



# Love

## Never Fails

ANNUAL REPORT 2022

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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

The 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 Saint Andrew's Mission Hospital Ordinance. SAMH is an exempt charity and an approved Institution 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, St. Andrew's Nursing Home, St. Andrew's Autism Centre and St. Andrew's Mission School.

## 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.

### ST. ANDREW'S COMMUNITY HOSPITAL, ST. ANDREW'S MISSION HOSPITAL CLINIC, ST. ANDREW'S MIGRANT WORKER MEDICAL CENTRE AND 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.

### 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.

### 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.

### 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.

## CORE VALUES (L.I.G.H.T.)

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

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

**Growth:** We increase in passion and professionalism, continuously learning and innovating.

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

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

# President's Address

**And God is able to make all grace abound to you, so that having all sufficiency in all things at all times, you may abound in every good work.**

*2 Corinthians 9:8*

St. Andrew's Mission Hospital (SAMH) soared to new heights in 2022. SAMH, together with its multiple services, had to navigate uncertainties brought on by the Coronavirus Disease 2019 (COVID-19) pandemic but had emerged stronger and ever ready to serve the vulnerable and disadvantaged in its 109<sup>th</sup> year.

Through the collective resolve of its leaders and people, SAMH continued its efforts to ensure that the needs of those we served were met.

New developments were undertaken to support the healthcare and community care sectors, and its staff were equipped, empowered and cared for.

In 2022, St. Andrew's Community Hospital (SACH) marked its 30<sup>th</sup> year as Singapore's first community hospital with the official opening of St. Andrew's Migrant Worker Medical Centre (SAMWMC). St. Andrew's Mission School (SAMS), St. John's - St. Margaret's Nursing Home (SJSJ NH) and St. Andrew's Senior Care (SASC) (Dover) were also opened.

All this was made possible with the support of partners, donors, volunteers and friends. Above all, God was faithful in leading us through the waters.

## SERVING IN GOD'S LOVE

### MAKING A DIFFERENCE TO THE LIVES OF MIGRANT WORKERS

Located within Penjuru Recreation Centre, SAMWMC started operations in 2021. In April 2022, the Ministry of Manpower launched the national Primary Care Plan for migrant workers and SAMWMC was the first of 4 healthcare organisations to start providing this service from a dedicated facility. It now serves 85,000 migrant workers living in the surrounding area.

### CARING FOR PERSONS WITH AUTISM

SAMS is Singapore's newest special needs school established by SAMH for children on the autism spectrum who are able to access the national curriculum. In January 2022, SAMS received its first cohort of Primary One students.



SAMWMC Official Opening plaque unveiled (from left to right): The Right Reverend Dr Titus Chung, President of SAMH and Singapore Anglican Community Services (SACS); Dr Tan See Leng, Minister for Manpower and Second Minister for Trade and Industry; Ms Rachel Ong, Member of Parliament, West Coast Group Representation Constituency (GRC) and Member of Government Parliamentary Committees (GPC) for Defence, Foreign Affairs and Manpower; and Mr Andrew Goh, Vice-President, SAMH.



Team SAMS at its first Lunar New Year Celebration!



SJSM Village Official Opening plaque unveiled (from left to right): Mr Chan Wah Tiong, Chief Executive Officer (CEO), St. Andrew's Nursing Home (SANH) Cluster; Dr Arthur Chern, Group CEO, SAMH and SACS; Reverend Alvin Toh, Vicar, SJSM Church; Mr Andrew Tay, CEO, Anglican Preschool Services; The Right Reverend Dr Titus Chung, President, SAMH and SACS, and Bishop of the Anglican Diocese of Singapore; Mr Masagos Zulkifli, Minister for Social and Family Development, Second Minister for Health and Minister-in-charge of Muslim Affairs; Ms Rachel Ong, Member of Parliament, West Coast GRC and Member of GPC for Defence, Foreign Affairs and Manpower; Mr Andrew Goh, Vice-President, SAMH; Mr Larry Choi, Board Member, SAMH and Chairman, SJSM NH Management Committee.

# President's Address

## SERVING THE SILVER GENERATION

On 14 September 2022, SJSJ NH and SASC (Dover) under the auspices of SAMH and SJSJ Church officially opened within SJSJ Village. The services are part of an integrated care model sited in an intergenerational, multi-service complex. SJSJ NH and SASC (Dover) together with Little Seeds Preschool (SJSJ) by Anglican Preschool Services and SJSJ Church collectively form the SJSJ Village.

Aligned with the needs of Singapore's greying population, SAMH continues to evolve with a focus on helping the silver generation live and age well in an inclusive society. Expanding our senior services, we are developing SANH (Aljunied), SANH (Tampines North) and SASC (Bedok North, Bedok South, Tampines North) to serve the community. The nursing homes provide long-term residential, nursing and rehabilitation care. The senior care centres provide a one-stop service for seniors, enabling them to age-in-place in the community.

## GOD'S BLESSINGS

### NATIONAL AWARDS (COVID-19)

I am pleased to share that individuals and teams from SAMH and Singapore Anglican Community Services (SACS), SAMH's sister organisation, were recognised for their outstanding contributions and efforts in combating COVID-19.

SACH and SACS were awarded The President's Certificate of Commendation (COVID-19), and the following received the Public Service Medal (COVID-19): Dr Arthur Chern, Group Chief Executive Officer (GCEO), SAMH and SACS; Dr Loh Yik Hin, CEO, SACH; Dr Angel Lee, Medical Director, SACH; Dr Edward Goh, Head, Inpatient Rehabilitation Services, SACH; Mr Chan Wah Tiong, CEO, St. Andrew's Nursing Home (SANH) Cluster; Ms Phyllis Tan, Assistant Director of Nursing, SANH (Queenstown).

### CHARITY TRANSPARENCY AWARDS 2022

In 2022, SAMH and SACS received the Charity Transparency Awards 2022 organised by the Ministry of Culture, Community and Youth (MCCY) in recognition of good standards of accountability and governance.



Mr Andrew Goh, Vice-President, SAMH, received the Charity Transparency Awards 2022 from Mr Desmond Chin, Commissioner of Charities at MCCY.  
- Photo courtesy of MCCY



Development of the SASC (Bedok North) in progress. Targeted to open in the second half of 2023.



Development of the SASC (Bedok South) in progress. Targeted to open in the second half of 2023.



Development of the SANH (Aljunied) in progress. Targeted to open in the first half of 2024.



Development of the SANH (Tampines North) and SASC (Tampines North) in progress. Targeted to open in the first half of 2024.

## National Awards (COVID-19) The Public Service Medal (COVID-19)



Team SAMH was recognised for their outstanding contributions and efforts in combating COVID-19.

(Top left to right): Dr Arthur Chern, GCEO, SAMH and SACS; Dr Loh Yik Hin, CEO, SACH and Mr Chan Wah Tiong, CEO, SANH Cluster

(Bottom left to right): Dr Angel Lee, Medical Director, SACH; Ms Phyllis Tan, Assistant Director of Nursing, SANH (Queenstown); Dr Edward Goh, Head, Inpatient Rehabilitation Services, SACH

# President's Address

## COMMUNITY CARE EXCELLENCE AWARDS

Two teams from SACH and one team from SANH (Buangkok) were presented the Community Care Excellence Awards (CCEA) Gold Team Award for outstanding clinical quality improvement projects.

## SINGAPORE HEALTH QUALITY SERVICE AWARDS 2022

Organised by SingHealth Duke-NUS Academic Medical Centre since 2011, the Singapore Health Quality Service Awards (SHQSA) is a nationwide award to recognise and celebrate the exemplary efforts of healthcare professionals in improving patient experience. In 2022, 465 SAMH and SACS staff members received the SHQSA 2022.

SACH clinched a team award for the Violet Programme (ViP), a partnership with Changi General Hospital (CGH) and SANH. In this new model of care, primary and general palliative care is delivered by home care or nursing home teams, while a specialist palliative team steps in to manage patients' symptoms when complexities arise and provide support to the caregivers. This enables critically ill patients to receive the appropriate care where they feel the most comfortable.

## NURSES' MERIT AWARD 2022

Ms Feng Yan, SACH Nurse Manager, was awarded the Ministry of Health Nurses' Merit Award (NMA) 2022 on 6 July 2022. The NMA, started in 1976, is awarded to nurses who have displayed noteworthy and exceptional performance, participated in professional development and contributed to raising the nursing profession.

## BE A LIGHT

We give thanks to God for blessing us with dedicated staff and volunteers, individuals, corporations, business associations, philanthropic groups and foundations as well as parishes who partner us in our work. Thank you for your hard work as well as generous contributions which helped to fund our 2022 operating expenses of \$162 million and for blessing us with your support, prayers, advice and financial assistance.

SAMH will continue to serve the community in His love.

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



SACH was presented the CCEA Gold Team Award for its outstanding clinical quality improvement projects: "Falls Prevention in Rehabilitation Wards" - and "ViP@NH" - a SACH and SANH palliative care programme to enhance the provision of palliative care to nursing home residents.



SANH (Buangkok) was presented the CCEA Gold Team Award for its outstanding clinical quality improvement project "THE NEW ME: Recovery Journey through A Vocational Rehabilitation Programme" - Reintegration of residents into the community through the provision of work opportunities and vocational training."



The Violet Programme (ViP) Team was awarded the SHQSA 2022 Best Team Award. - Photo Courtesy of SingHealth



Ms Feng Yan, SACH Nurse Manager, received the NMA 2022 from Mr Ong Ye Kung, Minister for Health, at the NMA Ceremony on 6 July 2022. - Photo Courtesy of Ministry of Health

# Review of Services

But be sure to fear the Lord and serve Him faithfully with all your heart; consider what great things He has done for you.

1 Samuel 12:24

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.

## 2022 STATISTICS

### ST. ANDREW'S COMMUNITY HOSPITAL



**3,189**

Inpatient Admissions

**9,047**

Outpatient Clinic Attendances

**8,617**

Home Care Service Visits

**826**

Home Medical Visits

**2,549**

Home Nursing Visits

**1,116**

Home Therapy Visits

**4,126**

Home Palliative Care Visits

**18,724**

Day Rehabilitation Centre Attendances

### ST. ANDREW'S NURSING HOME



**SANH (Buangkok)**

Serving

**300**

Residents

(100% occupancy)

**SANH (Henderson)**

Serving

**251**

Residents

(99.6% occupancy)

**SANH (Queenstown)**

Serving

**285**

Residents

(97.6% occupancy)

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

Serving

**260**

Residents

(97.7% occupancy)

### ST. ANDREW'S AUTISM CENTRE



**313**

students

enrolled at

St. Andrew's Autism School (SAAS)

**69**

clients

enrolled at

Day Activity Centre (DAC) (Siglap)

**45**

clients

enrolled at

DAC (Sengkang)

**23**

residents

served by

St. Andrew's Adult Home (Sengkang)

### ST. ANDREW'S MISSION SCHOOL

**43**

students

enrolled at

St. Andrew's Mission School

### ST. ANDREW'S SENIOR CARE



	Dover	Henderson	JOY Connect	Queenstown	Tampines Central	Total
Seniors Served	<b>84</b>	<b>103</b>	<b>147</b>	<b>209</b>	<b>148</b>	<b>691</b>
Day Care Attendance	<b>4,228</b>	<b>10,392</b>	<b>12,998</b>	<b>14,760</b>	<b>11,226</b>	<b>53,604</b>
Day Rehabilitation Attendance	<b>1,213</b>	<b>2,483</b>	<b>4,475</b>	<b>5,547</b>	<b>4,267</b>	<b>17,985</b>

### ST. ANDREW'S COMMUNITY HOSPITAL (SACH)



SAMH partnered the Estate of Khoo Teck Puat, the Estate of Ng Teng Fong and the Singapore Business Federation Foundation to set up SAMWMC, a purpose-built and pandemic-ready medical centre offering a full-range of primary care services for migrant workers.

#### THE FIRST COMMUNITY HOSPITAL

2022 was momentous for SACH. Turning 30, it holds the distinction as Singapore's first and oldest community hospital. Opened in 1992 by Mr Yeo Cheow Tong, then Minister for Health and Community Development, SACH started at Elliot Road, the former premises of the St. Andrew's Orthopaedic Hospital which had ceased operations in the 1980s.

Since 1992, SACH has continued to break new ground with its longstanding partnership with Changi General Hospital (CGH). SACH was a pioneer in the integrated care model when it became the first community hospital to be co-located with an acute hospital, CGH, in 2005. The subsequent joint development of a hospital building known as "The Integrated Building (IB)" saw SACH as one of the leaders of co-ordinated care, particularly for elderly patients who require a continuum of care as they transit from the acute care setting, followed by subacute and rehabilitation care before their return to the community.

#### A FORWARD LOOKING CARE ORGANISATION

SACH recognises the need to innovate and be future ready in meeting the evolving needs and demands of an ageing population. With people as its key assets, the community hospital redoubled its focus on training and development when it rolled out an enhanced 360 Learning Roadmap customised for all levels of staff across medical, nursing, allied health, administration and operations.

With technology transforming care, SACH made advances on the clinical front by collaborating with the National Dental Centre and Temasek Foundation in a prominent trial, The Tele-Dentistry Oral Care for Seniors (T-DOCS). The programme used artificial intelligence enhanced imaging technology to provide preventive oral care for vulnerable seniors who are homebound or living in nursing homes with mobility challenges, a first in Singapore.

#### A SUSTAINABLE CARE APPROACH

SACH continued to grow its inpatient rehabilitative, sub-acute and palliative care services despite having to operate a COVID-19 ward and a COVID-19 Treatment Facility during the heights of the upsurge of COVID-19 variants.

There was a 13% increase in inpatient admissions as compared to 2021. The community hospital had an inpatient bed occupancy rate of 87% (comprising admission of patients who require rehabilitation, sub-acute and palliative care), provided through 265 beds across 10 wards.

#### MAKING A DIFFERENCE TO THE LIVES OF MIGRANT WORKERS

From 2012 till just before the start of the COVID-19 pandemic, SACH, with support from St Andrew's Cathedral Medical Fellowship as well as volunteer doctors, nurses and support staff, was operating a regular free mobile clinic service for migrant worker communities living in dormitories.

To provide better health care to migrant workers, SAMH has partnered the Estate of Khoo Teck Puat, the Estate of Ng Teng Fong and the Singapore Business Federation Foundation to set up a purpose-built and pandemic-ready medical centre offering a full-range of primary care services. St. Andrew's Migrant Worker Medical Centre (SAMWMC) is the first of six medical centres for migrant workers that the Ministry of Manpower has in the new and integrated primary medical care plan for all migrant workers who live in dormitories or work in the Construction, Marine Shipyard and Process sectors.

Dr Tan See Leng, Minister for Manpower and Second Minister for Trade and Industry, said in his speech during the official opening of SAMWMC on 19 February 2022, "The launch of the St. Andrew's Migrant Worker Medical Centre epitomises the robustness of the People, Public, Private and Philanthropy partnership network. It is a significant step towards building a more resilient healthcare ecosystem for our migrant workers. It is heartening to see a whole-of-society effort to put together the hardware and the 'heartware' to ensure accessible and affordable healthcare for our migrant workers."

## Review of Services

### SACH CHARITY GOLF AND DINNER 2022

SACH held its Charity Golf and Dinner at Sentosa Golf Club on 13 October 2022. The fundraising event was organised by Mr Henry Loi, a donor who rallied his network to support the work of SACH. Fully sponsored by Mr Loi and his friends, the Charity Golf and Dinner raised over \$100,000 for SACH. Their generous donations will help SACH provide sustainable, affordable and accessible inpatient and community-based services for the community.



128 golfers stood together in solidarity in support of the work we do at SACH during the SACH Charity Golf and Dinner held on 13 October 2022.



Mdm Sumiah, ViP@Home Patient with Dr Karen Liaw, Senior Resident Physician and Ms Kahvidah Mayganathan, Advanced Practice Nurse (from right to left).

Mr Khairudin, son-in-law of Mdm Sumiah, SACH Home Palliative Care Patient, shared,

*"The Violet Programme (ViP@Home), SACH Home Palliative Care Programme, has equipped my wife and I with better awareness and understanding of my mother-in-law's medical condition and well-being. As caregivers for my mother-in-law, we have received guidance from the doctors and nurses through their close monitoring of her medical condition. This has allowed us to detect and recognise her symptoms early so that we can seek treatment for her medical condition early. With support from the ViP, we do not need to visit the hospital regularly for her follow-up medical appointments. This would have posed challenges to us due to our working schedule. Most importantly, my mother-in-law is able to receive treatment in our comfortable home environment.*

*We are happy to be in this programme as we have gained more knowledge in taking care of seniors. It has also enabled us to care for my mother-in-law while saving time and cost."*

### JOURNEY OF LOVE

Since 2021, the SACH palliative care team, led by Associate Ward Chaplain Justin Tan, has embarked on an annual fundraising run of 1,000 km with the target of raising \$20,000 in donations and increasing awareness of the importance of palliative care.

In 2022, the team exceeded its target, clocking a total distance of around 3,900km and raising \$80,370.

### ACHIEVEMENTS

- Dr Loh Yik Hin, Chief Executive Officer, SACH; Dr Angel Lee, Medical Director, SACH; and Dr Edward Goh, Head, Inpatient Rehabilitation Services, SACH, were awarded the Public Service Medal (COVID-19), 2022, for their outstanding contributions and efforts in combating COVID-19.
- SACH was presented the Community Care Excellence Awards Gold Team Award for its outstanding clinical quality improvement projects: "Falls Prevention in Rehabilitation Wards" and "ViP@NH" – ViP@NH is a SACH and SANH palliative care programme to enhance the provision of palliative care to nursing home residents.
- 333 colleagues from SACH received the Singapore Health Quality Service Award (SHQSA) 2022 Awards. Organised by SingHealth Duke-NUS Academic Medical Centre since 2011, the SHQSA is a nationwide award to celebrate the exemplary efforts of healthcare professionals in improving patient experience.
- SACH also clinched the SHQSA 2022 Team award for ViP, a partnership with CGH and St. Andrew's Nursing Home (SANH). The programme, ViP@Home and ViP@NH, aims at allowing patients to pass on in dignity in the comfort and familiarity of their own homes or in the case of residents, nursing homes. This is done by developing a specialist palliative care service to support the primary team of nursing home staff and home care staff. ViP also trained and mentored nursing home, home medical and home nursing staff as well as supported the regular home medical team with a rapid response intervention team for acutely ill patients.
- Ms Feng Yan, SACH Nurse Manager, was awarded the Ministry of Health Nurses' Merit Award (NMA) 2022 on 6 July 2022. The NMA, started in 1976, is awarded to nurses who have displayed noteworthy and exceptional performance, participated in professional development, and contributed to raising the nursing profession.

### CONTRIBUTING TO THE WELFARE OF THE COMMUNITY

- Dr Angel Lee, Medical Director, SACH, was appointed Board Member of the Singapore Hospice Council, playing a key role in the development and growth of palliative care services in Singapore.

## Review of Services

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

#### QUALITY SERVICE FOR SENIORS

Continuous skills upgrading for SASC staff remains core in ensuring service excellence at SASC. Seven Healthcare Assistants participated in the Job Redesign Trial Programme, a national initiative that provides training for community healthcare workers as part of their career development as Community Care Associates. Over three months, participants were trained and assessed for their competencies in the core areas of Personal Care, Nursing Care, Therapy, Psychosocial Care, Senior Engagement and Administration/ Operations. With the first batch of healthcare assistants who successfully graduated as Community Care Associates, plans to enrol the next group for the Job Redesign Programme are underway.

Besides acquiring skills, SASC believes that its staff can be engaged through the heart, mind and spirit at work. Through the Gallup StrengthsFinder workshop, SASC managers learnt about each other's strengths. Such open sharing and knowledge has been instrumental in helping them work together efficiently and effectively as they tap on each individual's unique strengths while advancing towards a common goal of providing quality service for seniors. This is part of SASC's people development plan in building up a community of practitioners – across knowledge and skillsets.

To fortify support for seniors' mental health, 65 staff across SASC and SACH's Community Therapy Services (CTS) attended the "Be a Samaritan" workshop conducted by trainers from the Samaritans of Singapore (SOS). Through a blended learning of online videos and in-person role playing, the participants learnt to recognise signs of suicide and put into practice some basic skills of responding to persons (especially seniors) in distress.

#### OPTIMISING CARE RESOURCES

SASC concluded the year with an average occupancy of 75.5% for the 355 day care places and 95% for the 90 day rehabilitation places, with a total clientele of 691 seniors across SASC (Dover, Henderson, JOY Connect, Queenstown and Tampines Central).

Together with Anglican Senior Centre (ASC) (Hillview), a service of Singapore Anglican Community Services (SACS), St. Andrew's Mission Hospital (SAMH) and SACS (a sister organisation of SAMH) serve seniors across the island through its six senior care centres.

#### IMPACTING LIVES OF SENIORS

SASC (Dover) welcomed its first clients on 3 February 2022, providing day care, dementia day care, community rehabilitation and centre-based nursing services for seniors staying in the vicinity of Dover, Ghim Moh, Clementi, Queenstown and Holland Avenue through 80 day care and 15 day rehabilitation places. Together with St. John's - St. Margaret's (SJSJ) Church Heartfriends Community Services, SASC (Dover) hopes to impact the lives of more seniors beyond its location in the SJSJ Village.

SASC (Dover) received a boost from the Ministry of Health Transition Grant to run its Active Ageing Programme. The set-up of 'Kopi Stop' at Block 4, Dover Crescent saw seniors gathering daily to participate in active ageing programmes such as dancercise, community walks and gardening.

#### EQUIPPING THE WORKFORCE TO SERVE SENIORS

SASC (JOY Connect) was delighted to partner its sister service, St. Andrew's Autism School (SAAS), in its experiential vocational training programme for students aged 13 to 18. Over a period of ten weeks, a SAAS student, had hands-on working experience in engaging seniors in activities, assisting in seniors' meal preparations as well as administrative tasks. SASC (JOY Connect) team worked closely with the young apprentice while SAAS job coaches trained and guided him, equipping the student with practical and people skills to serve in the workforce in the future. As part of its efforts to build up the workforce to serve seniors in Singapore, SASC is looking forward to more collaborative efforts with SAAS in its vocational training programme.

#### NOSTALGIC GOOD TIMES FOR SENIORS

As the COVID-19 pandemic measures tapered down, SASC was excited to embark on its social partnership with Cycling Without Age Singapore (CWAS). Through its Temasek Foundation Cares Moving Generations Programme, 24 seniors from SASC (JOY Connect) had a good time reliving riding on trishaws as they cruised through Gardens by the Bay on electric trishaws piloted by CWAS volunteers.

#### EXPANDING SERVICES FOR SENIORS

SASC will continue to partner community services and Regional Health Systems to provide holistic and comprehensive programmes for senior and their families through its expansion plans in the eastern side of Singapore with the opening of SASC (Bedok North) and SASC (Bedok South) in 2023.



SASC embarked on its social partnership with CWAS.

Through CWAS Temasek Foundation Cares Moving Generations Programme, 24 seniors from SASC (JOY Connect) had a good time reliving riding on trishaws as they cruised through Gardens by the Bay on electric trishaws piloted by CWAS volunteers.

## Review of Services

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

#### BOOSTING RESIDENTIAL CARE FOR SENIORS

The St. Andrew's Nursing Home (SANH) cluster enhanced its collective knowledge and expertise to bring about deeper person-centred care for residents across the nursing homes.

SANH (Henderson) and SANH (Queenstown) demonstrated their commitment to excellence with the Ministry of Health (MOH) renewing their 2-year license to provide eldercare services.

This endeavour to provide quality care accelerated the development of SANH (Aljunied) and SANH (Tampines North). With these two new nursing homes expected to commence operations in 2024, the SANH cluster, including SANH (Taman Jurong) under Singapore Anglican Community Services (SACS), a sister organisation of St. Andrew's Mission Hospital (SAMH), would serve the community with more than 2,000 beds through its seven nursing homes.

#### NEW INITIATIVES AND COLLABORATIONS TO IMPACT CARE

SANH (Buangkok) successfully completed its three-year Urinary Tract Infection Clinical Quality Improvement (CQI) Project with the Agency for Integrated Care (AIC) in 2022 with a significant reduction in the number of incontinence associated dermatitis cases by 94%.

Another three-year CQI Project started by SANH (Buangkok) with AIC to reduce the incidence of pneumonia infections in one ward in 2021 was extended to three wards in 2022. The CQI project saw a reduction in pneumonia infections by 20% and was further implemented to all other wards.

Tapping on the Health Productivity Fund, SANH (Henderson) set its sights on adopting several new technology equipment, starting with mechanised shower trolleys in 2022 and continuing in 2023 with automatic shower and bed exit sensor systems.

SANH (Henderson) underwent minor renovation works. The refreshed environment was more homely with the wards enlivened by new wall murals and improved lighting. The garden was also enhanced to allow a more conducive space for group recreational therapy, therapeutic horticulture programmes as well as facilitate cosier interaction.

SANH (Queenstown)'s garden was also revamped for a more spacious feel. Broadening the green space helped to promote the mental well-being of its residents through relaxing activities such as gardening. As part of the Lean Nursing Home Workgroup with AIC where key business processes were identified for improvement using technology, SANH (Queenstown) signed off the design concept for the Autonomous Mobile Robot (AMR) Project in December 2022. The AMR Project, scheduled to be launched in 2023, is expected to bring about significant productivity gains and man-hour savings.

The ViP@NH programme, a collaboration between SANH and SACH which aims to provide quality end-of-life care to residents in their final days, was extended to St. John's - St. Margaret's Nursing Home (SJSN NH) which started operations in 2021.



Residents are able to enjoy more activities in SANH (Henderson)'s revamped garden.



Team members of SANH (Buangkok)'s AIC CQI pneumonia prevention project, whose initiative reduced the incidence of pneumonia infections.



Despite not being able to engage the residents physically, SANH (Queenstown)'s long term community partner, New Town Primary School, sent their well-wishes to residents through handmade Chinese New Year greeting cards.

## Review of Services



Children from Little Seeds Preschool (SJSM) visited SJSM NH residents during Christmas and delighted them with their performances.

### AN INTEGRATED CARE MODEL: ST. JOHN'S – ST. MARGARET'S NURSING HOME AND ST. ANDREW'S SENIOR CARE (DOVER)

On 14 September 2022, SJSM NH and St. Andrew's Senior Care (SASC) (Dover), under the auspices of St. Andrew's Mission Hospital and SISM Church officially opened within SJSM Village. The curated services are part of an integrated care model sited in an intergenerational, multi-service complex. SJSM NH and SASC (Dover) together with Little Seeds Preschool (SJSM) by Anglican Preschool Services and SJSM Church collectively form the SJSM Village.

To celebrate the momentous occasion, Guest-of-Honour, Mr Masagos Zulkifli, Minister for Social and Family Development and Second Minister for Health and Minister-in-charge of Muslim Affairs, was joined by special guest, Ms Rachel Ong, Member of Parliament for the West Coast Group Representation Constituency and Member of Government Parliamentary Committees for Defence, Foreign Affairs and Manpower.

### COMMUNITY PARTNERSHIPS

True to its vision, intergenerational efforts in partnership with Little Seeds Preschool (SJSM) and United World College of South East Asia brought joy to the residents through meaningful regular interaction such as board games as well as special festive performances.

Long-time supporter St. Margaret's Secondary School presented partnership awards to SANH (Henderson) and SANH (Queenstown). SANH (Queenstown) also received a partnership award from its long-time supporter, New Town Primary School.

The Church of the Good Shepherd welcomed SANH (Henderson) to fundraise at the church in July and also fundraised for SANH (Henderson) in December.

SANH (Queenstown) joined Queenstown Baptist Church (QBC) in its 60th anniversary celebration. QBC also reported on its partnership with SANH (Queenstown) in its church commemorative book.

SANH (Henderson) and SANH (Queenstown) recognised their first batch of 5-year long service volunteers for their commitment and devotion in serving our residents.

### ACHIEVEMENTS

#### SANH (Buangkok)

- Community Care Excellence Awards - Client Experience Improvement Team: Gold award
- Singapore Health Quality Service Awards (SHQSA) 2022: Team Merit award; 5 Gold awards and 19 Silver awards
- Landscape Excellence Assessment Framework (LEAF) certification

#### SANH (Henderson)

- SHQSA 2022: 20 Silver awards

#### SANH (Queenstown)

- SHQSA 2022: 4 Silver awards

### STAFF TRAINING

#### SANH (Buangkok)

- Advanced Diploma in Nursing (Mental Health)
- Institute of Technical Education (ITE) Skills Certificate in Healthcare (Dementia Care)
- Agency for Integrated Care (AIC) Advance Care Planning
- Dementia Care Mapping for Realising Person-Centred Care
- Certificate in Community Care

#### SANH (Henderson)

- ITE Skills Certificate in Healthcare (Home Care)
- Advance Diploma in Gerontology
- Workforce Skills Qualifications (WSQ) People Leadership Programme
- Dementia Care Mapping for Realising Person-Centred Care
- ITE Train the Trainer
- 15<sup>th</sup> Wound Conference
- Basic Cardiac Life Support Certification with Automated External Defibrillator (AED) Certification and Re-Certification
- AIC IGNITE Leadership Programme

#### SANH (Queenstown)

- Regional Health System - Infectious Diseases Community Pilot (RHS-IDCP) Level 2 Training Programme
- Preferred Plan of Care
- AIC Advance Care Planning
- Introduction to Palliative Care for Nursing Aides / Enrolled Nurses
- ITE Skills Certificate in Healthcare (Home Care)

#### SJSM NH

- Basic Cardiac Life Support and Automated External Defibrillator (AED) Certification Course
- Clinical Instructor / Facilitator Course
- Preferred Plan of Care

## Review of Services

### ST. ANDREW'S AUTISM CENTRE (SAAC)

#### JOURNEYING ALONGSIDE PERSONS WITH AUTISM

Into its 17<sup>th</sup> year of serving those with moderate to severe autism, SAAC continued to invest in its people, staff training and education as well as enhance processes to deepen care for its 450 students, clients and residents. The purposeful impact on their lives as well as that of their families and caregivers reinforces SAAC's firm conviction that no one with autism should journey alone. Its unrelenting commitment to enable individuals with autism to lead dignified and meaningful lives underpins SAAC's person-centred approach.

#### A LIFE-AFFIRMING EDUCATION

St. Andrew's Autism School (SAAS) focused on building universal systems and processes of support for students, many of whom have complex needs, so as to provide clarity in the work that teachers do. In tandem with the centre-wide Positive Behaviour Support (PBS) approach, teachers learnt about the students' strength, interest, preferences and needs and put together the individual profile of all students. The case management and referral processes were reviewed to enable the students and their families to receive timely intervention and support.

In line with the enhanced Vocational Education framework launched in the year, SAAS continued to foster a collaborative approach in planning and implementing school-based and community-based work experience programmes to provide more enriching and meaningful learning opportunities for its students. This included the setting up of a hydroponics system and structure to support students in learning farming skills which included germination, transplanting, harvesting and packing.

#### PROVIDING ACCESS AND OPPORTUNITY

SAAC Day Activity Centres (DACs) expanded its 'Dignity of Work' programmes through industry partnerships with Ryan Groceries, Urban Green Dot and Conrad Centennial Hotel as well as community partners such as North Vista Primary School and Food Village Hawker Centre. Clients' abilities to execute the horticulture tasks with enhanced accuracy and sustainability improved. From a partnership with Flash Laundry, three clients gained work experience and got to practise their work skills in an authentic laundromat twice weekly.

Key components such as Adaptive Daily Living (ADL), Community Living Skills and Emotional and Behavioural Management continued to be part of core programming within the DACs as SAAC DACs partnered caregivers and allied professionals to equip clients with the necessary skills to improve their overall quality of life. Importantly, the DACs trained all staff in the PBS approach, which is integral to supporting clients with behavioural challenges and learning difficulties.



Teah Wan Yi, SAAC's Occupational Therapist (OT) provided a pull-out intervention service to engage with one of our students at SAAS. This helped him to process sensory information that facilitated regulation and engagement. In addition to providing targeted intervention for clients, students and residents, the OTs also help to facilitate functional daily living skills of persons with autism in areas such as self-care, lifeskills, work and leisure.



Day Activity Centre Coach Jessica Lee seen here guiding a client to harvest vegetables at SAAC's hydroponics farm. These vegetables made their way into the menus of various restaurants and the dinner tables of many families. Such 'Dignity of Work' initiatives provided our clients and students with opportunities to contribute back to society in their own meaningful way.

## Review of Services

### SPARKING JOY THROUGH ASSISTED LIVING

With the easing of the COVID-19 precautionary measures, residents at St. Andrew's Adult Home (SAAH) resumed various activities such as park walks, Zumba, art and craft, and food preparation and were able to enjoy dignified quality of lives.

SAAC's allied health professionals were instrumental in supporting frontline staff through providing case management guidance. These included reviewing and improving case management processes, staff training in key interventions, working with parents to ensure smooth transition of learning from the school and DACs to the home environment. Specifically, the occupational therapy team prioritised their services to support students with complex behaviour and sensory issues. For example, the team conducted training for parents on cultivating shower routines, reviewed as well as improved the ADL skills assessments and intervention programmes.

In addition, the Psychologist team conducted several training programmes and implemented positive behaviour strategies to support increased engagement of the students at SAAS. At the DACs, the Psychologist Team helped implement the concepts and strategies learnt from the PBS training programme in the classroom, and conducted training sessions for the coaches. The Psychologist also conducted a series of training programmes for care staff to help them understand the 'Culture of Autism' and to apply relevant strategies that could help the care team better engage residents in activities at the home. By engaging with external stakeholders, such as the Institute of Mental Health, the Psychologist Team also helped support students, clients and residents with complex behaviour needs.



Teacher Aide Viren Makwana demonstrated the identification and sorting out of different denomination notes to a student during a lesson on numeracy. Daily work for teachers and teacher aides at SAAS includes collating information on students' behaviour and triggers for their behaviour as well as their preferences, strength and weaknesses. This data is used in multi-disciplinary team discussions with other school professionals such as therapists and social workers to develop more effective ways to better support each student.

## ST. ANDREW'S MISSION SCHOOL (SAMS)



The Right Reverend Dr Titus Chung, President, SAMH and SACS, shared at the St. Andrew's Mission School Commemorative Service before officiating the opening of SAMH Heritage Room which reflected its care efforts through its medical, senior, autism, psychiatric as well as family and children service pillars.

### FULFILLING THE ASPIRATIONS OF CHILDREN WITH AUTISM

St. Andrew's Mission School (SAMS) commemorated the start of its first year of operations with a special service on 12 January 2022. The service was graced by The Right Reverend Dr Titus Chung, President of St. Andrew's Mission Hospital (SAMH) and Singapore Anglican Community Services (SACS). The school community stood as one, committing themselves to the holistic education of its students. SAMS, together with St. Andrew's Autism School which cater to students with moderate to severe autism, allow students and their families to live dreams through education pathways that are relevant, based on each child's natural abilities, aptitudes and gifting. The bedrock of SAMH education philosophy is the view that all children are precious and special, and to be loved and treasured. This echoes SAMH's larger vision and legacy of care to serve the disadvantaged and vulnerable.

### BLAZING NEW GROUND WITH THE PIONEER PRIMARY ONE COHORT

17 January 2022 was a significant milestone. SAMS welcomed its first cohort of Primary One students. In anticipation of this, the staff developed teaching and learning structures and resources for use in the classroom. Character and Citizenship Education, Social-emotional Learning, Daily Living Skills and the Programme for Active Learning were also incorporated into curriculum time as the School recognises the importance of developing good character in students. In nurturing children with autism, a value-based education underpins SAMS's desire to its students to be active members of society, committed to lead self and serve others.

SAMH students enjoyed authentic learning through real-time experiences. The staff organised national education events such as Total Defence Day, Racial Harmony Day, a Children's Day carnival and learning journeys with other schools.



SAMS conducted regular Parent-Child-Teacher-Conference sessions to build quality relationships with parents and students.



SAMS celebrated its first Children's Day Carnival

## Review of Services

### DEEPENING PEDAGOGIES, PUPIL-CENTRED EXPERIENCE AND ALL-ROUND PARTNERSHIPS

True to the ethos of the SAMH family, SAMS firmly believes that every staff member must be caring and skilful to bring out the best in our students. In building a caring culture where staff can synergise to serve and soar, SAMS embarked on the professional development of its staff drawing from experts in the field both within Singapore and abroad at New South Wales, Australia in which the Principal and a team of Allied Professionals visited ASPECT in Sydney. A series of online workshops was also launched for the teachers. Equipping the staff with knowledge and skills on Positive Behaviour Support and Zones of Regulation, SAMS aims to provide the best support for students' social-emotional learning.

To deepen and augment the pedagogical skills of its staff to deliver the national curriculum, former Master Teachers from the Ministry of Education (MOE) were engaged to train and mentor its teachers in the teaching of English and Mathematics. SAMS teachers will also leverage on OPAL 2.0, an MOE online professional development platform, to grow professionally.

SAMS values meaningful engagements and partnerships with parents, stakeholders and community partners. These partnerships will enhance the school's efforts in developing every student to their fullest potential. Effective communication with parents is key to obtaining their understanding and support. Teachers set up WhatsApp groups, leverage on Qoqolo (a parent-

student portal) and conduct regular Parent-Child-Teacher-Conference (PCTC) sessions to build quality relationships with parents. At PCTC, there were discussions on how families, SAMS educators and the students themselves can synergise to continually support their learning and development. Parents were also invited to be part of the Parents Support Group (PSG) where they can be involved as volunteers in school events.

As a new school with only one cohort in its first year of operation, SAMS has made significant progress in exploring and sustaining meaningful partnerships with our stakeholders and the community. To this end, SAMS worked with the following partners in 2022: Bukit Batok East Community Club, Target 15, GreenCube and Tanjong Katong Secondary School. There were projects for SAMS' students to interact with friends/peers from the broader community, to play a part in the Green Movement and to help raise awareness for autism.

Guided by the belief that "Every student can learn and achieve personal excellence", SAMS has put in its best effort to build sound processes and structures for its pioneer cohort of students.

The academic year ended with "Recognition Day 2022" on 18 November 2022. Staff and parents came together to celebrate the growth and achievements of its pioneer cohort of students. The staff also reflected and reviewed the year's journey as SAMS strives towards excellence and realising its mission of enriching lives with love, hope and joy.

## FAITHFUL SERVICE UNTO THE LORD

As we enter into our 110<sup>th</sup> anniversary, we give thanks to God for leading and sustaining us in our mission to seek the welfare of the city. Jeremiah 29:7

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  
St. Andrew's Mission Hospital

# 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 self-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 Committees. The appointment of elected members are approved at the Annual General Meeting and the appointment of office bearers and members of the Committees are approved by the Board.

## Organisation Structure



# Board of Management

The Board and Committees were appointed on a one-year term on 27 April 2022, 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.

Eight of the 22 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 2022 to 23 March 2023.



**HONORARY PRESIDENT**  
**The Right Reverend**  
**Dr Titus Chung Khiam Boon**  
 Bishop of Singapore  
 PhD (Philosophy)  
 (Appointed as President and Board member since 2020)  
 Meeting Attendance: [2/4]



**HONORARY VICE PRESIDENT**  
**Mr Andrew Goh Kia Teck**  
 (Non-Executive Director)  
 BEcon  
 (Appointed as Board member since 2008, Vice President since 2010)  
 Meeting Attendance: [4/4]



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



**HONORARY TREASURER**  
**Mr Joseph Liew Yoke Pheng**  
 (Executive Chairman)  
 FCCA, FSCA, CISA, CFE, BCom (Acc)  
 (Appointed as board member since 2019, Honorary Treasurer since 2020)  
 Meeting Attendance: [4/4]



**NOMINATED MEMBER**  
 United Society Partners in the Gospel  
**Reverend Canon Huang Ao You**  
 Clergyman  
 MTh, MDiv, BBA  
 (Appointed since 2017)  
 Meeting Attendance: [3/4]



**NOMINATED MEMBER**  
 United Society Partners in the Gospel  
**Dr Cheng Yew Kuang**  
 Allergist and Rheumatologist  
 MBBS (S'pore), MRCP (UK), FAMS (Rheumatology), FACR (USA), FAAAAI (USA)  
 (Appointed since 2021)  
 Meeting Attendance: [4/4]



**NOMINATED MEMBER**  
 Association of The Dioceses Of Singapore And West Malaysia  
**Deaconess Bessie Lee Geok Kim**  
 Deaconess  
 Diploma in Education, Diploma in Ministry  
 (Appointed since 2021)  
 Meeting Attendance: [4/4]



**NOMINATED MEMBER**  
 Association of The Dioceses Of Singapore And West Malaysia  
**Reverend Luke Ting**  
 Clergyman  
 Master of Theology  
 (Appointed since 2021)  
 Meeting Attendance: [3/4]



**NOMINATED MEMBER**  
 St. Andrew's Cathedral Parochial Church Council  
**Mr Robin Tan Tiong Bin**  
 Retired  
 BSc (USA), MBA (USA)  
 (Appointed since 2011)  
 Meeting Attendance: [3/4]



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



**NOMINATED MEMBER**  
 Methodist Church  
**Dr Gong Ing San**  
 Surgeon  
 MBBS, FRCS, FAMS  
 (Appointed since 2002)  
 Meeting Attendance: [1/4]



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

## Board of Management



**PROFESSIONAL REPRESENTATIVE AND ELECTED MEMBER**  
**Dr Alfred Loh Wee Tiong**  
 Senior Consultant (Medical)  
 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)  
 MBBS (S'pore), FRCS (Orth), FACS  
 (Appointed since 2002)  
 Meeting Attendance: [3/4]



**ELECTED MEMBER**  
**Mr Chan Wing Hong**  
 Senior Director (IT)  
 BSc (Econ)  
 (Appointed since 2009)  
 Meeting Attendance: [1/4]



**ELECTED MEMBER**  
**Mr Larry Choi Shing Kwok**  
 Director and CEO,  
 ISEAS-Yusof Ishak Institute  
 MPA, MA (Eng), BA (Hons) (Eng)  
 (Appointed since 2008)  
 Meeting Attendance: [4/4]



**ELECTED MEMBER**  
**Mr Lee Chew Seng**  
 Retired  
 BAcc  
 (Appointed since 2019)  
 Meeting Attendance: [4/4]



**ELECTED MEMBER**  
**Mr Lee Chew Chiat**  
 Executive Director (Consultant)  
 BEng (Hons)  
 (Appointed as board member since 2015;  
 Honorary Treasurer from 2016 to 2020)  
 Meeting Attendance: [3/4]



**ELECTED MEMBER**  
**Prof John Lim Chien Wei**  
 Executive Director, Duke-NUS Centre of Regulatory Excellence  
 Chairman, Consortium for Clinical Research and Innovation, Singapore  
 MBBS (S'pore), MSc (PH), FAMS, MPM (Harvard)  
 (Appointed from 2002 to 2012; re-appointed in 2015)  
 Meeting Attendance: [2/4]



**ELECTED MEMBER**  
**Ms Arasi Santhana**  
 Project Co-ordinator/Consultant  
 LCCI Secretarial Dip Cert.: Human Resource, Finance and Office Management  
 (Appointed since 2008)  
 Meeting Attendance: [4/4]



**ELECTED MEMBER**  
**Mr Tan Soo Kiang**  
 Retired  
 LLB (Hons)  
 (Appointed since 2004)  
 Meeting Attendance: [4/4]



**CORPORATION 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 AND SUPERVISOR

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

#### HONOURARY TREASURER

**Mr Joseph Liew Yoke Pheng**  
FCCA, FSCA, CISA, CFE, BCom (Acc)

#### MEMBERS

**Mr Chan Wing Hong**  
BSc (Econ)

**Mr Lee Chew Chiat**  
BEng (Hons)

**Mr Leow Wen Pin**  
Masters

**Mr Dennis Tan Jui Kwang**  
LLB

**Dr Wei Ker Chiah**  
MBBS, MMed (Psych)

**Reverend Canon Terry Wong**  
M Div

### ST. ANDREW'S AUTISM SCHOOL

#### CHAIRMAN

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

#### TREASURER

**Mr Joseph Liew Yoke Pheng**  
FCCA, FSCA, CISA, CFE, BCom (Acc)

#### SECRETARY

**Ms Veronica Ho**  
Masters in Education

#### MEMBERS

**Mr Lee Chew Chiat**  
BEng (Hons)

**Mr Bernard Chew**  
Masters of Edu  
(Curriculum and Instructional Leadership)

**Ms Fan Yuen Chi Edwina**  
Bachelor

**Mr Ashley Lim**  
Degree  
(Appointed on 01 December 2022)

**Ms Lisa Choy**  
(Till 30 November 2022)

**Mdm Daphne Leong Beng Yuet**

**Mdm Tay Li Ling**  
(Till 30 November 2022)  
BA (Hons), PGCE

### ST. ANDREW'S MISSION SCHOOL

#### CHAIRMAN

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

#### SUPERVISOR

**Mr Lee Chew Chiat**  
BEng (Hons)

#### TREASURER

**Mr Joseph Liew Yoke Pheng**  
FCCA, FSCA, CISA, CFE, BCom (Acc)

#### SECRETARY

**Mrs Wong Bin Eng**  
Masters in Educational Management (NTU)

#### MEMBERS

**Dr Arthur Chern Su Chung**  
MBBS (S'pore), BTh (Hons) (Greenwich),  
MPH (Yale), MPA (Harvard), FAMS

**Ms Linda Lim**

**Dr Lim Lai Cheng**  
Doctorate

**Ms Terry Theseira**

**Venerable Wong Tak Meng**  
M Div

## Management Committees

### ST. ANDREW'S COMMUNITY HOSPITAL

#### CHAIRMAN

**Dr Alfred Loh Wee Tiong**  
MBBS (S'pore), FCGP (S'pore), FRCGP (UK)

#### MEMBERS

**Dr Cheng Yew Kuang**  
MBBS (S'pore), MRCP (UK),  
FAMS (Rheumatology),  
FACR (USA),  
FAAAAI (USA)

**Dr Daniel Lee Hsien Chieh**  
MBBS, Master of Public Health

**Prof Leo Yee Sin**  
MBBS, M Med (Int Med), MPH, MRCP (UK), FRCP, FAMS

**Dr Christopher Lien Tsung Chien**  
MBBS (S'pore), MRCP (UK), FAMS, MPA (Harvard),  
FRCP (Edin)

**Dr Low Kee Hwa**  
MBBS (S'pore), MCGP, GDMH

**Assoc Prof Ng Wai Hoe**  
MBBS, MBA (INSEAD), MD, FRACS, FAMS

**Dr Sin Gwen Li**  
MBBS (S'pore), MMed (Psych)

**Dr Tan Kian Hian**  
MBBS (S'pore), FANZCA, FFPANZCA

**Prof Tay Boon Keng**  
MBBS (S'pore), FRCS (Orth), FACS

**Reverend Canon Dr Louis Tay**  
BDS (S'pore), DipTh (DTC),  
BDHons (London)

**Adj Assoc Prof Tay San San**  
MMed (Internal Med, NUS), MRCP (UK)

**Reverend Daniel Tong Wee Hwa**  
MAMTh (S'pore)

### ST. ANDREW'S NURSING HOME

#### CHAIRMAN

**Mr Choy Siew Kai**  
BSc, Stanford University DCI Fellow

#### MEMBERS

**Adj Assoc Prof Chua Chi Siong**  
MBBS, MMed (FM), FCFP

**Prof Chua Hong Choon**  
MMed (Psych), MSc (Health Care Mgmt)

**Reverend Canon Huang Ao You**  
MTheo, MDiv, BBA

**Ms Mary Law Moi Chan**  
BSc (Nursing Mgmt)

**Mr Lee Cheow Seng**  
BAcc

**Assoc Prof Lee Kheng Hock**  
MBBS, MMed (FM), FAMS, FCFPS

**Assoc Prof Steven Lim Hoon Chin**  
MBBS, MRCS (A&E) (Edin), FAMS, FCDMS

**Reverend Jeremy Ponniah**  
MBA

**Dr Tan Chi Chiu**  
MBBS, MRCP (Int Med), FAMS (Gastroenterology)

**Assoc Prof Wong Chee Meng John**  
MMed (Psych), MSC

**Adj Assoc Prof Reuben Wong**  
MBBS, AGAF, FRCP, FAMS

**Dr Yeo Sheng Ming Noel**  
EMBA, PgCert (Medical Law and Ethics)  
GDOM, MBBS

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

#### CHAIRMAN

**Mr Larry Choi Shing Kwok**  
MPA, MA (Eng), BA (Hons) (Eng)

#### MEMBERS

**Dr Chan Lai Gwen**  
MRCP (UK), MRC Psych (UK)

**Mr Koh Kok Liang John**  
B Economics (Stanford)

**Ms Koh Wo Bin**  
LLB

**Mr Lee Cheow Seng**  
BAcc

**Dr Lee Hoon Hwee**  
BDS (Spore) MSc (Longon)

**Ms Sherlyn Lee Sher Lin**  
Post Grad Cert (Edu)

**Prof John Lim Chien Wei**  
MBBS (S'pore), MSc (PH),  
FAMS, MPM (Harvard)

**Reverend Dino V Thangamany**  
MDiv, Adv Dip Eng

**Mr Wong Kin Nyen**  
BEng Civil (Hons)

# 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**  
BEcon

### MEMBERS

**Mr Chan Wing Hong**  
BSc (Econ)

**Mr Choy Siew Kai**  
BSc, Stanford University DCI Fellow

**Ms Phyllis Law Auket**  
MBA

**Mr Lee Chew Chiat**  
BEng (Hons)

**Mr Tan Kian Woo**  
BAcc (Hons), FCA (S'pore)

## CHAPLAINCY COMMITTEE

### ROLES OF THE CHAPLAINCY COMMITTEE

- Review the structure, operational, 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**  
MDiv

### MEMBERS

**The Right Reverend Low Jee King**  
BTh

**Reverend Adrian Chong Kum Cheong**  
BDiv

**Mr Choy Siew Kai**  
BSc, Stanford University DCI Fellow

**Assoc Prof Steven Lim Hoon Chin**  
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**  
FCCA, FSCA, CISA, CFE,  
BCom (Acc)

### MEMBERS

**Mr Charlie Chan Wai Kheong**  
MBA

**Mr Daniel Chan Choong Seng**  
BBA

**Mr Hamish Alexander Christie**  
Chartered Accountant (S'pore),  
FCA (England and Wales)

**Mr Lau Wan Keong**  
BA (Hons)

**Mr Lee Chew Seng**  
BAcc

**Mr Lim Yuan En**  
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**  
BEcon

**Mr Keith Chua**  
BBA

#### MEMBERS

**Ms Wong Kok Yee**  
FCCA

**Mr Charlie Chan Wai Kheong**  
MBA

### 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**  
MBBS (S'pore), MRCP (UK),  
FAMS (Rheumatology),  
FAC (USA),  
FAAAAI (USA)

#### MEMBERS

**Mr Raymond Choo Choon Sheng**  
LLB, LL.M, BDiv

**Mr Lau Wan Keong**  
BA (Hons)

**Dr Benjamin Tai Chi Urn**  
PhD

**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 Right Reverend  
Dr Titus Chung Khiam Boon**  
PhD (Philosophy)

#### MEMBERS

**Mr Andrew Goh Kia Teck**  
BEcon

**Mr Keith Chua Tiang Choon**  
BBA

### HONORARY CONSULTANTS

**Dr Alfred Loh Wee Tiong**  
MBBS (S'pore), FCGP (S'pore),  
FRCGP (UK)

**Prof Tay Boon Keng**  
MBBS (S'pore), FRCS (Orth), FACS

**Assoc Prof Dr Joseph Thambiah**  
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)

### DIRECTOR, GROUP HUMAN RESOURCE

Appointed on 1 January 2016  
**Mrs Yuen-Chiew Yew Mee**  
SRN, SCM, ICC, DTDM, MEd

### HEAD, GROUP FINANCE

Appointed on 10 February 2020  
**Ms Angie Tang**  
BAccountancy,  
ISCA (Chartered Accountant)

### HEAD, GROUP CORPORATE COMMUNICATIONS

Appointed on 19 May 2021  
**Mr Er Ker Jia**  
BA

### HEAD, GROUP ADMINISTRATION

Appointed on 1 July 2021  
**Miss Foo Li Boey**  
BSc Econ (Honours)

### MANAGER, GROUP FACILITIES

Appointed on 1 April 2022  
**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 January 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, ADMINISTRATION AND HUMAN RESOURCES

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, MIGRANT WORKERS' HEALTH SERVICES

Appointed on 5 October 2020  
**Dr Pang Ningyi**  
MBBS, MRCEM, MMed (Emerg)

## 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 TILL 25 DECEMBER 2022

Appointed on 12 July 2022  
**Mr Ronnie Poh Chin Ann**  
BN, MSc International Healthcare Leadership

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

### CENTRE MANAGER

Appointed on 17 April 2017  
**Ms Julie Ong**  
BAppSC (Physio), Dip (Physio), BAcc

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

### CENTRE MANAGER

Appointed on 18 May 2015  
**Ms Kow Wing Yee**  
SCN, PGDip (HRM)

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

### CENTRE MANAGER

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

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

### CENTRE MANAGER

Appointed on 16 October 2017  
**Ms Pang Li Chin**  
BHealthS, Dip (Physio), MSc (NeuroPhysio)

## Management Executives

### 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 (BUANGKOK)

#### EXECUTIVE DIRECTOR TILL 17 JUNE 2022

**Ms Cynthia Wong**

BSc (Estate Management) (Hons.)

#### ACTING EXECUTIVE DIRECTOR

Appointed on 18 June 2022

**Mr Edwin Yim**

BSc Psychology, Grad Dip Social Work,  
Grad Dip Gerontology,  
Grad Dip Disability Studies (Community)

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

#### EXECUTIVE DIRECTOR

Appointed on 3 September 2015

**Mr John Chan**

RN, BN (Monash)

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

#### ASSISTANT DIRECTOR, OPERATIONS

Appointed on 1 January 2022

**Mr Ken Lo William**

FCCA  
BSc (Hons) in Applied Accounting

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

#### ACTING EXECUTIVE DIRECTOR TILL 22 MAY 2022

**Mr Chan Wah Tiong**

ISCA (Chartered Accountant),  
Grad Dip in Social Work

#### EXECUTIVE DIRECTOR

Appointed on 23 May 2022

**Mr Lim Kien Boon**

MBA, BEng

#### ACTING DEPUTY EXECUTIVE DIRECTOR TILL 22 MAY 2022

**Mr Edwin Yim**

BSc Psychology, Grad Dip Social Work,  
Grad Dip Gerontology,  
Grad Dip Disability Studies (Community)

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

#### DEPUTY EXECUTIVE DIRECTOR

Appointed on 15 October 2021

**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, NIUE/NTU  
BA, NIE/NTU

#### DIRECTOR, RESIDENTIAL SERVICES AND RESEARCH, ST. ANDREW'S ADULT HOME (SENGKANG)

Appointed on 17 November 2020

**Mr Moses Lee**

BSocSci (Hons) (S'pore),  
MA (Applied Psychology) (S'pore)

### 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 Guidelines	Code ID	Response
<b>Board Governance</b>			
1	<b>Induction and orientation</b> 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	Complied
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	Complied
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> .  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.	1.1.7	Complied
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 volunteer management policies in place for volunteers.	5.7	Complied

## Corporate Governance

S/N	Code of Governance for Charities and IPCs Guidelines	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</b> for financial matters 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	The charity discloses the exact remuneration and benefits received by each governing board member in its annual report.  <u>OR</u> The charity discloses that no governing board member is remunerated.	8.3	Complied
	<b>Does the charity employ paid staff? (skip items 27, 28 and 29 if "No")</b>		Yes
27	No staff is involved in setting his own remuneration.	2.2	Complied
28	The charity discloses in its annual report - (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 (b) whether any of the 3 highest paid staff also serves as a governing board member of the charity.  The information relating to the remuneration of the staff must be presented in bands of \$100,000.  <u>OR</u> The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.	8.4	Complied

## Corporate Governance

S/N	Code of Governance for Charities and IPCs Guidelines	Code ID	Response
29	<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>			
30	The charity has a <b>documented communication policy</b> on the release of information about the charity and its activities across all media platforms.	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 dependant of the Executive Head or governing board member.
  - (d) the dependant of the Executive Head's 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 and aims to achieve a general reserve ratio of six months 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 are 6.7 and 6.1 in 2021 (restated) and 2022 respectively. For 2023, 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 version of the Acts and guidelines under government ministries and/ or statutory boards. They include, but are not limited to, The Statutes of Republic of Singapore Charities Act Chapter 37, Code of Governance for Charities and Institutions of a Public Character, Inland Revenue Authority of Singapore and Personal Data Protection Act 2012. SAMH keeps its audited fund-raising expenses ratio below 30%.

### DISCLOSURE OF REMUNERATION OF THE FOUR 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 four highest paid employees, who each receives remuneration exceeding \$100,000.

None of the four 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
\$300,001-\$400,000	1

### 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

## #

&Larry Pte Ltd

## A

ACE Seniors Pte Ltd  
ADM Design & Build (S) Pte Ltd  
Agilent Technologies  
Ah Bird  
Allscripts Healthcare IT (Singapore) Pte Ltd  
Alya Dafina  
Amarshetti Shilpa  
Amirhassan Monajemi  
AMKFSC Community Services  
Ang Chew Kim  
Ang Chin Guan  
Ang Chin Moh Foundation  
Ang Lee Lin Maggie  
Ang Miura  
Ang Suan Lian  
Ang Xinyi Charmayne  
Anglican High School  
Arc Floor Pte Ltd  
Assumption Pathway School

## B

Bautista Elsa  
Bedok South Secondary School  
Beng Shutter Doors International Pte Ltd  
Bethesda (Bedok-Tampines) Church  
Bine Mohamad Fuad Siti Maghfirah  
Binte Abdul Ghani Nuur Rihaadatul Aisy  
Bloomberg  
Boon Chuan Jian  
Boon Sin Foon Betty  
Brahma Vandana  
Brown Jennifer

## C

Cai Yu  
Cappella Martialis  
Chan Hian Yoon  
Chan Isaac  
Chan Mei Yoong Leticia  
Chan Miew Leng  
Chan Theng Yoke  
Chan Wah Tiong  
Chan Yong Hee  
Chang Chen-Wen  
Chang Choon Kiat  
Chang Claire  
Chang Kai Chin  
Chang Peter  
Chao Mi Mi  
Chapel of Christ our Hope  
Chapel of Christ The Redeemer  
Chee Fook Seng  
Chen Connie  
Chen Eileen  
Chen Jiayan

Chen Xin Yi  
Chen Zhen Zi  
Cheng Jiang Cheng  
Cheng Wai Ling Helen  
Cheng Yi  
Cheo Ashley  
Cheo Bong Hee  
Cheong Kheng Beng Derek  
Cheong Swee Kum, Elaine  
Chermin  
Cheung Mi Mi  
Chew Alethea  
Chew Amanda  
Chew Chin Tiong Ernest  
Chew Eng Joo  
Chew Heidi  
Chew Nik  
Chew, Yvonne  
Chew Zhisheng Daniel  
Chia Chui Hsien  
Chia Daphne  
Chia Geok Choo Suzie  
Chia Jolene  
Chiang Seow Ying Linda  
Children's Cove Preschool Pte Ltd  
Chin Mei Har  
Chin Soo Ling Priscilla  
Ching Su Yin  
Chio Yili  
Chong Chow Foong  
Chong Joelle  
Chong Jonica  
Chong Kum Cheong  
Catherine Chong Sew Wa  
Chong Vivian  
Chong Yen Hwei Faith  
Chong Yeong Chin Raymond  
Choo Kee Lim  
Choo Ngan Tai Mary  
Choong Ju Liang  
Chow Kok Eng  
Chua Chin Yang, Royston  
Chua Geek Heok  
Chua Gek Choo Agnes  
Chua Geok Cheng  
Chua Geok Chin  
Chua Hui Geok  
Chua Kim Moi Maggie  
Chua Qin Nikki  
Chua Yi Ethan  
Chua Yong Yeow Christopher  
Chua Yu Cong Eugene  
Chuah Yew Tat  
Chung May Ching Rosie  
Church of St Teresa  
Church of the Good Shepherd  
Cintianayoo

## D

D/O Rajandra Kumar M Yogabarati  
Dell Technologies - Sales Team  
Deng San Sheng  
Ding Lit Meng  
Ding Youzhu Nicole  
Do Ko Shin  
Dunman High School

## E

E-Bridge Preschool, 95A Dawson Road  
Edgefield Secondary School  
Edlyn Ng Hui Koon  
Eer Jia Xuan  
Eng Siu-Lan Sibyl  
Eric Eng  
Esplanade – Theatres on the Bay  
ExxonMobil Asia Pacific Pte Ltd  
Ezekiel Joshua Chan Rong En

## F

Faizalali N. Syed  
Filos Community Services  
Foo Moey Eng  
Foo Suan-Ji Jared  
Food from the Heart  
Foundation for Hospital Art  
Franly S Tanudjojo

## G

Gan Eng Seng Primary School  
Gan Sze Lynn Cherlyn  
Gannon Yasmin  
Mrs Gauri Gupta,  
in memory of her late father,  
Mr Vijay Kumar Shrivastava  
Gay Denise  
Alyssa Gay Kai Ting  
Gerard A Das  
Gn Chiang Yam  
Gn Wei En Lydea  
Godiyal Priya  
Goh Beng Khim  
Goh Eileen  
Goh Hui Lip  
Goh Josephine  
Goh Kheng  
Goh Pooi Kian Adrian  
Goh Seng Tong  
Goh Siew Goh  
Goh Ting Zhen  
Gomez Mary  
Gopalakrishnan Shamala  
Govtech SG  
Grace Methodist Church  
Gu Vivian  
Gunarsih Widjaja Sherly  
Gupta Pooja  
Gwee Rong Xuan

## Acknowledgement of Donations, Gifts and Services Rendered

### H

Han Agnes  
Han Priscilla  
Happy Hearty Hearts  
Hardyanto Sheren  
Hariharan Anitha  
Harmoni Preskool @ Buangkok  
Heng Choon Seng  
Hirasave Roopa  
Ho Heng Kok  
Ho Puay Hoon  
Ho Wee Kian  
Ho Wen Ling  
Home Clean Home Services Pte Ltd  
Hong Khong Choo  
Hooi Lai Har  
Hoon Dah Yenn Richard  
Huang Ao-You (Rev Canon)  
Huang Ming Lei  
Huang Nating  
Huang Ting Ting  
Huang Yvonne  
Hung Joan  
Husen Tjandra  
Hwa Chong Institute (JC) Music and  
Dance Club  
Hwa Chong International Students  
Hwa Chong Medical Society

### I

Isabel Yee Anne  
Invest Coach Pte Ltd

### J

James Chan  
Jebakumari Kanagaraj  
Jway Ching Hua

### K

Kamal Kant S/O Chhotalal  
Katharina Seraphina  
Kaur Devinder  
Kazukiyo Ikeuchi  
Kee Kwong Kan  
Kee Shwu Yee  
Khandelwal Shreya  
Khoo Forster  
Kigga Anushka  
Kim Chwee Eng  
In memory of the late Mdm Koh Hock Eng  
Koh Jing Teck  
Koh Kheng Koong Jenny  
Koh Madeleine  
Koh Mei  
Koh Ngiap Joo  
Koh Pei Key  
Koh Shing Yee

Koh Siang Hwa  
Koh Tong Lee  
Koh Yeow Hui  
Krisman Erik  
Kuan Amelia  
Kwan Lum Yeng  
Kwan Wai Loen  
Kyi Kyi Wai

### L

La'Brooy Patricia  
Lam Fong Kum Helen  
Lan Tian  
In memory of the Late Mdm Lau Ah Nia  
Lau Shiu Wei  
Lau Siu Kee  
Lau Siu Yung  
Raymond Lau Yean Liang  
Lee Chong Kai  
Lee Hock Seng  
Lee Hock Tee Helen  
Lee Jane  
Lee Jasmine  
Lee Jit Seng  
Joy Lee  
Lee Jun Hur  
Lee Kim har  
Lee Kwai Yoke Joanna  
Lee Kwok Lan Lynn  
Lee Poh Chan  
Lee Shao Mei Janice  
Lee Swee Eng Angie  
Lee Sze Chin  
Lee Teng Fei  
Lee Victoria  
Lee Wang Ling Claudia  
Lee Xiuhua  
Lee Yin Tze Merryn  
Lee Zheng Jun Dexter  
Leong Alice  
Leong Ian Shya  
Leong Jun Keong, Melvin  
Leong Poh Yin  
Leong Soon Khing  
Leong Wing Kit Timothy  
Leong Ying Eng Dorothy  
Leong Yoke Yuh Mabel  
Leung Sau Lin  
Li Wei Wei  
Liang Mei Hui Prisca  
Liau Shu Mee Joanna  
Liew May Ho  
Liew Mei Yuen Winnie  
Grace Liew Sung Teng  
Lim Chew Ting  
Doris Lim  
Joshua Lim Geok Hock  
Lim Huan Sin

Lim Hui Xian Hannah  
Jessie Lim  
Lim Joel Champ  
Lim Jonah  
Lim Joyce  
Lim Kok Cheng  
Lim Linda  
Lim Meng Huat Lionel  
Lim Peace  
Lim Richard  
Lim Shi Yun  
Lim Shyan Wei Barnabas Michael  
Lim Sok Keng Jennifer  
Lim Soon Cheng  
Lim Su Huan  
Lim Xin, Jewell  
Lim Yee Fong, Joan  
Lim Yi Cheng Derek  
Lin Lian Huay  
Lin Liecong  
Ling Mei Fong Carol  
Liu Ling Ling  
Lock Yan Bing  
Lodh Samita  
Loh Buck Lan, Evangeline  
Loh Hsien-Wei Wesley  
Loh Patsy  
Loh Sarina  
Loh Seet Wah Jeremiah  
Long Joyce  
Loo Kim Lian  
Low Christina  
Low Eik Miang Sylvia  
Low Joshua  
Low LingYi Justin  
Low May Leng  
Low Say Mei  
Lu Perry

### M

M.Y World Preschool @ Buangkok Woods  
Mandarin Oriental Hotel, Singapore  
Marine Parade Christian Centre  
Matthews Norman  
Grace Mo  
Sarah Mo Kee Fong  
Mo Kee Kin  
Mohamad Fairul Bin Hashim  
Mohamed Al Anwaarulhaq Mohamed  
Asaad  
Mohit Maheshwari  
Mok Seow Boon  
Mt Zion  
Muhammad Arman Bin Dolkapa  
Murugesan Dinesh

## Acknowledgement of Donations, Gifts and Services Rendered

### N

National Heritage Board  
National Library Board  
Neo Gek Lin Esther  
New Town Primary School  
Ng In Kiat  
Ng Kheng Hock Roland  
Ng Kin Feng  
Ng Kin Sze  
Ng Natalie  
Ng Puay Loo Florence  
Ng Thiam Aik Frank  
Ng Tong Hoi  
Ng Yew Keow  
Ng Yin Yin  
Ngai Hoon Hoon Serene  
Ngeo Chay Hoon Cecilia  
North Vista Primary School  
NUSCSC Project Luna

### O

Ochiai Etsuko  
Oh Chee Chain  
Oh Hui Wen  
OLPS Church Filipino Legion of Mary  
Ong Cher Yee  
Ong Eunice  
Ong Sasha  
Ong Timothy  
Ooi Lai Hock  
Orchard Road Presbyterian Church  
(En Ci Fellowship)  
Ou Kenneth  
Ow Gam Biu William

### P

Pai Sarita  
Pang Tze Hui  
Parkway East Hospital  
Paya Lebar Methodist Girls' School  
(Secondary)  
PCF Sparkletots Preschool @ Telok  
Blangah Blk 44  
Peh Yi En  
Pereira Carmel  
Pero Ghin Chwee Ellen  
Phay Thai Potchanakorn  
Pillai Rhea  
Poh Book Eang  
Poh Soo Kin Marilyn  
Pok Sok Cheng  
Pook Sharmaine  
Poon Min Ling Elaine  
Project Apricot of Hwa Chong Institution  
Project Happy Apples  
Project Sunshine of Tanglin  
Neighbourhood Committee  
Pun Miang Teo Jeffrey

### Q

Alfred Quah  
Queenstown Baptist Church  
(Futures Group)  
Queensway Secondary School  
(Boys' Brigade 61st Coy)  
Quek Christopher  
Quek Florence  
Quo Kah Poh

### R

R&R Graceland Fund  
Rachapudi Sridevi  
Rajendran Anitharaj  
Ramchand N Jagtiani  
Ravindran Rufus S/O Baniface  
Red Dot Penguin  
Refresh Flowers SG  
Republic Polytechnic  
River Glory Church Dance Team  
RM Enterprises  
Roche  
RSVP Singapore

### S

Sam Fook Woh  
Samtani Vinisha  
Samtani Yashna  
Sanjuana Jensine Dharmaraj  
Santosh Neha  
Sarmiento Jhenna Mae  
Sartika Diana  
Se Hee Son (Kate)  
Shan Jewellers  
Sharing Loaf  
Sharmini Rathakrishnan  
Sheila Dharmaraj  
Sim Cheng Kiat  
Sim Guek Kwee Laurel  
Sim Luang Kim Fiona  
Sing See Soon Floral & Landscape  
Singapore Airlines Limited  
Singapore Civil Defence Force  
- Ang Mo Kio Fire Station  
Singapore Management University  
Singapore Mercy Mission Group  
Singapore University of Social Sciences  
Sng Aik Pong Martin  
Sng Nicole  
Soh Hwei Sein Rebecca  
Soh Siew Hong Angeline  
Song Junshe  
Song Khong Choo  
Song Kim Huat Johnny  
Soon Ai Choo  
Sow Jiann Hwang  
Srikanth Bala  
St Andrew's Cathedral K9s  
St Andrew's Junior School  
St. Andrew's Cathedral Golden Voices  
St. Hilda's Primary School  
St. Hilda's Secondary School  
St. Margaret's Secondary School  
Stephen Gabriel  
Suhandinata Giulia  
Sullivan Janel  
Sutanuka Roy

## Acknowledgement of Donations, Gifts and Services Rendered

### T

Tam Jock Suan Rachael  
Tan Adeline  
Tan Ah Nghoh Doris  
Tan Andrew  
Tan Audrey  
Tan Aurelia  
Tan Carol  
Tan Ching Wai  
Tan Choon Tee Ronnie  
Tan Dorothy  
Tan Hwee Bin  
Tan Hwee Ling  
Tan Janice  
Tan Jun Xi Daniel  
Tan Kheng Lee Arnold  
Tan Khim Hak  
Tan Kock Lian Larry  
Alicia Tan Lay Tin  
Tan Lee Chiang Lily  
Tan Lee Seng Thomas  
Tan Lincoln  
Tan May  
Tan Mui Hung Helen  
Tan Nee Cheok Jeannie  
Tan Phillip @ Tan Hui Lip  
Tan Rose Melorie  
Tan Seok Seng Francis  
Tan Set Yung  
Tan Si Ying Sarah  
Tan Siew Hong  
Tan Siew Peng  
Tan Swee Teng Vivian  
Tan Teng Ho  
Tan Wee Sim  
Tan Yock Kim  
Tan Zhi Sheng Abel  
Tang Emma  
Tang Kam Tong  
Tang Kam Weng  
Rosalind Tang Min Chuo  
Tang Yue Zhu Candy  
Tanglin Club Choir  
Tay Beatrice  
Tay Cheng Choo Angeline  
Tay Cheng Gay  
Tay Chiang Mui  
Tay Edwin  
Tay Hui Gek, Linda  
Tay Kim Poh  
Canon Dr. Louis Tay Seng Kong  
Team Salon

Temasek Junior College  
Temasek Secondary School  
Gloria Teng  
Mollie Teoh  
Tham Beng Kiong  
The Achievers  
The Foodbank Singapore Ltd  
The TENG Ensemble Ltd (TENG Gives  
Back)  
Tim Mao Sheng, Kelvin  
Toh Chun Howe  
Toh Ting Ru Vanessa  
Tolentino Beverly  
Tong Huat Trading Co. Pte Ltd  
Touching Hearts

### U

Um Wesley  
Unnikrishnan Kallumpurath Subramanian

### V

Vasantha Devi D/o K Krishnamurthi  
Vasanthi Rebecca Elizabeth John  
Verde Glory ann  
Vianney Han Yong Siew  
Voo Kow Tze  
Voon Haen Lim Violet

### W

Wai Wai Oo  
Wang Ron  
Wang Xinyue  
WeCreate Studio  
Wee Cheng Lim  
Wee Chin Choon  
Betty Wong  
Wong Hong Yen  
Wong Kwai Foon  
Wong Mee Tin Cynthia  
Willy Wong Tuck Wah  
Wong Xiu Min  
Wong Yee Chin  
Wong Yoon Lin  
Wong Zhe Qian  
Woon Evaline  
Wu Yvonne  
Wunderman Thompson

### Y

Yam Jermaine  
Yap Mei Chan, Rachel  
Yap Tien Loon  
Bertrand Yaw Lam Guan  
Yeo Bee Teck Evelyn  
Yeo Cheow Tong  
Yeo Siow Pin  
Yeoh Boon Keng Tony  
Yeow Jonathan  
Yi Man Yu  
Yip Clare  
YMCA Student Care Centre @St. Hilda's  
Youth Corp Singapore  
Yu Geok Ling  
Yu Kah Meng Terrence  
Yu Nguk Choo  
Yue Lean Mai  
Yuen Lin Ong  
Rowena Yuk Chun Chan

### Z

Zhang Xinyue  
Zhao Xiaoshu Carol  
Zhong Feipeng

## FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2022

**UNIQUE ENTITY NUMBER:** T08CC3017C

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

**BANKERS:** Bank of China Limited Singapore Branch  
BNP Paribas Singapore Branch  
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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<https://www.samh.org.sg/annual-report/>
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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 2022**

#### **RSM Chio Lim LLP**

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

T +65 6533 7600

[Audit@RSMSingapore.sg](mailto:Audit@RSMSingapore.sg)  
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**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**

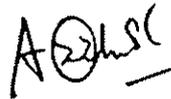
In our opinion, the accompanying financial statements are drawn up so as to give a true and fair view of the financial position of the Hospital as at 31 December 2022 and the financial activities, changes in funds and cash flows of the Hospital for the reporting year ended on that date in accordance with the provisions of Charities Act 1994 and other relevant regulations and Financial Reporting Standards.

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

On Behalf of the Board



.....  
Mr Joseph Liew  
Hon. Treasurer



.....  
Dr Arthur Chern  
Secretary

23 March 2023

**RSM Chio Lim LLP**

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

T +65 6533 7600

Audit@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 2022, 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 2022 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 matters**

The financial statements for the reporting year ended 31 December 2021 were audited by another independent auditor who expressed an unqualified opinion on those financial statements in their report dated 17 March 2022.

**Other information**

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

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

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

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### **Other information**

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

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

Management is responsible for the preparation 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.

**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)**

- 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.
- 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.

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

– 4 –

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

**Report on other legal and regulatory requirements (cont'd)**

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



RSM CHIO LIM LLP

RSM Chio Lim LLP  
Public Accountants and  
Chartered Accountants  
Singapore

23 March 2023  
Engagement partner - effective from year ended 31 December 2022

**ST ANDREW'S MISSION HOSPITAL**

**Statement of Financial Activities  
(including income and expenditure account)  
Year Ended 31 December 2022**

	<u>Notes</u>	General Fund	<u>2022</u> Restricted Funds	Total	General Fund	Restated <u>2021</u> Restricted Funds	Total
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>							
Government grants	4	80,907	19,766	100,673	70,203	19,081	89,284
Ward and outpatient clinic fees	5	35,690	4,135	39,825	32,309	–	32,309
Amortisation of deferred government grants/donations	18	3,897	2,517	6,414	3,743	1,334	5,077
Utilisation of deferred government grants/donations	18	4,199	3,811	8,010	5,706	1,839	7,545
Income from Day Activity Centre & School		–	1,901	1,901	–	2,042	2,042
Interest income	7	530	322	852	173	29	202
Rental income and service charge income		1,149	–	1,149	1,056	–	1,056
Donation income	6	1,820	2,897	4,717	2,567	2,623	5,190
Other income	8	3,083	599	3,682	5,559	163	5,722
<b>Total incoming resources</b>		<b>131,275</b>	<b>35,948</b>	<b>167,223</b>	<b>121,316</b>	<b>27,111</b>	<b>148,427</b>

**ST ANDREW'S MISSION HOSPITAL**

**Statement of Financial Activities (cont'd)  
Year Ended 31 December 2022**

	<u>Notes</u>	<u>2022</u>			<u>Restated 2021</u>		
		General Fund	Restricted Funds	Total	General Fund	Restricted Funds	Total
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Expenditure</b>							
Administration expenses		(6,211)	(1,434)	(7,645)	(4,822)	(754)	(5,576)
Building services, maintenance and building management		(429)	–	(429)	(381)	(130)	(511)
Depreciation of investment property	12	(264)	–	(264)	(264)	–	(264)
Depreciation of property, plant and equipment	10	(4,490)	(2,579)	(7,069)	(4,202)	(1,418)	(5,620)
Depreciation of right-of-use assets	11	(3,205)	(788)	(3,993)	(2,927)	(723)	(3,650)
Interest expense on lease liabilities		(144)	(23)	(167)	(151)	(66)	(217)
Employee benefits expense	9	(89,257)	(25,661)	(114,918)	(79,949)	(19,639)	(99,588)
Fund-raising expenses		(109)	(29)	(138)	–	(17)	(17)
Medical supplies and services		(11,619)	(973)	(12,592)	(10,141)	(13)	(10,154)
Reversal of impairment loss on trade receivables	14	–	–	–	106	–	106
Reversal of overaccrual of income		–	(388)	(388)	–	–	–
Training supplies and services		–	(1,674)	(1,674)	(430)	(1,385)	(1,815)
Other operating expenses		(11,358)	(1,777)	(13,135)	(9,938)	(1,238)	(11,176)
<b>Total resources expended</b>		<b>(127,086)</b>	<b>(35,326)</b>	<b>(162,412)</b>	<b>(113,099)</b>	<b>(25,383)</b>	<b>(138,482)</b>
Surplus for the year		4,189	622	4,811	8,217	1,728	9,945

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 2022**

	<u>2022</u>			Restated <u>2021</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)	602	34	636	419	(12)	407
- St. Andrew's Community Hospital	(2,904)	(217)	(3,121)	1,749	(77)	1,672
- St. Andrew's Autism Centre	–	2,173	2,173	–	2,415	2,415
- St. Andrew's Mission School	–	–	–	–	–	–
- St. John's - St. Margaret's Nursing Home	1,635	(55)	1,580	405	(239)	166
- St. Andrew's Nursing Home (Buangkok)	1,357	(93)	1,264	2,033	50	2,083
- St. Andrew's Nursing Home (Henderson)	1,499	(602)	897	1,770	(209)	1,561
- St. Andrew's Nursing Home (Queenstown)	2,012	(600)	1,412	1,841	(200)	1,641
- St. Andrew's Nursing Home (Tampines North)	(12)	(18)	(30)	–	–	–
	<u>4,189</u>	<u>622</u>	<u>4,811</u>	<u>8,217</u>	<u>1,728</u>	<u>9,945</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 2022

	<u>Notes</u>	<u>2022</u> \$'000	Restated <u>2021</u> \$'000	Restated <u>2020</u> \$'000
<b>ASSETS</b>				
<b><u>Non-current assets</u></b>				
Property, plant and equipment	10	72,047	72,431	64,015
Right-of-use assets	11	11,493	12,402	15,432
Investment property	12	<u>6,937</u>	<u>7,201</u>	<u>7,465</u>
<b>Total non-current assets</b>		<u>90,477</u>	<u>92,034</u>	<u>86,912</u>
<b><u>Current assets</u></b>				
Inventories	13	450	424	357
Trade and other receivables	14	32,087	33,729	29,728
Other assets	15	910	506	538
Cash and cash equivalents	16	<u>108,902</u>	<u>106,746</u>	<u>97,039</u>
<b>Total current assets</b>		<u>142,349</u>	<u>141,405</u>	<u>127,662</u>
<b>Total assets</b>		<u><u>232,826</u></u>	<u><u>233,439</u></u>	<u><u>214,574</u></u>
<b>FUNDS AND LIABILITIES</b>				
<b><u>Funds</u></b>				
General fund		96,373	92,584	84,367
Restricted funds	17	<u>29,107</u>	<u>28,144</u>	<u>26,624</u>
<b>Total funds</b>		<u>125,480</u>	<u>120,728</u>	<u>110,991</u>
<b><u>Non-current liabilities</u></b>				
Deferred government grants/donations	18	66,341	65,273	57,374
Lease liabilities	19	8,020	9,139	12,111
Other liabilities	21	<u>288</u>	<u>88</u>	<u>944</u>
<b>Total non-current liabilities</b>		<u>74,649</u>	<u>74,500</u>	<u>70,429</u>
<b><u>Current liabilities</u></b>				
Deferred government grants/donations	18	6,201	11,334	9,895
Trade and other payables	20	20,330	20,070	15,717
Lease liabilities	19	3,720	3,555	3,568
Other liabilities	21	<u>2,446</u>	<u>3,252</u>	<u>3,974</u>
<b>Total current liabilities</b>		<u>32,697</u>	<u>38,211</u>	<u>33,154</u>
<b>Total liabilities</b>		<u>107,346</u>	<u>112,711</u>	<u>103,583</u>
<b>Total funds and liabilities</b>		<u><u>232,826</u></u>	<u><u>233,439</u></u>	<u><u>214,574</u></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 2022

		Restricted Funds																							
		SACH								SAAC															
Note	General Fund \$'000	Capital Replacement Fund \$'000	SANH(H)-Start-up & operation Fund \$'000	SANH(Q)-Start-up & operation Fund \$'000	Far East Organization Fund \$'000	MigrantWell Welfare Fund (Med Svs) \$'000	MigrantWell Welfare Fund (Care Gap Svs) \$'000	ACI Fund \$'000	Other Funds \$'000	SAAAS \$'000	SAAS School Funds \$'000	Building Fund \$'000	Capital Fund \$'000	Other Funds \$'000	SAMS School Funds \$'000	SANH(B) - Other Funds \$'000	SJSM Nursing Home Building fund \$'000	SJSM Nursing Operating fund (PSW) \$'000	SJSM - Other Funds \$'000	Chaplaincy Fund \$'000	HQ -Other Funds \$'000	SANH(H)-Other Funds \$'000	Total Restricted Funds \$'000	Total Funds \$'000	
<b>Balance at 1 January 2022 Restated</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	
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	18	-	-	-	-	-	-	-	-	-	-	-	-	(59)	-	-	-	-	-	-	-	-	(59)	(59)	
Gross transfer between funds	(400)	-	-	-	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400	-	
<b>Balance at 31 December 2022</b>	<b>96,373</b>	<b>4,086</b>	<b>-</b>	<b>-</b>	<b>10,731</b>	<b>210</b>	<b>(53)</b>	<b>158</b>	<b>60</b>	<b>(8,481)</b>	<b>15,735</b>	<b>62</b>	<b>471</b>	<b>415</b>	<b>-</b>	<b>75</b>	<b>2</b>	<b>5,090</b>	<b>15</b>	<b>494</b>	<b>-</b>	<b>37</b>	<b>29,107</b>	<b>125,480</b>	

ST ANDREW'S MISSION HOSPITAL

Statement of Changes in Funds  
Year ended 31 December 2022

		Restricted Funds																					
		SACH						SAAC															
Note	General Fund \$'000	Capital Replacement Fund \$'000	SANH(H)-Start-up & operation Fund \$'000	SANH(Q)-Start-up & operation Fund \$'000	Far East Organization Fund \$'000	ACI Fund \$'000	Other Funds \$'000	SAAAS \$'000	SAAS \$'000	Building Fund \$'000	Capital Fund \$'000	Other Funds \$'000	SAMS School Funds \$'000	SANH(B) - Other Funds \$'000	SJSM Nursing Home Building fund \$'000	SJSM Nursing Operating fund (PSW) \$'000	SJSM - Other Funds \$'000	Chaplaincy Fund \$'000	HQ -Other Funds \$'000	SANH(H)-Other Funds \$'000	Total Restricted Funds \$'000	Total Funds \$'000	
	<b>Balance at 1 January 2021</b>	87,067	4,216	800	800	10,524	430	190	-	-	126	471	440	-	136	3,286	2,115	-	342	-	48	23,924	110,991
	Adjustments to beginning balance (Note 27)	(2,700)	-	-	-	-	-	-	(7,592)	10,292	-	-	-	-	-	-	-	-	-	-	-	2,700	-
	<b>Balance at 1 January 2021, as restated</b>	84,367	4,216	800	800	10,524	430	190	(7,592)	10,292	126	471	440	-	136	3,286	2,115	-	342	-	48	26,624	110,991
	Surplus/(deficit) for the year	8,217	(130)	(200)	(200)	62	(90)	(49)	(661)	2,928	-	-	148	-	50	(289)	50	118	-	(9)	1,728	9,945	
18	Transfer to deferred government grants/donation	-	-	-	-	-	(96)	(48)	-	-	(64)	-	-	-	-	-	-	-	-	-	-	(208)	(208)
	Gross transfer between funds	-	-	-	-	-	-	-	-	-	-	-	-	(18)	(3,264)	3,264	-	-	18	-	-	-	-
	<b>Balance at 31 December 2021 Restated</b>	92,584	4,086	600	600	10,586	244	93	(8,253)	13,220	62	471	588	-	168	22	5,090	50	460	18	39	28,144	120,728

## ST ANDREW'S MISSION HOSPITAL

### Statement of Cash Flows Year Ended 31 December 2022

	<u>2022</u> \$'000	Restated <u>2021</u> \$'000
<b><u>Cash flows from operating activities</u></b>		
Surplus for the year	4,811	9,945
Adjustments for:		
Amortisation of deferred government grants/donations	(6,414)	(5,077)
Utilisation of deferred government grants/donations	(8,010)	(7,545)
Depreciation of investment property	264	264
Depreciation of property, plant and equipment	7,069	5,620
Depreciation of right-of-use assets	3,993	3,650
Interest income	(852)	(202)
Interest expense on lease liabilities	167	217
Reversal of impairment loss on trade receivables	–	(106)
Loss on disposal of property, plant and equipment	173	4
Reversal of over-accrual of grant receivables	388	–
Operating cash flows before changes in working capital	<u>1,589</u>	<u>6,770</u>
Inventories	(26)	(67)
Trade and other receivables	1,254	(3,895)
Other assets	(404)	32
Trade and other payables	260	4,353
Other liabilities	102	(1,184)
Deferred government grants/donations	10,300	21,752
Net cash flows from operating activities	<u>13,075</u>	<u>27,761</u>
<b><u>Cash flows used in investing activities</u></b>		
Interest received	852	202
Proceeds from disposal of property, plant and equipment	–	26
Purchase of property, plant and equipment	<u>(6,858)</u>	<u>(14,066)</u>
Net cash flows used in investing activities	<u>(6,006)</u>	<u>(13,838)</u>
<b><u>Cash flows used in financing activities</u></b>		
Changes in restricted cash	(963)	(1,520)
Payment of lease liabilities	<u>(4,205)</u>	<u>(3,822)</u>
Net cash flows used in financing activities	<u>(5,168)</u>	<u>(5,342)</u>
<b>Net increase in cash and cash equivalents</b>	1,901	8,581
Cash and cash equivalents, statement of cash flows, beginning balance	<u>76,313</u>	<u>67,732</u>
<b>Cash and cash equivalents, statement of cash flows, ending balance (Note 16)</b>	<u>78,214</u>	<u>76,313</u>

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

## ST ANDREW'S MISSION HOSPITAL

### Notes to the Financial Statements 31 December 2022

#### 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 2020 to 30 June 2023.

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 Mission School

The principal activity of the St. Andrew's Community Hospital ("SACH") at 8 Simei Street 3, Singapore 529895, is to provide inpatient rehabilitative care, sub-acute care and palliative care 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 mobile 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 starting from 1 April 2022.

The principal activity of the St. Andrew's Autism Centre ("SAAC") at 1 Elliot Road, Singapore 458686, is to provide education, training, care and support to children, youths and adults with autism and their families. SAAC currently operates a special school, two day activity centres and an adult disability home. (The adult disability home and one of the day activity centers 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 the St. John's – St. Margaret's Nursing Home (SJSM) ("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. St. John's - St. Margaret's Nursing Home at Dover Avenue began operations in 2021.

## ST ANDREW'S MISSION HOSPITAL

### 1. General (cont'd)

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.

The principal activity of the 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 the 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 the 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 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 Board of Management 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 Singapore Accounting Standards Council.

## ST ANDREW'S MISSION HOSPITAL

### 1. General (cont'd)

#### Accounting convention

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.

#### Basis of preparation of the financial statements

The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting year. Actual results could differ from those estimates. The estimates and assumptions are reviewed on an ongoing basis. Apart from those involving estimations, management has made judgements in the process of applying the entity's accounting policies. The areas requiring management's most difficult, subjective or complex judgements, or areas where assumptions and estimates are significant to the financial statements, are disclosed at the end of this footnote, where applicable.

### 2. Significant accounting policies and other explanatory information

#### 2A. Significant accounting policies

##### 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

### 2. Significant accounting policies and other explanatory information (cont'd)

#### 2A. Significant accounting policies (cont'd)

##### (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.

## ST ANDREW'S MISSION HOSPITAL

### 2. Significant accounting policies and other explanatory information (cont'd)

#### 2A. Significant accounting policies (cont'd)

(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.

(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. No value is ascribed to volunteer services.

#### **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

### 2. Significant accounting policies and other explanatory information (cont'd)

#### 2A. Significant accounting policies (cont'd)

##### 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 thirteen months to nine years based on the lease terms.

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

### **2. Significant accounting policies and other explanatory information (cont'd)**

#### **2A. Significant accounting policies (cont'd)**

##### **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

### 2. Significant accounting policies and other explanatory information (cont'd)

#### 2A. Significant accounting policies (cont'd)

##### Carrying amounts of non-financial assets (cont'd)

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:

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.
2. Financial asset that is a debt asset instrument classified as measured at fair value through other comprehensive income ("FVTOCI"): There were no financial assets classified in this category at reporting year end date.
3. Financial asset that is an equity investment measured at FVTOCI: There were no financial assets classified in this category at reporting year end date.
4. Financial asset classified as measured at FVTPL: All other financial assets are classified as measured at FVTPL. There were no financial assets classified in this category at reporting year end date.

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

### **2. Significant accounting policies and other explanatory information (cont'd)**

#### **2A. Significant accounting policies (cont'd)**

##### **Financial instruments (cont'd)**

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.

##### **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.

##### **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 (eg 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 (ie as prices) or indirectly (ie 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**

### **2. Significant accounting policies and other explanatory information (cont'd)**

#### **2B. 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.

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

The critical judgements made in the process of applying the accounting policies that have the most significant effect on the amounts recognised in the financial statements and the key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting year, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting year are discussed below. 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.

##### **Estimation of useful lives of property, plant and equipment:**

The estimates for the useful lives and related depreciation charges for property, plant and equipment are based on commercial and other factors which could change significantly as a result of innovations and in response to market conditions. The depreciation charge is increased where useful lives are less than previously estimated lives, or the carrying amounts written off or written down for technically obsolete items or assets that have been abandoned. It is impracticable to disclose the extent of the possible effects. It is reasonably possible, based on existing knowledge, that outcomes within the next reporting year that are different from assumptions could require a material adjustment to the carrying amount of the balances affected. The carrying amount at the end of the reporting year is disclosed in Note 10 on property, plant and equipment.

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

### **2. Significant accounting policies and other explanatory information (cont'd)**

#### **2C. Critical judgements, assumptions and estimation uncertainties (cont'd)**

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 at the end of the reporting year is disclosed in Note 14 on trade and other receivables.

Assessing the carrying amount of investment property:

An assessment is made for the reporting year whether there is any indication that the asset may be impaired. If any such indication exists, an estimate is made of the recoverable amount of the asset. The recoverable amounts of cash-generating units if applicable is measured based on the fair value less costs of disposal or value in use calculations. It is impracticable to disclose the extent of the possible effects. It is reasonably possible, based on existing knowledge, that outcomes within the next reporting year that are different from assumptions could require a material adjustment to the carrying amount of the balances affected. The carrying amount of at the end of the reporting year is disclosed in Note 12 on investment property.

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 carrying amount at the end of the reporting year is disclosed in Note 19 on lease liabilities.

### **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 committee members 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 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 (cont'd)

#### 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>2022</u> \$'000	<u>2021</u> \$'000
Manpower cost recharged to related parties	(1,339)	(1,321)
Manpower cost recharged from related parties	1,654	1,428
Donations from a related party (recognised in the Statement of Financial Activities as donations)	(339)	(1,150)
Donations from a related party (recognised in the Statement of Changes in Funds as deferred capital expenditure)	(840)	(4,637)
Administrative expenses recharged to related parties	(127)	(153)
Administrative expenses recharged from related parties	103	7
Proceeds from joint donation campaigns	(45)	(70)
Rental income charged to related parties	(120)	(80)
Medical services charged to related parties	(17)	(14)

#### 3B. Key management compensation:

	<u>2022</u> \$'000	<u>2021</u> \$'000
Salaries and other short-term employee benefits	2,885	1,954

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.

### 4. Government grants

	<u>2022</u> \$'000	<u>2021</u> \$'000
Government subsidies for general fund		
- Operating subvention grants (a)	80,749	70,797
- Wage support scheme (b)	12,344	6,955
- Land rent subsidies (c)	4,477	3,882
- Jobs support scheme (d)	-	2,205
- Staff accommodation grant (e)	575	1,443
- Others (f)	2,528	4,002
	<u>100,673</u>	<u>89,284</u>

## ST ANDREW'S MISSION HOSPITAL

### 4. Government grants (cont'd)

- (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. \$6,835,000 (2021: \$5,000,000) 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. \$1,326,000 (2021:\$ \$809,000) relates to the Wage Credit Scheme to subsidise the annual wage increase given to the Singaporean Citizen Employees. \$2,580,000 (2021: \$1,048,000) relates to the Jobs Growth Incentive to support employers to expand local hiring from September 2020 to March 2023.
- (c) Land rent subsidies relates to income described in Note 2A.
- (d) Government grant for jobs support scheme has ended in 2021.
- (e) 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.
- (f) These relate to other government grants such as SG Enable Transport Subsidy, Capital Funding as well as \$1,390,000 (2021: \$1,259,000) from Senior Mobility Fund which 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.

### 5. Ward and outpatient clinic fees

	<u>2022</u> \$'000	<u>2021</u> \$'000
Revenue from Hospital Services	23,761	23,222
Revenue from Senior Care Services	1,487	1,233
Revenue from Migrant Worker Medical Services	4,160	133
Revenue from Nursing Home Services	10,417	7,721
	<u>39,825</u>	<u>32,309</u>

## ST ANDREW'S MISSION HOSPITAL

### 6. Donation income

	<u>2022</u> \$'000	<u>2021</u> \$'000
Donations in cash (tax deductible) (Note 6A)	2,948	3,491
Donations in cash (non-tax deductible)	1,648	1,575
Donations in kind (non-tax deductible)	121	124
	<u>4,717</u>	<u>5,190</u>

### 6A. Tax-exempt receipts

	<u>2022</u> \$'000	<u>2021</u> \$'000
Tax-exempt receipts	<u>2,948</u>	<u>3,491</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 2020 to 30 June 2023.

### 7. Interest income

	<u>2022</u> \$'000	<u>2021</u> \$'000
Interest income on short-term bank deposits	<u>852</u>	<u>202</u>

### 8. Other income

	<u>2022</u> \$'000	<u>2021</u> \$'000
Manpower recharge	1,646	1,669
Clinical Practice Education & Training Fee	404	454
Others (a)	1,632	3,559
	<u>3,682</u>	<u>5,682</u>

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

### 9. Employee benefits expense

	<u>2022</u> \$'000	<u>2021</u> \$'000
Salaries, bonuses and other costs	82,841	72,520
Contributions to defined contribution plans	8,948	7,066
Agency service fees	6,467	5,327
Training fees	444	1,559
Foreign worker levy	5,872	4,365
Accommodation expenses	2,577	2,168
Other employee benefits	7,769	6,583
Total employee benefits expense	<u>114,918</u>	<u>99,588</u>

## ST ANDREW'S MISSION HOSPITAL

### 10. 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 2021	22,686	26,637	21,662	12,828	6,926	864	2,508	184	13,686	428	108,409
Additions	–	9,414	–	2,918	998	29	288	–	286	133	14,066
Transfers	27,406	(34,022)	–	(36)	605	–	1,514	84	4,449	–	–
Disposals	–	–	–	(319)	(256)	–	(26)	(2)	–	–	(603)
At 31 December 2021	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
<b>Accumulated depreciation</b>											
At 1 January 2021	7,260	–	7,200	9,350	5,710	712	1,840	135	11,873	314	44,394
Depreciation	865	–	726	1,641	910	47	474	28	877	52	5,620
Transfers	–	–	–	(65)	3	–	(7)	62	7	–	–
Disposals	–	–	–	(313)	(256)	–	(2)	(2)	–	–	(573)
At 31 December 2021	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
<b>Carrying amounts</b>											
At 1 January 2021	15,426	26,637	14,462	3,478	1,216	152	668	49	1,813	114	64,015
At 31 December 2021	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

## ST ANDREW'S MISSION HOSPITAL

### 11. 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>2022</u> \$'000	<u>2021</u> \$'000
<b>Cost</b>		
At beginning of the year	25,942	25,322
Additions	4,389	620
Remeasurement	<u>(1,305)</u>	<u>–</u>
At end of the year	<u>29,026</u>	<u>25,942</u>
Accumulated depreciation		
At beginning of the year	13,540	9,890
Depreciation charge for the year	<u>3,993</u>	<u>3,650</u>
At end of the year	<u>17,533</u>	<u>13,540</u>
<b>Carrying amounts</b>		
At end of the year	<u>11,493</u>	<u>12,402</u>
<b><u>For disclosure:</u></b>		
	<u>Land and buildings</u>	
Number of right-of-use assets	7	
Remaining term - range	0.3 – 7.50 years	
Remaining term - average	3 years	
Number of leases with extension options	5	
Number of leases with options to purchase	–	
Weighted average incremental borrowing rate applied to lease liabilities – 2022	2.2%	
Weighted average incremental borrowing rate applied to lease liabilities - 2021	2.5%	
Number of leases with variable payments linked to an index	–	
Number of leases with termination options	<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 \$79,358 per month for a period of 3 years with effect from 1 February 2020 with an option to extend for another 3 years. The annual rent is partially subsidised by a land rent subsidy from the Ministry of Health.

SANH (Buangkok) currently has a lease agreement with the SLA at a land rental rate of \$51,150 (2021: \$51,000) per month for a period of 13 months with effect from 14 October 2022 (2021: 14 October 2019). The annual rent is partially subsidised by a land rent subsidy from the Ministry of Health.

## ST ANDREW'S MISSION HOSPITAL

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

SANH (Henderson) currently has a lease agreement with the SLA at a land rental rate of \$57,120 (2021: \$57,120) per month for a period of 3 years with effect from 14 November 2022 (2021: 14 November 2019) with an option to extend for another 3 years. 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 per month for a period of 3 years with effect from 20 January 2020 with an option to extend for another 3 years. 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 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.

SAAC currently has a Temporary Occupation License (TOL) from the Ministry of Social and Family Development ("MSF") at a license fee of \$65,541 per month for 14.5 months with effect from 16 January 2022. The annual rent is partially subsidised by a land rent subsidy from the Ministry of Health.

### 12. Investment property

	<u>Freehold land</u> \$'000	<u>Buildings</u> \$'000	<u>Total</u> \$'000
<b>Cost</b>			
At 1 January 2021, 31 December 2021 and 31 December 2022	67	13,208	13,275
<b>Accumulated depreciation</b>			
At 1 January 2021	–	(5,810)	(5,810)
Depreciation	–	(264)	(264)
At 31 December 2021	–	(6,074)	(6,074)
Depreciation	–	(264)	(264)
At 31 December 2022	–	(6,338)	(6,338)
<b>Carrying amounts</b>			
At 1 January 2021	67	7,398	7,465
At 31 December 2021	67	7,134	7,201
At 31 December 2022	67	6,870	6,937

## ST ANDREW'S MISSION HOSPITAL

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

	<u>2022</u> \$'000	<u>2021</u> \$'000
Rental income	1,149	1,056
Direct operating expenses (including repairs and maintenance) arising from investment property that generated rental income during the year	<u>723</u>	<u>699</u>

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

At 31 December 2022, the investment property has an estimated market value of \$57,242,000 (2021: \$45,753,000) based on open market valuation using the comparable sales method. Categorized as a Level 3 fair value based on the inputs to the valuation technique used, it is an estimated amount for which a property could be exchanged on the date of valuation between a willing buyer and a willing seller in an arm's length transaction. The value is based on actual sales transactions for properties that are similar to the investment property that the Hospital is currently holding. The fair value of the investment property was determined internally by management.

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

### 13. Inventories

	<u>2022</u> \$'000	<u>2021</u> \$'000
Medical supplies and general stores	<u>450</u>	<u>424</u>

The cost of inventories recognised as expenditure and included in "Medical supplies and services" amounted to \$12,592,000 for the year (2021: \$10,154,000)

## ST ANDREW'S MISSION HOSPITAL

### 14. Trade and other receivables

	<u>2022</u> \$'000	<u>2021</u> \$'000
<u>Trade receivables:</u>		
Outside parties		
- Billed	3,779	4,649
- Unbilled	4,437	5,345
	<u>8,216</u>	<u>9,994</u>
Government grant receivables		
- Capital grant	3,170	4,685
- Subventions	18,341	17,503
Sub-total	<u>21,511</u>	<u>22,188</u>
<u>Other receivables:</u>		
Deposits	1,583	1,373
Outside parties	855	254
Total trade and other receivables	<u>32,165</u>	<u>33,809</u>
Less: Allowance for impairment	(78)	(80)
Total trade and other receivables	<u>32,087</u>	<u>33,729</u>
Movements in above allowance:		
Balance at beginning of the year	80	205
Charge (reversed) to profit or loss	-	(106)
Bad debts written off	(2)	(19)
Balance at end of the year	<u>78</u>	<u>80</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

### 14. Trade and other receivables (Cont'd)

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 (2021: 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>2022</u> \$'000	<u>2021</u> \$'000
Trade receivables:		
Less than 60 days	1,180	1,963
Over 60 days	778	875
Total	<u>1,958</u>	<u>2,838</u>

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

	<u>2022</u> \$'000	<u>2021</u> \$'000
Trade receivables:		
Over 90 days	78	80
Total	<u>78</u>	<u>80</u>

The allowance on trade receivables is based on individual accounts totalling \$78,000 (2021: \$80,000) 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.

### 15. Other assets

	<u>2022</u> \$'000	<u>2021</u> \$'000
Prepayments	<u>910</u>	<u>506</u>

## ST ANDREW'S MISSION HOSPITAL

### 16. Cash and cash equivalents

	<u>2022</u> \$'000	Restated <u>2021</u> \$'000	Restated <u>2020</u> \$'000
Cash in hand	9	9	14
Cash at bank	47,234	45,608	91,753
Fixed deposits with financial institutions	<u>61,659</u>	<u>61,129</u>	<u>5,272</u>
Cash at end of the year	<u>108,902</u>	<u>106,746</u>	<u>97,039</u>

Fixed deposits with financial institutions at the reporting date have an average maturity period of 5 months (2021: 9 months) from the end of the reporting year. The weighted average effective interest rate of these deposits as at the reporting date is 1.41% (2021: 0.56%) per annum.

	<u>2022</u> \$'000	Restated <u>2021</u> \$'000	Restated <u>2020</u> \$'000
Restricted funds:			
Cash held under restricted funds (Note 17)	29,107	28,144	26,624
Cash held on behalf in MediFund accounts (Note 21)	<u>1,581</u>	<u>2,289</u>	<u>2,683</u>
	<u>30,688</u>	<u>30,433</u>	<u>29,307</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 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.

### 16A. Cash and cash equivalents in the statement of cash flows:

	<u>2022</u> \$'000	Restated <u>2021</u> \$'000	Restated <u>2020</u> \$'000
Amount as shown above	108,902	106,746	97,039
Cash restricted in use	<u>30,688</u>	<u>30,433</u>	<u>29,307</u>
Cash and cash equivalents for statement of cash flows purposes at end of the year	<u>78,214</u>	<u>76,313</u>	<u>67,732</u>

## ST ANDREW'S MISSION HOSPITAL

### 17. Restricted funds

	<u>Note</u>	<u>2022</u> \$'000	<u>Restated</u> <u>2021</u> \$'000	<u>Restated</u> <u>2020</u> \$'000
Capital Replacement Fund	(a)	4,086	4,086	4,216
SANH(H) – Start-up and Operation Fund	(b)	–	600	800
SANH(Q) – Start-up and Operation Fund	(c)	–	600	800
SACH – Far East Organization Fund	(d)	10,731	10,586	10,524
SACH – MigrantWell Welfare Fund (Medical Services)	(e)	210	–	–
SACH – MigrantWell Welfare Fund (Care Gap Services)	(f)	(53)	–	–
SACH – ACI Fund	(g)	158	244	430
SACH – Other Funds	(h)	60	93	190
SAAC – SAAAS	(i)	(8,481)	(8,254)	(7,593)
SAAC – SAAS School Funds	(j)	15,735	13,221	10,293
SAAC – Building Fund	(k)	62	62	126
SAAC – Capital Fund	(l)	471	471	471
SAAC – Other Funds	(m)	415	588	440
SAMS School Funds	(n)	–	–	–
SANH(B) – Other Funds	(o)	75	168	136
SJSM – Nursing Home Building Fund	(p)	2	22	3,286
SJSM – Operating Fund	(q)	5,090	5,090	2,115
SJSM – Other Funds	(r)	15	50	–
Chaplaincy Fund	(s)	494	460	342
HQ – Other Funds	(t)	–	18	–
SANH(H) – Other Funds	(u)	37	39	48
		<u>29,107</u>	<u>28,144</u>	<u>26,624</u>

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

- (a) The Capital Replacement Fund is set up to provide future funds for the purpose of major repairs, maintenance and replacement of fixtures and fittings and equipment at St. Andrew's Centre. Transfers are made to the fund from the General Fund on an annual basis.
- (b) The SANH(H) – Start-up and Operation Fund is designated for the capital and operating expenditures of St. Andrew's Nursing Home (Henderson). Funds have been fully utilised by 2022.
- (c) The SANH(Q) – Start-up and Operation Fund is designated for the capital and operating expenditures of St. Andrew's Nursing Home (Queenstown). Funds were fully utilised by 2022.
- (d) 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.

## ST ANDREW'S MISSION HOSPITAL

### 17. Restricted funds (Cont'd)

- (e) The SACH – MigrantWell Welfare Fund (Medical Services) – MigrantWell Fund 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.
- (f) The SACH – MigrantWell Welfare Fund (Care Gap Services) – MigrantWell Fund 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.
- (g) The SACH – Asia Competitiveness Institute (“ACI”) Fund is set up with donations from ACI Singapore – The Financial Markets Association, for care integration and quality improvement projects; to provide rehabilitative care for children; and financial assistance to needy patients of SACH.
- (h) 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.

- (i) The SAAC – SAAAS ringfenced 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.
- (j) The SAAC – SAAS School Funds ringfenced funds are restricted for the operation of St. Andrew's Autism School only, for the benefit of its intended students.
- (k) 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.
- (l) 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.

## ST ANDREW'S MISSION HOSPITAL

### 17. Restricted funds (Cont'd)

- (m) The SAAC – Other Funds comprise 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.
- (n) The SAMS School Funds ringfenced funds are restricted for the operation of St. Andrew's Mission School only, for the benefit of its intended students.
- (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 SJSM 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.
- (q) The SJSM Operating Fund is the current reserves available for operation needs of St. John's – St. Margaret's Nursing Home.
- (r) The SJSM – Other Funds comprise 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.
- (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 HQ – Other Funds is designated for the capital and operating expenditures of St. Andrew's Nursing Home (Tampines North). Funds were fully utilised by 2022.
- (u) The SANH(H) – Other Funds comprise 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

### 18. Deferred government grants/donations

	Community Silver Trust \$'000	Accommodation Grant \$'000	Jobs Support Scheme Grant \$'000	Deferred Operating Expenditure \$'000	Deferred Capital Expenditure – MigrantWell \$'000	Deferred Capital Expenditure \$'000	Total \$'000
	(a)	(b)	(c)	(d)	(e)	(f)	
As at 1 January 2021	10,498	–	1,229	1,020	–	54,522	67,269
Grant recognised/received during the year	5,084	655	976	8,005	4,637	6,043	25,400
Grant transfers	(108)	1,092	–	(852)	–	(132)	–
Grant transfer from restricted funds	–	–	–	0	–	208	208
Amortisation for depreciation of property, plant and equipment	(1,128)	–	–	0	(90)	(3,859)	(5,077)
Utilisation for operating expenditure	(3,504)	–	–	(4,041)	–	–	(7,545)
Recognised in profit or loss (under Government Grant)	–	(1,443)	(2,205)	–	–	–	(3,648)
As at 31 December 2021	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
Refund to government	–	–	–	(1,895)	–	–	(1,895)
Amortisation for depreciation of property, plant and equipment	(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

## ST ANDREW'S MISSION HOSPITAL

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

- (a) Community Silver Trust ("CST") grant of \$3,845,000 (2021: \$5,084,000) 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) The Jobs Support Scheme ("JSS") was announced at the Budget 2020 on 18 February 2020. The purpose of the JSS was to provide wage support to employers to help them retain their local employees during the Covid-19 pandemic.
- (d) Included in the deferred operating grant received during the year is an amount of \$2,677,000 (2021: \$8,005,000) received from government. The funds are expected to be utilised for operation needs.

Another \$940,000 was raised from corporate and individual donors in advance of a SAAC fundraising event in January 2023. The funds will be utilised when the event is held.

Included in the opening balance is an amount of \$1,895,000 related to Jobs Support Scheme credits which was disbursed from the government erroneously in 2021 and fully returned to the government in 2022.

- (e) Included in the deferred capital grant (MigrantWell) is an amount of \$840,000 (2021: \$4,637,000) received from MigrantWell Singapore Limited. The funds are expected to be amortised/utilised when the asset purchased is ready for use.
- (f) 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 \$4,110,000 from the government for the set up of Migrant Well Medical Centre, and a corporate donation of \$118,000 received for the building of SAMS. 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>2022</u> \$'000	<u>2021</u> \$'000
Deferred government grants/donations, Current	6,201	11,334
Deferred government grants/donations, Non-current	66,341	65,273
	<u>72,542</u>	<u>76,607</u>

## ST ANDREW'S MISSION HOSPITAL

### 19. Lease liabilities

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

	<u>2022</u> \$'000	<u>2021</u> \$'000
Lease liabilities, Current	3,720	3,555
Lease liabilities, Non-current	8,020	9,139
	<u>11,740</u>	<u>12,694</u>

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

	<u>2022</u> \$'000	<u>2021</u> \$'000
Total lease liabilities recognised at beginning of reporting year	12,694	15,679
Additions	4,389	620
Remeasurement of lease liabilities	(1,305)	–
Accretion of interest	167	217
Lease payments	(4,205)	(3,822)
Total lease liabilities at end of reporting year	<u>11,740</u>	<u>12,694</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 11.

The incremental borrowing rate applied to lease liabilities recognised ranged from 1.28% to 3.76% (2021: 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>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>
<u>2021:</u>			
Minimum lease payments payable:			
Not later than one year	3,724	(169)	3,555
Between 2 and 3 years	6,553	(231)	6,322
Between 4 and 5 years	2,530	(30)	2,500
More than 5 years	323	(6)	317
Total	<u>13,130</u>	<u>(436)</u>	<u>12,694</u>

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

## ST ANDREW'S MISSION HOSPITAL

### 19. 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.

### 20. Trade and other payables

	<u>2022</u> \$'000	<u>2021</u> \$'000
Trade payables	5,820	5,437
Other creditors	498	874
Accrued staff costs	10,451	9,144
Other accrued expenses	2,849	2,418
Other payables	113	1,618
Goods and Services Tax payable	599	579
Total trade and other payables	<u>20,330</u>	<u>20,070</u>

### 21. Other liabilities

	<u>2022</u> \$'000	Restated <u>2021</u> \$'000	Restated <u>2020</u> \$'000
Monies held on behalf in MediFund Account (Note 16)	1,581	2,289	2,683
Tenants' deposits received	288	275	206
Building retention payable	—	—	756
Other deposits received	865	776	1,273
	<u>2,734</u>	<u>3,340</u>	<u>4,918</u>

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

	<u>2022</u> \$'000	Restated <u>2021</u> \$'000	Restated <u>2020</u> \$'000
Current	2,446	3,252	3,974
Non-current	288	88	944
	<u>2,734</u>	<u>3,340</u>	<u>4,918</u>

## ST ANDREW'S MISSION HOSPITAL

### 22. 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>2022</u> \$'000	<u>2021</u> \$'000
Rental income for the year	<u>1,149</u>	<u>1,056</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>2022</u> \$'000	<u>2021</u> \$'000
Not later than one year	825	900
Between 1 and 2 years	947	400
Between 2 and 3 years	–	123
Total	<u>1,772</u>	<u>1,423</u>

### 23. Financial instruments: information on financial risks

#### 23A. Categories of financial assets and liabilities

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

	<u>2022</u> \$'000	<u>2021</u> \$'000
<u>Financial assets:</u>		
Financial assets at amortised cost		
Trade and other receivables	32,087	33,729
Cash and cash equivalents	<u>108,902</u>	<u>106,746</u>
At end of the year	<u>140,989</u>	<u>140,475</u>
<u>Financial liabilities:</u>		
Financial liabilities at amortised cost		
Trade and other payables	20,330	20,070
Lease liabilities	11,740	12,694
Other liabilities	<u>1,581</u>	<u>2,289</u>
At end of the year	<u>33,651</u>	<u>35,053</u>

Further quantitative disclosures are included throughout these financial statements.

#### 23B. 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.

## ST ANDREW'S MISSION HOSPITAL

### 23. Financial instruments: information on financial risks (cont'd)

#### 23B. Financial risk management (cont'd)

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.

#### 23C. Fair values of financial instruments

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 both the significant 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 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.

#### 23D. 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 16 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.

#### 23E. 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 19). The average credit period taken to settle trade payables is about 30 days (2021: 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.

**ST ANDREW'S MISSION HOSPITAL**

**23. Financial instruments: information on financial risks (cont'd)**

**23E. Liquidity risk – financial liabilities maturity analysis (cont'd)**

<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>2022</u>					
Gross lease liabilities	3,851	6,231	1,596	555	12,233
Trade and other payables	20,330	–	–	–	20,330
Other liabilities	1,581	–	–	–	1,581
Total	<u>25,762</u>	<u>6,231</u>	<u>1,596</u>	<u>555</u>	<u>34,144</u>
<u>2021</u>					
Gross lease liabilities	3,724	6,553	2,530	323	13,130
Trade and other payables	20,070	–	–	–	20,070
Other liabilities	2,289	–	–	–	2,289
Total	<u>26,083</u>	<u>6,553</u>	<u>2,530</u>	<u>323</u>	<u>35,489</u>

**23F. 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>2022 \$'000</u>	<u>2021 \$'000</u>
<u>Financial assets:</u>		
Fixed rates	61,659	61,129
Total at end of the year	<u>61,659</u>	<u>61,129</u>
<u>Financial liabilities:</u>		
Fixed rates	11,740	12,694
Total at end of the year	<u>11,740</u>	<u>12,694</u>

Sensitivity analysis: The effect on surplus of the Hospital is not significant.

**23G. Foreign currency risks**

The Hospital has insignificant exposure to foreign currency risk.

## ST ANDREW'S MISSION HOSPITAL

### 24. 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>2022</u> \$'000	<u>2021</u> \$'000
Commitments for construction of leasehold buildings	–	2,898
Commitments for construction of plant, fixtures and equipment	333	453
	<u>333</u>	<u>3,351</u>

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

For the current reporting year, new or revised financial reporting standards were issued by the Singapore Accounting Standards Council. Those applicable to the reporting entity are listed below. These applicable new or revised standards did not require any significant modification of the measurement methods or the presentation in the financial statements.

<u>FRS No.</u>	<u>Title</u>
FRS 16	Property, Plant and Equipment: Proceeds before Intended Use – Amendments to
FRS 109	Financial Instruments – Fees in the “10 per cent” test for derecognition of financial liabilities (Annual Improvement Project)
FRS 116	Covid-19 Related Rent Concessions - Amendment to (effective from 30 June 2022)
Various	Annual Improvements to FRSs 2018-2020 - Amendments to FRS 101 First-time Adoption of FRS; FRS 109 Financial Instruments; FRS 116 Leases; and FRS 41 Agriculture

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

For the future reporting years, certain new or revised financial reporting standards were issued by the Singapore Accounting Standards Council and these will only be effective for future reporting years. Those applicable to the reporting entity for future reporting years are listed below. The transfer to the applicable new or revised standards from the effective dates is not expected to result in any significant modification of the measurement methods or the presentation in the financial statements for the following 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 entity'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	Presentation of Financial Statements- amendment relating to Classification of Liabilities as Current or Non-current	1 Jan 2024
FRS 1	Disclosure of Accounting Policies - Amendments to FRS 1 and FRS Practice Statement 2 Making Materiality Judgements	1 Jan 2023
FRS 8	Definition of Accounting Estimates - Amendments to	1 Jan 2023
FRS 116	Lease Liability in a Sale and Leaseback (Amendments)	1 Jan 2024

## ST ANDREW'S MISSION HOSPITAL

### 27. Restatements of comparative figures

The financial statements of the Hospital for the reporting year ended 31 December 2021 have been restated to:

a) reclassify the following funds: (1) SAAC – SAAAS, (2) SAAS – SAAS School Funds and (3) SAMS – School funds, from General Funds. Separate disclosure and presentation of these funds would enhance accountability and use of these funds. Consequently, the General Funds of the Hospital will be restated; and

b) reflect the monies held on behalf of the Ministry of Health in Medifund Accounts.

The restatements are as follows:

		<u>As restated</u> \$	<u>As previously reported</u> \$	<u>Difference</u> \$
<u>2021 Statement of Financial Activities</u>				
General funds	a	8,217	10,484	(2,267)
Restricted funds	a	<u>1,728</u>	<u>(539)</u>	<u>2,267</u>
<u>31 December 2021 Statement of Financial Position</u>				
General funds	a	92,584	97,551	(4,967)
Restricted funds	a	28,144	23,177	4,967
Cash and cash equivalents	b	106,746	104,457	2,289
Other liabilities, current	b	(3,252)	–	(3,252)
Other deposits received	b	–	(776)	776
Tenants' deposits received	b	<u>–</u>	<u>(187)</u>	<u>187</u>
<u>2021 Statement of Cash flows</u>				
Net cash flows from operating activities		27,761	17,400	10,361
Net cash flows used in investing activities		(13,838)	(3,477)	(10,361)
Net cash flows used in financing activities		(5,342)	(3,822)	(1,520)
Net increase in cash and cash equivalents		<u>8,581</u>	<u>10,101</u>	<u>1,520</u>

## ST ANDREW'S MISSION HOSPITAL

### 27. Restatements of comparative figures (cont'd)

		As <u>restated</u> \$	As previously <u>reported</u> \$	<u>Difference</u> \$
<u>1 January 2021 Statement of Financial Position</u>				
General funds	a	84,367	87,067	(2,700)
Restricted funds	a	26,624	23,924	2,700
Cash and cash equivalents	b	97,039	94,356	2,683
Other liabilities	b	(3,974)	–	(3,974)
Other deposits received	b	–	(1,273)	1,273
Tenants' deposits received	b	–	(18)	18
<u>2020 Statement of Changes in Funds</u>				
General funds	a	84,367	87,067	(2,700)
SAAC – SAAAS	a	(7,592)	–	(7,592)
SAAC – SAAS School Funds	a	10,292	–	10,292

As is required by FRS 1, the statement of financial position at the end of the current reporting year and the beginning and end of the preceding reporting year is presented. However, related notes relating to the above balances only (that were restated in the statement of financial position) are presented. Apart from these disclosures, other balances and notes are not impacted by the restatements.

### 28. Comparative figures

The financial statements for the reporting year ended 31 December 2021 were audited by another independent auditor (other than RSM Chio Lim LLP) whose report dated 17 March 2022 expressed an unqualified opinion on those financial statements.



## MEDICAL SERVICES

### 1. ST. ANDREW'S COMMUNITY HOSPITAL AND ST. ANDREW'S MISSION HOSPITAL CLINIC

8 Simei Street 3  
Singapore 529895  
since 1992

### 2. ST. ANDREW'S MIGRANT WORKER MEDICAL CENTRE

27 Penjuru Walk  
#01-24 Penjuru Recreation Centre  
Singapore 608538  
since 2021

## SENIOR SERVICES

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

28 Dover Avenue  
Singapore 139791  
since 2022

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

Block 5 Beach Road  
#01-4919  
Singapore 190005  
since 2015

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

Our Tampines Hub  
1 Tampines Walk  
#04-33  
Singapore 528523  
since 2017

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

60 Buangkok View  
Singapore 534012  
since 2013

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

303 Henderson Road  
Singapore 108925  
since 2017

### 8. ST. ANDREW'S NURSING HOME (QUEENSTOWN) AND ST. ANDREW'S SENIOR CARE (QUEENSTOWN)

11 Jalan Penjara  
Singapore 149380  
since 2017

### 9. ST. JOHN'S – ST. MARGARET'S NURSING HOME

28 Dover Avenue  
Singapore 139791  
since 2021

## AUTISM SERVICES

### 10. ST. ANDREW'S AUTISM CENTRE

1 Elliot Road  
Singapore 458686  
since 2005

### 11. ST. ANDREW'S ADULT HOME (SENGKANG)

147 Compassvale Bow  
Singapore 544691  
since 2019

### 12. ST. ANDREW'S MISSION SCHOOL

11 Bukit Batok Street 25  
Singapore 658712  
since 2022



 8 Simei Street 3, Singapore 529895

 6586 1000

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