



LET
**YOUR
LIGHT
SHINE**

SENIOR

MEDICAL

AUTISM

LOVE • NEVER • FAILS

ANNUAL REPORT 2021



*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 SAMH Ordinance. Presently, SAMH is a Community Care Organisation and an approved Institution of a Public Character.

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 Homes, 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

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 Homes

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.

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

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

1 Corinthians 15:58

LOVE, LIGHT AND HOPE

2021 continued to bring forth challenges for us amidst the Coronavirus Disease 2019 (COVID-19) pandemic. With God's grace and empowerment, St. Andrew's Mission Hospital (SAMH) held fast to our mission of caring for those in need in our community.

Through our three pillars of services: **Medical, Senior, and Autism**, SAMH strove to bring **Love, Light and Hope** into the lives of our beneficiaries.

BE A LIGHT TO OUR PATIENTS AND THEIR FAMILIES

In 2021, SAMH celebrated its 108-year anniversary with all staff virtually, giving thanks to God for blessing staff who have remained steadfast in serving our beneficiaries faithfully.

Dr Angel Lee, St. Andrew's Community Hospital (SACH) Medical Director, was awarded a National Day Award (The Public Service Medal, 2021) for her contributions to palliative care nationally.



"This award is not so much a recognition of my work, but a recognition of the need to continue serving the community that I do this work for. I could not have done this without the mentorship from my bosses, the support from my colleagues, the encouragement from my patients and their families, the patience of my family and friends, and the inspiration of my faith."

Dr Shaun Gerald Nathan, Resident Physician, SACH
Photo courtesy of SingHealth

"I am honoured to receive the Super Hero Award. To me, I am just doing small, simple acts of love. It takes only a little effort to bring joy and love to our elderly. My hope is that when people learn of what I have done, they will be encouraged and inspired to contribute to the happiness of the elderly in their own special way."

Ms Chai Chew Moey, Senior Nurse Manager, SANH (Henderson)

Photo courtesy of SingHealth



198 colleagues from SAMH and its sister organisation, Singapore Anglican Community Services (SACS), received the Singapore Health Quality Service Award (SHQSA) 2021 Hero Award, while Dr Shaun Gerald Nathan, Resident Physician, SACH; and Ms Chai Chew Moey, Senior Nurse Manager, St. Andrew's Nursing Home (SANH) (Henderson), received the Super Hero Awards at the SHQSA 2021 virtual award ceremony on 29 March 2021. In addition, SACH also clinched two team awards. Organised by SingHealth Duke-NUS Academic Medical Centre since 2011, the SHQSA is a nationwide award to recognise and celebrate the exemplary efforts of healthcare professionals in improving patient experience.

Best Team (Special Mention) Award: COVID-19 Warriors



"Kudos to all the dedicated staff who demonstrated teamwork and enthusiasm in deploying the robots for interactive patient management! We are encouraged to continue evolving and incorporating modern technology into our healthcare practice."

Dr Ti Lian Lian, Senior Resident Physician, SACH

Best Team (MERIT) Award: Team Simei Campus



"We are honoured to receive this award. This would not be possible without the dedication of the SACH team members, as well as the Changi General Hospital team who fought the COVID-19 pandemic with us. We will continue working together to meet the needs of our patients. Glory be to God!"

Dr Prabakaran Sinnathurai, Principal Resident Physician, SACH

PRESIDENT'S ADDRESS

In addition, Ms Heng Chai Gek, Advanced Practice Nurse, SACH, and Mr Peter Low, Assistant Nurse Manager, SANH (Henderson), were also awarded the Ministry of Health Nurses' Merit Award (NMA) 2021 at the virtual award ceremony on 7 July 2021! 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.

"Being a nurse has enabled me to view my patients beyond their medical issues. In addition to using my nursing knowledge and skills to care for our patients, I have the privilege to listen to my patients' life stories and be part of their journey during their last lap of life."

"My most fulfilling experience as a palliative care nurse is when the care team bands together to help patients and their loved ones fulfil their last wishes."

**Ms Heng Chai Gek,
Advanced Practice Nurse, SACH**



"In my 10 years, one of the more unforgettable experiences was a nursing home resident who used impolite remarks to catch my attention. I remained calm and attended to him with sincerity and great patience. After a year, he changed his attitude towards me and became more receptive towards my care for him."

"This experience encouraged me to be resilient when handling residents with challenging behaviour with the hope that they would feel my genuine care for them."

**Mr Peter Low, Assistant Nurse Manager,
SANH (Henderson)**



SERVING MIGRANT WORKERS

The COVID-19 pandemic brought about new ways of delivering essential and accessible healthcare for all, including our migrant worker communities who have worked alongside Singaporeans, contributing to our country's development and growth.

For SAMH, the provision of migrant worker healthcare had been ongoing work. From 2012 till just before the start of the COVID-19 pandemic, SACH together with St Andrew's Cathedral Medical Fellowship and other volunteers, were operating a regular free mobile clinic service for migrant worker dormitories.



SAMWMC started operations with a small medical team at a temporary site at Penjurong Recreation Centre in western Singapore to provide medical care for migrant workers on 21 August 2021. In December 2021, the team started operating from the new medical centre.

When philanthropists first mooted the idea for a permanent medical centre dedicated to serving migrant workers and invited SAMH to collaborate, SAMH readily responded to this meaningful call. On 21 August 2021, St. Andrew's Migrant Worker Medical Centre (SAMWMC) started operations with a small medical team at a temporary site at Penjurong Recreation Centre in western Singapore to provide medical care for migrant workers.



On 29 November 2021, SAMH signed a MoU with partners which include SBF Foundation, the Estate of Khoo Teck Puat, the Estate of Ng Teng Fong and Ministry Of Manpower for a new donor-initiated initiative, MigrantWell Singapore, to support the migrant workforce.

On 29 November 2021, SAMH signed a Memorandum of Understanding (MoU) with partners which included Singapore Business Federation (SBF) Foundation, the Estate of Khoo Teck Puat, the Estate of Ng Teng Fong and Ministry Of Manpower for a new donor-initiated programme, MigrantWell Singapore, to support the migrant workforce. MigrantWell Singapore takes on a holistic approach to enhancing the health and well-being of migrant workers through supporting the operations of SAMWMC and the establishment of a welfare fund for migrant workers.

NURTURING STUDENTS FOR LIFE: LOVING AND TREASURING EACH CHILD

St. Andrew's Mission School (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.

PRESIDENT'S ADDRESS

Led by respected school leader and educator, SAMS Principal Mrs Wong Bin Eng, whose last posting was as Principal of St. Andrew's Junior School, SAMS is guided by its vision to be a light in society, enriching lives with love, hope and joy. With character development as the bedrock for education, SAMS strives to maximise its students' potential and develop their character to be active members of our society while nurturing them to be trustworthy role models, responsible thinkers and active contributors.



In 2020, SAMH was appointed by the Ministry of Education as the operator of the new national curriculum autism school. From January 2022, SAMS will be temporarily sited in Bukit Batok (at the former Yusof Ishak Secondary School) and will move to its permanent site in Clementi from 2027.

CARING FOR OUR AGEING POPULATION

St. John's - St. Margaret's Nursing Home (SJSJ NH), a community initiative of St. John's - St. Margaret's (SJSJ) Church operated in partnership with SAMH, received its first resident on 12 July 2021. SJSJ NH aims to serve 266 residents when it reaches full capacity. St. Andrew's Senior Care (SASC) (Dover), co-located with the Home, commenced operations in the first quarter of 2022.

The construction of SANH (Tampines North) is progressing steadily with the Temporary Occupation Permit (TOP) expected to be issued in the first quarter of 2023. SANH (Tampines North) will be able to house up to 277 residents. SASC (Tampines North), to be co-located within the nursing home, will serve up to 60 day care clients.

Slated to begin operations in 2024, SANH (Aljunied) will also provide long-term nursing and rehabilitation care to 342 residents.

Together with SANH (Taman Jurong) from its sister organisation, SACS, SANHs would serve the community with more than 2,000 beds by 2024.

In 2023, SASC (Bedok North) and SASC (Bedok South) aim to start providing maintenance and dementia day care, community rehabilitation, home care as well as active ageing services. SASC (Bedok North) and SASC (Bedok South) will serve up to 60 and 100 clients, respectively.



St. Andrew's Senior Care (Dover), co-located within the Home, commenced operations in the first quarter of 2022.

SJSJ NH is a community initiative of SJSJ Church, operated in partnership with SAMH. It is located within SJSJ Village, an intergenerational, multi-service complex, which includes preschool and church facilities.



Artist's impression by MKPL Architects Pte Ltd

Scheduled to open in 2023, SANH (Tampines North) will provide long-term residential, nursing and rehabilitation care for 277 residents whilst its co-located Senior Care Centre will serve up to 60 day care clients.*



Artist Impression by JGP Architecture (S) Pte Ltd

Slated to begin operations in 2024, SANH (Aljunied) will provide long-term nursing and rehabilitation care to 342 residents.*



Artist impression courtesy of Housing Development Board (HDB)

SASC (Bedok North) is an Active Ageing Care Hub in the Bedok Beacon Precinct. The Senior Care Centre at Level 1 will serve up to 60 clients daily. The Active Ageing Centre at Level 4 will provide Active Ageing services to up to 80 clients daily.



Artist impression courtesy of HDB

SASC (Bedok South) is an Active Ageing Care Hub in the Bedok South Horizon Precinct.

The Senior Care Centre will serve up to 100 clients daily. The Active Ageing Centre will provide Active Ageing services to up to 30 clients daily. Both are located at Level 2.

BE A LIGHT

We thank God for blessing us with dedicated staff and volunteers, individuals, corporations, business associations, philanthropic groups and foundations as well as parishes who partner our 1,254 staff in our work. Thank you for your hard work as well as generous contributions which helped to fund our 2021 operating expenses of \$138 million and for blessing us with your support, prayers, advice and financial assistance.

SAMH will continue to Serve with Love and Be a Light to our beneficiaries and families, and to one another!

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

* Timeline is subject to further review due to the impact of COVID-19.

REVIEW OF SERVICES

Let us not become weary in doing good, for at the proper time we will reap a harvest if we do not give up.

Galatians 6:9

We give thanks to God as He equips us with His love, grace and strength as we serve the needs of the community in 2021, which was filled with unprecedented challenges due to the Coronavirus Disease 2019 (COVID-19) pandemic.

On behalf of the board, I am pleased to provide an update on the services of St. Andrew's Mission Hospital (SAMH).

2021 STATISTICS

ST. ANDREW'S COMMUNITY HOSPITAL



2,765
Inpatient Admissions
(86% occupancy)

10,094
Outpatient Clinic Attendances

6,159
Home Care Service Visits

760
Home Medical Visits

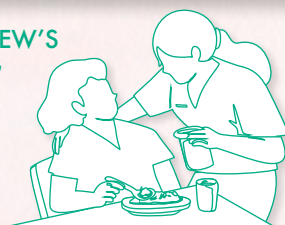
2,250
Home Nursing Visits

868
Home Therapy Visits

2,281
Home Palliative Care Visits

19,607
Day Rehabilitation Centre Attendances

ST. ANDREW'S NURSING HOMES



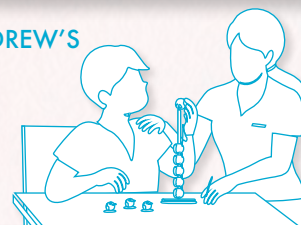
Buangkok
serving
299
residents
(99.7% occupancy)

Henderson
serving
250
residents
(99.2% occupancy)

Queenstown
serving
288
residents
(98.6% occupancy)

St. John's - St. Margaret's Nursing Home (started operations in July 2021, in the process of ramping up)
serving
157
residents
(83% occupancy)

ST. ANDREW'S AUTISM CENTRE



316
students
enrolled at St. Andrew's Autism School

67
clients
enrolled at Day Activity Centre (Siglap)

40
clients
enrolled at Day Activity Centre (Sengkang)

20
residents
served by St. Andrew's Adult Home (Sengkang)

ST. ANDREW'S SENIOR CARE



	Henderson	JOY Connect	Queenstown	Tampines Central
Seniors Served	85	158	186	150
Day Care Attendance	9,061	11,649	14,547	9,362
Day Rehabilitation Attendance	2,481	4,272	4,965	3,461

REVIEW OF SERVICES

ST. ANDREW'S COMMUNITY HOSPITAL (SACH)

St. Andrew's Community Hospital (SACH) provided inpatient rehabilitative, sub-acute and palliative care services through a monthly average of 252 beds across 10 wards. The average inpatient occupancy in 2021 for these beds was 86%.

MEETING THE NATION'S NEEDS FOR HEALTHCARE SERVICES

Since the start of the COVID-19 pandemic in 2020, SACH had been responding to national needs by transforming its services not only to safeguard the provision of regular inpatient, primary and community care, but also to develop new inpatient and primary care services that were COVID-19 directed. This had continued into 2021 and with greater intensity because of the Delta and Omicron variants of COVID-19. Safe Management Measures (SMM), heightened infection prevention, routine testing of staff and patients, and COVID-19 vaccination had combined to keep SACH safe and its operations going. Furthermore, our staff had to go beyond the call of duty to do this and all had to make sacrifices along the way.

SACH COVID-19 Wards

SACH partnered Changi General Hospital (CGH) to provide inpatient COVID-19 care. Two SACH sub-acute care wards at The Integrated Building (IB), a joint CGH-SACH facility, were converted to provide COVID-19 care. SACH Ward 66 decanted suitable COVID-19 patients from CGH for recovery and SACH Ward 65 provided higher-level Community Treatment Facility care for COVID-19 patients requiring treatment such as oxygen supplementation and intravenous antiviral / monoclonal antibody therapy.



Team members of the COVID-19 ward all ready to serve!

SAMH Clinic

Since February 2020, SAMH Clinic, situated within SACH, had been operating as a Public Health Preparedness Clinic to provide subsidised treatment to patients with acute respiratory illnesses during the pandemic. It also took on Swab-and-Send-Home Clinic functions in March 2020 and was the designated staff clinic for both SACH and CGH. Playing a critical role in COVID-19 surveillance in the Simei Campus, the Clinic provided vaccinations and COVID-19 swabbing services to both internal and external stakeholders when required.



SAMH Clinic played an important role in COVID-19 surveillance in the Simei Campus.

St. Andrew's Migrant Worker Medical Centre

On 21 August 2021, St. Andrew's Migrant Worker Medical Centre (SAMWMC) started operating at a temporary site in Penjuru Recreation Centre to provide medical services for migrant workers. On 17 December 2021, SAMWMC relocated to the purpose-built centre within the same premises. On 19 February 2022, the centre was officially opened by Dr Tan See Leng, Minister for Manpower and Second Minister for Trade and Industry.



Gift packs donated by SACS were appreciated by the migrant worker patients at SAMWMC.

Funded by philanthropy (i.e. the Estate of Khoo Teck Puat and the Estate of Ng Teng Fong) as well as supported by the Singapore Business Federation (SBF) Foundation, the centre provides primary, dental, rehabilitative and mental health care for migrant workers. In addition to x-ray and laboratory services that are available, the centre is pandemic-ready by having segregated areas for Acute Respiratory Infection (ARI) and non-ARI patients, single-pass ventilation with HEPA filtration, positive/negative pressured areas and isolation rooms. This 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.

SAMWMC also partners SAMH's sister organisation, Singapore Anglican Community Services (SACS), in the provision of mental health services and National University Health System (NUHS) in the provision of volunteer specialist services. St Andrew's Cathedral Healthcare Fellowship will be engaged in the provision of medical and lay volunteers.

ENHANCING PATIENT CARE

SACH aims to provide healthcare with broad-reaching impact, especially in the areas of rehabilitative and palliative care. With support from the Agency for Integrated Care (AIC) Tiered Provider Grant, SACH had been expanding and upskilling its workforce through scholarships and training grants. In addition, SACH had also improved its service delivery models for the past three years. Projects supported by the Tiered Provider Grant included:

- Business Process Re-engineering through LEAN methodologies
- Robotic Process Automation
- Telepresence robots in the COVID-19 wards

REVIEW OF SERVICES

INTEGRATING PATIENT CARE

Besides providing physiotherapy, occupational therapy, speech therapy and pharmacy services to the St. Andrew's Nursing Homes (SANHs), SACH also provided medical support to the SANHs. In addition to SANHs (Buangkok, Henderson, Queenstown), SACH also began to provide medical support to St. John's - St. Margaret's Nursing Home in 2021.

Over the course of 2021, the SACH medical team had also provided important COVID-19 related medical support to the SANHs and SACS centres whenever there were COVID-19 clusters occurring there.



During the COVID-19 pandemic, PHA partnered with SACH to conduct virtual befriending sessions for patients. The virtual befriending sessions brought much joy and comfort to patients.

Violet Programme

SACH launched the Violet Programme (ViP) in 2021. The programme, ViP@Home and ViP@Nursing Homes, aimed to allow people 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 for acutely ill patients.

Project Happy Apples

Project Happy Apples (PHA), which comprised medical students from Yong Loo Lin School of Medicine, National University of Singapore and SACH, bonded together to journey with palliative care patients and their loved ones through virtual befriending sessions for patients which brought them much joy and comfort.

AWARDS

Dr Shaun Gerald Nathan, was featured prominently in Straits Times on 30 March 2021 as a Singapore Health Quality Service Awards (SHQSA) 2021 Super Hero Award Recipient in recognition of his work with the nursing homes during the COVID-19 pandemic.

Ms Heng Chai Gek, Advanced Practice Nurse, SACH, was awarded the Nurses' Merit Award (NMA) 2021. Started in 1976, the NMA was presented by the Ministry of Health (MOH) to nurses who had displayed noteworthy and exceptional performance, participated in professional development, and contributed to raising the standard of the nursing profession.

Dr Angel Lee, SACH Medical Director, was awarded a National Day Award (The Public Service Medal, 2021) for her contributions to palliative care nationally.

155 colleagues received the SHQSA 2021 Hero Award, while Dr Shaun Gerald Nathan, Resident Physician, SACH, received the Super Hero Award at the SHQSA 2021 virtual award ceremony on 29 March 2021. In addition, SACH also clinched two team awards. Organised by SingHealth Duke-NUS Academic Medical Centre since 2011, the SHQSA was a nationwide award to recognise and celebrate the exemplary efforts of healthcare professionals in improving patient experience.

10 colleagues received the Community Care Manpower Development Awards (CCMDA). CCMDA is the commitment of the MOH and the AIC to increase capabilities in the Community Care Sector through opportunities for continuous upgrading and professional development of staff working in the sector. Dr Loh Yik Hin, Chief Executive Officer, SACH, was also one of two Singaporean recipients of a prestigious award offered by Harvard Singapore Foundation to pursue the Strategic Perspectives in Non-profit Management Programme by the Harvard Business School. This was a highly competitive programme offered to selected candidates from different countries. The programme was designed to equip leaders of non-profit organisations with strategic perspectives, practical frameworks and leadership skills to drive high performance across the organisations.

REVIEW OF SERVICES

ST. ANDREW'S SENIOR CARE (SASC)

St. Andrew's Senior Care (SASC) concluded the year with an average occupancy of 64% for the 275 day care places and 85.9% for the 75 day rehabilitation places, with a total clientele of 579 seniors across SASC (Henderson, JOY Connect, Queenstown and Tampines Central).

Throughout the year, the centres worked tirelessly with the AIC to arrange for mobile vaccination teams to provide COVID-19 vaccinations for the seniors attending services at the centres. In addition to daily reminders of the importance of hand hygiene and mask-wearing, the SASC team made conscious efforts to communicate the benefits of getting vaccinated to the seniors through conversations and educational programmes. The SASC team's efforts resulted in a high percentage of the SASC clientele completing their COVID-19 vaccination regime.

SASC also supported the SG United Skills (SGUS) programme as an industry partner and provided industry experience in eldercare for students under the programme. Due to the COVID-19 restrictions, Temasek Polytechnic students of the *SGUS Up-Skills in Optimal Ageing Practice* course did a virtual attachment. The students, through their lens, identified the needs of caregivers and suggested ideas on how SASC could also support them. Students under the *SGUS Programme for Care and Coordination (Community Eldercare)* conducted by the Tsao Foundation were also attached to SASC (JOY Connect and Tampines Central) where they learnt and experienced the daily operations of a senior care centre.



Guided by Pre-schoolers of PCF Sparkletots @Telok Blangah Blk 44 (CC), seniors at SASC (Henderson) programmed the Bee-Bots.

To facilitate face-to-face interactions during COVID-19, virtual volunteering became the main mode of connecting with regular and new volunteers. Pre-schoolers from PCF Sparkletots @ Telok Blangah Blk 44 (CC) engaged seniors of SASC (Henderson) through technology and play using the Bee-Bot Together gadget. Conducted online, the young children energised the seniors with their enthusiastic demonstration. The bee-like educational robots created a shared learning experience which paved the way for intergenerational friendships. When the Phase Two Heightened Alert had the seniors home-bound again, SASC (Queenstown) revived the online STAY-HOME programme through Project

Apricot by a group of students from Hwa Chong Institution and a student intern from National Technological University. Through games, virtual tours and song performances, they brought cheer to seniors, both at home and in the centre, across the SASC and Anglican Senior Centre (ASC) (Hillview), a service of SACS.

As a Learning Organisation and a Provider of Choice, SASC focused on enhancing staff awareness and skills in the area of mental health and dementia. The management staff of SASC, and case workers of Community Case Management Services attended a two-day workshop on Suicide Intervention Skills conducted by the Samaritans of Singapore. The staff of SASC (Queenstown) also completed their workplace training by Dementia Singapore on "Conducting Person-Centred Group Activities" and started to put their learning to practice by conducting SPARCLE sessions, an in-house group activity programme designed especially for seniors with dementia. Key staff of SASC (Henderson) previously trained by the Dementia Consultancy Project to conduct the "Foundations of Person-Centred Dementia Care" Course, also conducted their first training course for a total of 12 new staff across SASC and ASC (Hillview). The training course lasted three months. Plans to integrate these courses as part of the staff training curriculum were underway.

Rounding off the year, the SACH Community Therapy Services team led the staff of SASC and ASC (Hillview) to host the Inaugural Footwear Festival with the aim of improving the seniors' knowledge of appropriate footwear. Through a week of educational talks, games and fun activities, the seniors learnt about types of footwear that were suitable for the health of their feet and at the same time safe and appropriate to be worn for various occasions. Clients were also invited to participate in the "Best Foot Forward" competition in which they showed off (through photographs) their footwear used during rehabilitation sessions, in order to win attractive prizes.



Seniors at SASC (Queenstown) solved puzzles which aimed to educate them on safe footwear.



The Inaugural Footwear Festival Poster served as a visual reminder and encouraged the seniors to wear appropriate footwear.

The many challenges brought about by COVID-19 were met head-on by the SASC staff who innovated and united together to meet the needs of the clients and their families.

REVIEW OF SERVICES

ST. ANDREW'S NURSING HOMES (SANHs)

Whilst the COVID-19 pandemic persisted and evolved in 2021, St. Andrew's Nursing Homes (SANHs) adapted and persevered in overcoming all obstacles to uphold its mission to serve the elderly.

SANH (Tampines North) and SANH (Aljunied) were expected to commence operations in 2023 and 2024 respectively. Together with SANH (Taman Jurong) from its sister organisation, SACS, SANHs would serve the community with more than 2,000 beds by 2024.



SANH (Tampines North) and SANH (Aljunied) were expected to commence operations in 2023 and 2024 respectively.

NEW INITIATIVES AND COLLABORATIONS

Funded by the Community Silver Trust, SANH (Buangkok) initiated its five-year vocational programme, "THE NEW ME" and saw its target exceeded by 29% after two years of training residents to find fulfilment and purpose in work.

SANH (Buangkok) was awarded the Community in Bloom Awards 2021 (Gold) and Outstanding Ornamental Garden Achievement Ribbon. Its therapeutic garden, with reminiscence and five sensory zones, adjacent to the wards, enhanced the psychosocial well-being of its residents who could enjoy more than 70 species of plants through gardening and leisure activities.



SANH (Buangkok) residents harvested lettuce in its therapeutic garden.

Alongside St. John's - St. Margaret's Nursing Home (SJSM NH), SANH (Buangkok) embarked on a three-year Clinical Quality Improvement Project with the AIC to reduce the incidence of pneumonia infections.

SJSM NH collaborated with Singapore Polytechnic to design and develop prototypes of adaptors for cups and spoons using the school's 3D printing laboratory. The final design of the assistive devices would be produced to enable residents with dexterity issues to gain independence.



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Into its second phase with the AIC on the Lean Nursing Home Workgroup to improve key business processes by incorporating technology, SANH (Queenstown) began its feasibility study on the use of Autonomous Mobile Robots for transportation purposes such as laundry delivery.

SACH extended its ViP to SANH (Henderson and Queenstown). The ViP provided proactive person-centric End-of-Life care to the residents through staff training as well as enhanced residents' wellness and welfare. During the COVID-19 pandemic, special care arrangements were made for the families to stay in touch with their loved ones as well as support the final wishes of the residents.

REVIEW OF SERVICES

SANH was granted funding for a three-year Wellness Support Programme by the AIC to improve the frequency, quality and variety of recreational activities for residents. Of particular interest and benefits to residents were activities related to nature and music. At SANH (Henderson), “Kopi by the Garden” helped residents with higher psychosocial and emotional needs. With a cup of “kopi” and a nostalgic snack amidst a relaxing ambience, the residents were more sociable and felt less discomfort.



Lanterns created by residents of SANHs (Buangkok, Henderson, Queenstown) were showcased during the Mid-Autumn Festival at Gardens by the Bay from 15 September to 3 October 2021.

SANH (Henderson) also engaged the residents in music therapy and appreciation, with the objectives of promoting wellness, managing stress, alleviating pain, expressing feelings and enhancing memory.

With training as a priority for the continuous upgrading of staff skills and improvement in service delivery, SANH (Henderson, Queenstown, Buangkok) were renewed as Approved Training Centres by the Institute of Technical Education (ITE). SANH (Henderson) also collaborated with Dementia Singapore to conduct dementia training.

NOTABLE ACHIEVEMENTS

SANH (Buangkok)

- 🏆 Community in Bloom Awards 2021: Gold Award and Outstanding Ornamental Garden Achievement Ribbon
- 🏆 Singapore Health Quality Service Awards (SHQSA) 2021: 1 Hero award

SANH (Queenstown)

- 🏆 Community in Bloom Awards 2021: Silver Award
- 🏆 SHQSA 2021: 2 Hero awards

SANH (Henderson)

- 🏆 SHQSA 2021: 1 Super Hero award and 15 Healthcare Hero awards
- 🏆 MOH Nurses' Merit Award 2021: 1

STAFF TRAINING

SANH (Buangkok)

- 🏆 ITE Skills Certificate in Healthcare (Dementia Care)
- 🏆 Certificate of Wound Care (Intermediate)
- 🏆 Basic Certificate in Supervision for the Social Services
- 🏆 14th Wound Conference – Skin vs Wound, Friend or Foe?
- 🏆 2021 Inaugural Asia Continence Nursing Congress

SANH (Henderson)

- 🏆 Community Care Nursing Leadership Programme
- 🏆 ITE Skills Certificate in Healthcare (Home Care)
- 🏆 ITE Train-the-Trainer
- 🏆 Workforce Skills Qualifications (WSQ) Certificate in Healthcare (Therapy Services)
- 🏆 WSQ Advanced Certificate in Learning and Performance

SANH (Queenstown)

- 🏆 Certificate in Basic Palliative Care for Staff Nurses
- 🏆 ITE Skills Certificate in Healthcare (Home Care)

SJSM NH

- 🏆 AIC Advanced Care Planning

UNITED #BETHELIGHT

SANHs worked closely together with SACH in an environment of trust and mutual support, deploying manpower and supplies as well as sharing expertise and experiences to manage the COVID-19 situation in the nursing homes.

COMMUNITY SUPPORT

We would like to thank our anchor parish churches for their continued support, and other regular and new community partners who organised easy-to-implement festive activities and blessed us with care packs, gifts as well as other thoughtful and purposeful gestures.

REVIEW OF SERVICES

ST. ANDREW'S AUTISM CENTRE (SAAC)

2021 saw St. Andrew's Autism Centre (SAAC) continuing to navigate challenges posed by COVID-19, while offering quality education, training and care to enrich the lives of persons with moderate-to-severe autism.

SAAC would like to thank individuals, foundations and corporate donors for the increased financial support. Despite COVID-19 interruptions, volunteers and strategic partners continued to contribute significantly to our three services. Their strong support as well as strategic collaborations, and the hard work of our staff at SAAC, had enabled us to improve the dignity of life for our beneficiaries.



Photo was taken prior to COVID-19.

SAAC SpotLIGHT winner, Day Activity Centre Coach Ng Kee Jong felt empowered to continue to do his best for his clients and fellow colleagues, and was honoured and humbled to be one of the five winners of the SAAC inaugural SpotLIGHT awards. To him, "he felt that working with persons on the autism spectrum required a high level of support and teamwork among staff."

Continuing from efforts in 2020, SAMH's core values of Love, Integrity, Growth, Honour and Teamwork (L.I.G.H.T), were unpacked into 10 value statements to guide SAAC staff in their daily work. To honour and recognise staff who exemplify the values, SAAC launched SpotLIGHT Awards, with five staff selected as inaugural award recipients.



SAAS Teacher Kerrilyn Ng, who also won the SAAC inaugural SpotLIGHT award, could not believe that she was a recipient, and shared that "without love as the fundamental and the motivation, our days and work would seem tougher."

SAAC also embarked on an important capability-building effort to equip staff to optimally engage students, clients and residents with needs in behavioural regulation. ASPECT Australia was engaged to deliver in-depth training and consultancy in the implementation of Positive Behaviour Support (PBS) to a core group of staff in 2021. A multi-year effort, SAAC would review the Multi-Tier System of Support (MTSS) throughout its three services, in concert with the implementation and scale-up of PBS.



SAAC SpotLIGHT winner, Senior Teacher Aide, Ong Yen Ling, felt that the core value that she identifies the best with was love. To her, "everything has to start with love first, and with this, the other core values would set in."

KEY ST. ANDREW'S AUTISM SCHOOL (SAAS) HIGHLIGHTS

- About 88% of senior students aged 13 to 18 years old and 100% of SAAS educators had been fully vaccinated against COVID-19.
- The school embarked on aligning the Daily Living Skills (DLS) and Visual Arts (VA) content domains with desired core competencies and learning objectives for students in 2021, in line with the Ministry of Education's (MOE) new syllabuses for these learning domains.
- The school-wide pro-social behaviours programme, which focused on the theme, "I am Responsible" in 2021 continued to show students' overall mastery over taught behaviours, with an average of 80-100% of students exhibiting the selected taught behaviours.
- Ms Diana Chin retired from her role as Principal of the school on 14 December 2021 after 11 years of leading SAAS. Ms Veronica Ho, previously Senior Inspector with MOE's Special Education Branch, officially succeeded her on 15 December 2021.

REVIEW OF SERVICES

UPDATE ON ST. ANDREW'S ADULT AUTISM SERVICES (SAAAS)

KEY DAY ACTIVITY CENTRE (DAC) HIGHLIGHTS

- Both DACs engaged with strategic partners to develop programmes to provide the dignity of work for clients. DAC (Siglap), BlueAcres and J&W Pte Ltd firmed up their collaboration to scale the horticulture programme into a small farm to provide clients with meaningful engagement opportunities. Moving forward, a large number of clients would be involved in different vegetable farming processes, from seeding to transplanting to harvesting. DAC (Sengkang) established a collaboration with a commercial laundry, Flash Laundry, to provide twice-weekly onsite training for three selected clients. Both DACs continued to explore possible strategic partnerships to provide vocational opportunities for more clients.
- About 97% of DAC clients and 100% of DAC staff had been fully vaccinated against COVID-19.
- Coaches continued to work daily with clients to build skills in Adaptive Daily Living (ADL), Community Living Skills (CLS) and Emotional and Behavioural Management (EBM), in addition to building vocational and pre-vocational skills. About 61.7%, 73.8%, and 58.9% of DAC clients had shown improvements in their ADL, CLS and EMB skills respectively.

KEY ST. ANDREW'S ADULT HOME (SAAH) (SENGKANG) HIGHLIGHTS

- Despite enhanced COVID-19 precautionary measures, with periodic suspension of community-based activities, caregivers' visitation, home leave and onsite volunteering, residents continued to be engaged in various meaningful activities such as meal preparations, basketball, soccer, and virtual activities like Zumba and art and craft.
- About 90% of residents and 100% of SAAH (Sengkang) staff had been fully vaccinated against COVID-19.
- On building capacity, care staff were trained in ADL skills by the occupational therapists and the use of fidelity checklists by the psychologists to guide staff's efforts in promoting positive behaviours.
- About 71% of residents had transitioned to communal living with a reduction in behavioural issues through ongoing support by the SAAH (Sengkang) team.

GROWING HIS MINISTRY OF LOVE

Trusting and obeying God, SAMH had been fulfilling God's given vision and mission to serve the underserved and the disadvantaged in a world with evolving needs. SAMH would continue to seek His leading as we grow His Ministry of Love to meet the growing needs of the community.

*Trust in the Lord with all your heart and lean not on your own understanding;
in all your ways submit to Him, and He will make your paths straight.*

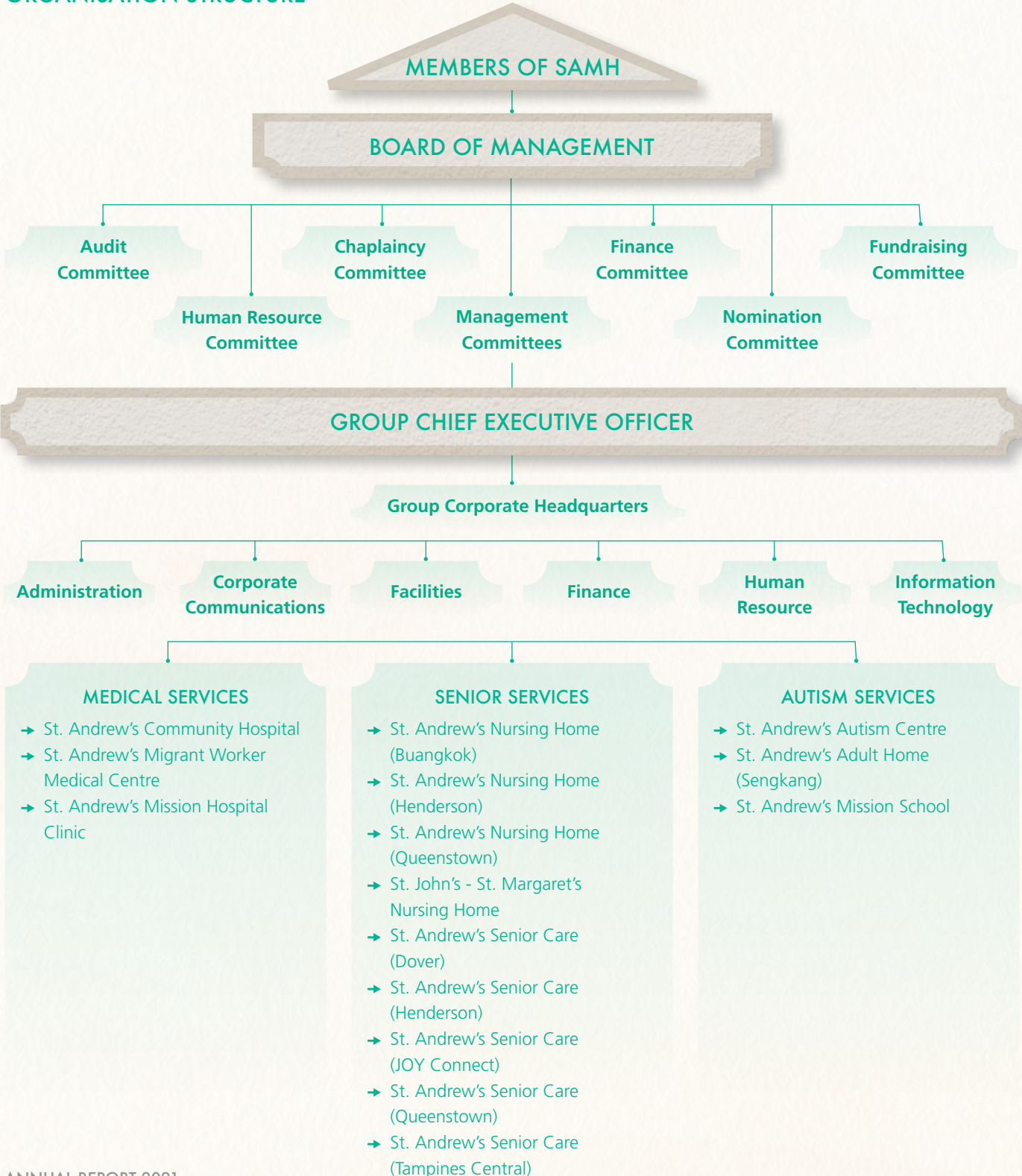
Proverbs 3:5-6

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.

ORGANISATION STRUCTURE



BOARD OF MANAGEMENT



HONORARY PRESIDENT
The Right Reverend
Dr Titus Chung Kham Boon
 (Bishop)
 PhD (Philosophy)
 (Appointed since 2020)



HONORARY VICE PRESIDENT
Mr Andrew Goh Kia Teck
 (Non-Executive Director)
 BEcon
 (Appointed since 2008)



HONORARY VICE PRESIDENT (ALTERNATE)
 (from 25 November 2021)
Mr Choy Siew Kai
 (US public listed company board member)
 BSc (and Fellow)
 (Appointed since 2020)



HONORARY TREASURER
Mr Joseph Liew Yoke Pheng
 (Chairman and CEO)
 FCCA, FSCA, CISA, CFE,
 BCom (Acc)
 (Appointed as board member since 2019,
 treasurer since 2020)



NOMINATED MEMBER
 USPG
Reverend Canon
Huang Ao You
 MTh, MDiv, BBA
 (Appointed since 2017)



NOMINATED MEMBER
 USPG
Dr Cheng Yew Kuang
 MBBS (S'pore), MRCP (UK),
 FAMS (Rheumatology),
 FACR (USA),
 FAAAAI (USA)
 (Appointed since 2021)



NOMINATED MEMBER
 SWMDA
Deaconess
Bessie Lee Geok Kim
 Diploma in Education,
 Diploma in Ministry
 (Appointed since 2021)



NOMINATED MEMBER
 SWMDA
Reverend
Luke Ting
 MTh, MDiv, BBuilding
 (Appointed since 2021)



ST. ANDREW'S CATHEDRAL PAROCHIAL CHURCH COUNCIL
Mr Robin Tan Tiong Bin
 BSc (USA), MBA (USA)
 (Appointed since 2011)



ST. ANDREW'S CATHEDRAL PAROCHIAL CHURCH COUNCIL
Dr Benjamin Tai Chih Urn
 PhD
 (Appointed since 2018)



METHODIST CHURCH
Dr Gong Ing San
 MBBS, FRCS, FAMS
 (Appointed since 2002)



PRESBYTERIAN CHURCH
Reverend
David Lim Chee Kwang
 Master Degree
 (Appointed since 2021)

BOARD OF MANAGEMENT



PROFESSIONAL REPRESENTATIVE AND ELECTED MEMBER

Dr Alfred Loh Wee Tiong

MBBS (S'pore), FCGP (S'pore), FRCGP (UK)
(Appointed since 2005)



PROFESSIONAL REPRESENTATIVE AND ELECTED MEMBER

Prof Tay Boon Keng

MBBS (S'pore), FRCS (Orth), FACS.
(Appointed since 2002)



ELECTED MEMBER

Mr Chan Wing Hong

BSc (Econ)
(Appointed since 2009)



ELECTED MEMBER

Mr Larry Choi Shing Kwok

MPA, MEng, BEng,
(Appointed since 2020)



ELECTED MEMBER

Mr Lee Cheow Seng

BAcc
(Appointed since 2019)



ELECTED MEMBER

Mr Lee Chew Chiat

BEng (Hons)
(Appointed as board member since 2015; treasurer from 2016 to 2020)



ELECTED MEMBER

Prof John Lim Chien Wei

MBBS (S'pore), MSc (PH), FAMS, MPM (Harvard)
(Appointed from 2002 to 2012; re-appointed in 2015)



ELECTED MEMBER

Dr Ong Yong Wan

MBBS (S'pore), FAMS, FRCP (Edin)
(Appointed since 2000)



ELECTED MEMBER

Ms Arasi Santhana

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



ELECTED MEMBER

Mr Tan Kian Woo

BAcc (Hons), FCA (S'pore)
(Appointed as board member since 2012; treasurer from 2012 to 2016)



ELECTED MEMBER

Mr Tan Soo Kiang

LLB (Hons)
(Appointed since 2004)



HONORARY SECRETARY

Dr Arthur Chern Su Chung

MBBS (S'pore), BTh (Hons) (Greenwich), MPH (Yale), MPA (Harvard), FAMS
(Non-Board Member, Salaried Officer)
(Appointed since 2012)

No Board members are remunerated for their Board services in the financial year. The Group Chief Executive Officer is appointed as the Honorary Secretary but does not vote at the board meetings.

BOARD OF MANAGEMENT

BOARD MEETINGS AND ATTENDANCE

The Board and Committees were appointed on 29 April 2021 for a one-year term. The following sets out the individual Board member's attendance at the meetings during the term period of 29 April 2021 to 17 March 2022.

Nine of the 25 members have served on the Board for more than 10 consecutive years. The Board of Directors 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.

No.	Name	Designation in Board	Meeting Attendance	Year Appointed
1	The Right Reverend Dr Titus Chung Khiam Boon	Honorary President	4/4	2020
2	Mr Andrew Goh Kia Teck	Honorary Vice President	4/4	2008
3	Mr Choy Siew Kai	Honorary Vice President (Alternate)	4/4	2020
4	Mr Joseph Liew Yoke Pheng	Honorary Treasurer	4/4	2019
5	Reverend Canon Huang Ao You	Member	4/4	2017
6	Dr Cheng Yew Kuang	Member	4/4	2021
7	Deaconess Bessie Lee Geok Kim	Member	4/4	2021
8	Reverend Luke Ting	Member	3/4	2021
9	Mr Robin Tan Tiong Bin	Member	4/4	2011
10	Dr Benjamin Tai Chih Urn	Member	4/4	2018
11	Dr Gong Ing San	Member	3/4	2002
12	Reverend David Lim Chee Kwang	Member	3/4	2021
13	Dr Alfred Loh Wee Tiong	Member	3/4	2005
14	Prof Tay Boon Keng	Member	2/4	2002
15	Mr Chan Wing Hong	Member	3/4	2009
16	Mr Larry Choi Shing Kwok	Member	4/4	2020
17	Mr Lee Cheow Seng	Member	4/4	2019
18	Mr Lee Chew Chiat	Member	4/4	2015
19	Prof John Lim Chien Wei	Member	4/4	2015
20	Dr Ong Yong Wan	Member	0/4	2000
21	Ms Arasi Santhana	Member	4/4	2008
22	Mr Tan Kian Woo	Member	4/4	2012
23	Mr Tan Soo Kiang	Member	4/4	2004
24	Dr Arthur Chern Su Chung	Honorary Secretary	4/4	–

MANAGEMENT COMMITTEES

ST. ANDREW'S AUTISM CENTRE

Chairman

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

Mr Patrick Yeo Bor Gee

BA (Hons)

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 Diana Chin Siong Yoon

MA (Instructional Design & Technology),

BA (Hons)

(till 14 December 2021)

Ms Veronica Ho

Masters in Education

(from 15 December 2021)

Members

Mr Bernard Chew

Masters of Edu

(Curriculum and Instructional Leadership)

Ms Lisa Choy

(from 15 December 2021)

Ms Fan Yuen Chi Edwina

Bachelor

Ms Veronica Ho

Masters in Education

(till 15 December 2021)

Mdm Daphne Leong Beng Yuet

Mdm Tay Li Ling

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)

Members

Dr Tay Lai Cheng

Doctorate

Venerable Wong Tak Meng

M Div

EX-OFFICIO

Secretary

Mrs Wong Bin Eng

Masters in Educational Management (NTU)

Dr Arthur Chern Su Chung

MBBS (S'pore), BTh (Hons) (Greenwich),

MPH (Yale), MPA (Harvard), FAMS

MANAGEMENT COMMITTEES

ST. ANDREW'S COMMUNITY HOSPITAL

Chairman

Dr Alfred Loh Wee Tiong

MBBS (S'pore), FCGP (S'pore), FRCGP (UK)

Co-Chairman

Prof Tay Boon Keng

MBBS (S'pore), FRCS (Orth), FACS

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

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 Ong Yong Wan

MBBS (S'pore), FAMS, FRCP (Edin)

Dr Sin Gwen Li

MBBS (S'pore), MMed (Psych)

Assoc Prof Tan Kian Hian

MBBS (S'pore), FANZCA, FPPMANZCA

Mr Tan Kian Woo

BAcc (Hons), FCA (S'pore)

Reverend Canon Dr Louis Tay

BDS (S'pore), DipTh (DTC),
BDHons (London)

Adj A/Prof Tay San San

MMed (Internal Med, NUS), MRCP (UK)

Reverend Daniel Tong Wee Hwa

MA, MTh (S'pore)

ST. ANDREW'S NURSING HOMES

Chairman

Mr Choy Siew Kai

B Sc (and 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, MEng, BEng

Members

Dr Chan Lai Gwen

MRCP (UK), MRCPsych (UK)

Mr Koh Kok Liang John

B Economics (Stanford)

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)

Ms Lim Yin Mei, Sue-Anne

LLB

Reverend Dino V Thangamany

MDiv, Adv Dip Eng

Mr Wong Kin Nyen

BEng Civil (Hons)

OTHER COMMITTEES

SAMH AUDIT COMMITTEE

Chairman

Mr Andrew Goh Kia Teck

BEcon

Members

Mr Chan Wing Hong

BSc (Econ)

Mr John Cheong Puk Fai

MSc

Ms Phyllis Law Auket

MBA

Mr Lee Chew Chiat

BEng (Hons)

Mr Tan Kian Woo

BAcc (Hons), FCA (S'pore)

SAMH CHAPLAINCY COMMITTEE

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 (and Fellow)

Assoc Prof Steven Lim Hoon Chin

MBBS, MRCS (A&E) (Edin), FAMS, FCDMS

SAMH FINANCE COMMITTEE

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 Cheow Seng

BAcc

Mr Lim Yuan En

BA (Hons), MBA

SAMH HUMAN RESOURCE COMMITTEE

Chairman

Dr Ong Yong Wan

MBBS (S'pore), FAMS, FRCP (Edin)

Members

Dr Cheng Yew Kuang

MBBS (S'pore), MRCP (UK),
FAMS (Rheumatology),
FACR (USA),
FAAAAI (USA)

Ms Lilian Chew

BSc (Econ), Dip (Mgt), Dip (Mech Eng)

Mr Raymond Choo Choon Sheng

LLB, LLM, BDiv

Mr Lau Wan Keong

BA (Hons)

Dr Benjamin Tai Chi Urn

PhD

Mrs Audrey Teo Lai Han

MSocSc (Professional Counselling)

SAMH NOMINATION COMMITTEE

Chairman

**The Right Reverend
Dr Titus Chung Khiam Boon**

(Bishop)

PhD (Philosophy)

Members

Mr Andrew Goh Kia Teck

BEcon

Mr Keith Chua Tiang Choon

BBA

The Late Adjunct Prof Richard Magnus

LLB (Hons) and LLM

Adjunct Prof Magnus passed away on 14 March 2022. We remember the late Adjunct Prof Magnus for his many contributions to SAMH and the social service sector, and his passion for helping the disadvantaged.

SAMH FUNDRAISING COMMITTEE

Co-Chairmen

Mr Andrew Goh Kia Teck

BEcon

Mr Keith Chua

BBA

Members

Ms Wong Kok Yee

FCCA

Mr Charlie Chan Wai Kheong

MBA

SAMH 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 **Dr Arthur Chern Su Chung**

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

Chief Operating Officer **Dr Loh Yik Hin**

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

Director, Group Facilities **Mr Peter Tan**

BBAdmin, MHSc (Mgt)

Director, Group Information Technology **Ms Teo Sok Yeong**

BSc (Computer and Information Sciences), NUS CITPM (Associate)

Director, Group Human Resource **Mrs Yuen-Chiew Yew Mee**

SRN, SCM, ICC, DTDM, MEd

Head, Group Finance **Ms Angie Tang**

BAccountancy, NUS, ISCA (Chartered Accountant)

Head, Group Corporate Communications **Mr Er Ker Jia**

BA, NUS

Head, Group Administration **Ms Foo Li Boey**

BSc Econ (Honours), NUS

ST. ANDREW'S COMMUNITY HOSPITAL

Chief Executive Officer **Dr Loh Yik Hin**

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

Medical Director **Dr Angel Lee**

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

Chief Operating Officer **Ms Tan Lay Kheng**

BSc (Pharmacy), MHSc (Gerontology), DipTM

Director, Nursing Services **Ms Alison Sim**

SRN, BHSc (Nursing)

Director, Administration and Human Resources **Mrs Yuen-Chiew Yew Mee**

SRN, SCM, ICC, DTDM, MEd

ST. ANDREW'S MISSION HOSPITAL CLINIC

Head, Outpatient Medical Services **Dr Angel Lee**

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

ST. ANDREW'S MIGRANT WORKER MEDICAL CENTRE

Head, Migrant Workers' Health Services **Dr Pang Ningyi**

MBBS, MRCEM, MMed (Emerg)

ST. ANDREW'S SENIOR CARE

Director **Mrs Mina Lim**

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

ST. ANDREW'S SENIOR CARE (DOVER)

Centre Manager **Ms Lau Yu Cheng**

BSc (Psychology), MSc (Social Work)

ST. ANDREW'S SENIOR CARE (HENDERSON)

Centre Manager **Ms Julie Ong**

BAppSc (Physio), Dip (Physio), BAcc

MANAGEMENT EXECUTIVES

ST. ANDREW'S SENIOR CARE (JOY CONNECT)

Centre Manager

Ms Kow Wing Yee

SCN, PGDip (HRM)

ST. ANDREW'S SENIOR CARE (QUEENSTOWN)

Centre Manager

Mr Marcus Ng Sung Yang

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

ST. ANDREW'S SENIOR CARE (TAMPINES CENTRAL)

Centre Manager

Ms Pang Li Chin

BHealthS, Dip (Physio), MSc (NeuroPhysio)

ST. ANDREW'S NURSING HOMES

ST. ANDREW'S NURSING HOME CLUSTER

Chief Executive Officer

Mr Chan Wah Tiong

ISCA (Chartered Accountant),

Grad Dip in Social Work

ST. ANDREW'S NURSING HOME (BUANGKOK)

Executive Director

Ms Cynthia Wong

BSc (Estate Management) (Hons.)

ST. ANDREW'S NURSING HOME (HENDERSON)

Executive Director

Mr John Chan

RN, BN (Monash)

ST. ANDREW'S NURSING HOME (QUEENSTOWN)

Executive Director

Mr Chan Wah Tiong

ISCA (Chartered Accountant),

Grad Dip in Social Work

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

Executive Director

(till 13 December 2021)

Ms Winnie Chan

BAcc (Hons), MBusiness (RMIT), MHSc (Gerontology),

ISCA (Chartered Accountant)

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

Acting Executive Director

(from 14 December 2021)

Mr Chan Wah Tiong

ISCA (Chartered Accountant),

Grad Dip in Social Work

ST. ANDREW'S NURSING HOME

Deputy Director

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

Mr Bernard Chew

MEd, Vanderbilt University

BA (Hons), National University of Singapore

PGDE (Sec), National Institute of Education

Principal, St. Andrew's Autism School,
till 14 December 2021

Ms Diana Chin

MA (Instructional Design & Technology), BA (Hons)

Principal, St. Andrew's Autism School,
from 15 December 2021

Ms Veronica Ho

MEd, NIUE/NTU

BA, NIE/NTU

Director, Residential Services and
Research, St. Andrew's Adult Home
(Sengkang)

Mr Moses Lee

BSocSci (Hons) (S'pore),

MA (Applied Psychology) (S'pore)

ST. ANDREW'S MISSION SCHOOL

Principal

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) issued by the Charity Council. Our Governance Evaluation Checklist is published at the Charity Portal www.charities.gov.sg.

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 interest, 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 7.3 and 7.1 in 2020 and 2021 respectively. For 2022, the projected reserves ratio is 6.0.

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
Above \$500,000	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

A

ACE Seniors Pte Ltd
Agarwal, Aryan
Agilent Technologies
Ajis, Juliana
Alexandra Primary School
Allscripts Healthcare IT (Singapore) Pte Ltd
Amarshetti Shilpa
Amitej Priyadarshi
Ang Chew Kim
Ang Chin Moh Foundation
Ang Lee Lin, Maggie
Ang, Ronald
Ang Ser Khee, Kathleen
Ang Suan Lian
Ang Xinyi, Charmayne
Anglican High School
Anglo-Chinese School (Independent)
Arc Floor Design Pte Ltd
Aw Leah

B

Bal, Nrithya
Bal Shibraa
Banu, Sheila
Bethesda (Bedok-Tampines) Church
Boon Sin Foon, Betty

C

C S Tay Foods Pte Ltd
Cappella Martialis
Chan, Bethel
Chan Chwee Fong
Chan, Jason
Chan Mei Yoong, Leticia
Chan Miew Leng
Chan P Y, Dorothy
Chan U-Meng, Colin
Chan Yong Hee
Chang Chen-Wen

Chang Choon Kiat
Chang Kai Chin
Chapel of Christ The Redeemer
Cheah, Alyssa
Chee, Bernice
Chee Fook Seng
Chen, Eileen
Chen Yong Kai
Chen Zhen Zi
Cheng Fan
Cheng Weisheng, Derek
Cheo, Ashley
Cheo Song Tao, Timothy
Cheong Kheng Beng, Derek
Cheong Lay Yong
Cheong Moon Weng, Johnson
Cheong Oi Keng
Cheung Mi Mi
Chew, James
Chew, Yvonne
Chew Zhisheng, Daniel
Chia, Daphne
Chia Geok Choo, Suzie
Chia Min-Yu, Keith
Chia Siew Chye
Chia, Terry
Chia Yaw Loon
Chiang Seow Ying, Linda
Chien, Fanny
Chiew Sar Ing
Children's Cove Preschool Pte Ltd
Chin Hsiao Yun
Chin Mee Kee
Chin Mei Har
Chin Soo Ling, Priscilla
Chin, Wilbert Johann
Chin Ying Duan
Ching, Adeline
Cho, Alex
Choi Ming Heng, Andy
Chong, Beatrice

Chong Ching Ching
Chong Yen Hwei, Faith
Chong Yeong Chin, Raymond
Choo Hong Kiang, Karen
Choo Kee Lim
Choo Ngan Tai, Mary
Choong Ju Liang
Chow Kok Eng
Chow, Stanley
Christiani @ H Christiani
Chua Chin Yang, Royston
Chua Gek Choo, Agnes
Chua Kim Moi, Maggie
Chua, Kris
Chua, Penne
Chua Qin, Nikki
Chua Su Er
Chua Wei Jie, Bryan
Chua Yang
Chua Yi, Ethan
Chua Yong Yeow, Christopher
Chung May Ching, Rosie
Church of St Teresa
Church of the Good Shepherd
Connie Christijanti Halim
Cooper, Irene

D

Daniel Julio III Padilla De La Paz
Deng Anqi, See Toh Jia Hui & Lim, Nicole
Deng San Sheng
Dubberley Anne
Dunman High School

E

E-Bridge Pre-School Pte. Ltd.
Edgefield Secondary School
Edrington Singapore Pte Ltd
Elaine Sundaram
Emmanuel V. Caparas
Eng Chien Jiu, Adeline

ACKNOWLEDGEMENT OF DONATIONS, GIFTS AND SERVICES RENDERED

Eng Siu-Lan, Sibyl
Esplanade – Theatres on the Bay
Estate of the Late Lew Ann Li
Estate of Peter Lim Seng Chiang -
Peter Lim Memorial Fund
Etsuko Ochiai
Evon Hair Studio
ExxonMobil Asia Pacific Pte Ltd

F

Fairfield Methodist School (Secondary)
Farfield Methodist Secondary School
(Red Cross Youths)
Faye, Stephanie
Felix David Gerard
Foo Juen Lim
Foo Suan-Ji, Jared
Food from the Heart
Foong Yoke Kaye

G

Gan, Bessie
Gan Eng Seng Primary School
Gan Oon Chye
Gan Sze Lynn, Cherlyn
Gannon, Yasmin Aisha Lisa
Gardens by the Bay
Gavin Hall
Gay Hui Bee, Denise
Gee Siew Chin, Phyllis
Gn Wei En, Lydea
Goh Chee Ming, Dickson
Goh Chin Huat
Goh, Daphne
Goh, Daryl
Goh, Doreen
Goh, Doris
Goh, Eileen
Goh, Eunice
Goh Eng Bee (Mrs May Chan)
Goh Fong Mooi, Caniz
Goh Fong Ping, Carra
Goh Foong Lan, Winni

Goh, Genevieve
Goh, Grace
Goh, Jimmy
Goh Kheng
Goh Li Keow, Linda
Goh, Mabel
Goh Pooi Kian, Adrian
Goh Puay Hoon, Joanne
Goh Seng Tong
Goh, Shelly
Gomez Mary
Gopalakrishnan Shamala
Grace Methodist Church
Gu Weiwei
Guek Neo Kho
Guo Jiayi
Gupta Pooja
Gwee Chee Kiang

H

Hajaani Jegatheesan
Han, Clarisa
Han, Jorene
Hardyanto Sheren
Harmoni Preskool @ Buangkok
He Cai Xian
Heng Haze
Hirasave Roopashree
Ho, Angeline
Ho Kum Koon
Ho Poey Ee & Wong, Cheren
Ho, Roy
Ho Wee Kian
Hong Kian Leong
Hoon Dah Yenn, Richard
Hope Worldwide SEA
Hsu, Keith
Huang Ao-You
Huang Ming Lei
Huang, Yvonne
Hwa Chong Institute (JC)
Music and Dance Club
Hwa Chong Medical Society

I

Ian Cochran
IDS Medical Systems (Singapore)

J

J. P. Morgan
Jireh Consultation And Trading Pte Ltd
Julia Tjiok
Jway Ching Hua

K

Kaiser Pharmaceutical (S) Pte Ltd
Kalyana Raman Sivasankaran
Kam Kian Lee
Kan, Caroline
Kan Hui Cheng
Katrin BJ Pte Ltd
Kay Chee Leeng
Kee Boon Ching
Kee Boon Hian
Keh Yi Ling
Kelly
Khaw Phaik Sim
Kho, Neny
Khoo, Irene
Khoo, Mavis
Khoobchandani Rani
Kiden Engineering Pte Ltd
Kigga, Anushka
Kim Chwee Eng
Koa Lay Hean, Shirley
Koh Bee Chuan, Douglas
Koh Choy Hee
Koh, James
Koh, Janelle
Koh, Jia Ning
Koh Kheng Koong, Jenny
Koh Lee Ying
Koh Ngiap Joo
Koh Siong Lim, Richard
Koh, Steven
Koh, Susan

ACKNOWLEDGEMENT OF DONATIONS, GIFTS AND SERVICES RENDERED

Koh Yong Fong
Kok Pei Shan & Wong, Sheramine
Kong, Pearline
KPMG Singapore
KT&T Engineers and Constructors Pte Ltd
Kuah Ann Thia
Kuan, Ivan
Kwan Lum Yeng
Kwan, Rowena
Kwang, Winnie
Kweh, Christin

L

La'Brooy Patricia
Lai, Michela
Lai Soon Thim, Andrew
Lam, Felicia
Lam Fong Kum, Helen
Lan Tian
Lau Siu Yung
Lau Yoot Moey, Rinnie
Lawrie Catherine
Lee Chong Kai
Lee, Cynthia
Lee, Daphne
Lee, Harry
Lee Hock Tee, Helen
Lee, Jane
Lee Kwai Yoke, Joanna
Lee Kwok Lan, Lynn
Lee Leng Leng
Lee Leong Kwai
Lee, Paul
Lee Pei Chern
Lee Poh Chan
Lee Sang Min
Lee Shao Mei, Janice
Lee Siaw Foon
Lee Swee Eng, Angie
Lee Sze Chin
Lee Teck Chye, Nicholas

Lee Tiong Choon
Lee Wan Khum
Lee Wang Ling, Claudia
Lee Wee Fong
Lee Wei-Ee
Lee Yin Tze, Merryn
Lee Yueh Chern
Lee Zheng Jun, Dexter
Leong, Alice
Leong Choy Mung, Clementina
Leong Foundation
Leong Ian Shya
Leong Poh Yin
Leong Soon Khing
Leong Ying Eng, Dorothy
Leong Yoke Yuh, Mabel
Leung Sau Lin
Leung Woon Hing, Anita
Lew Boon Cou
Lew Foundation
Li, Renee
Li Wei Wei
Liang Mei Hui, Prisca
Liau Shu Mee, Joanna
Liew Geok Heok
Liew Jin Wen, Caroline
Liew May Ho
Liew Mei Yuen, Winnie
Liew, Steven
Liew Yoon Sam
Lim, Adrian
Lim Beng Kwee, Kent
Lim C W, John
Lim Chew Ting
Lim Choo Nam
Lim, Christine
Lim Geok Hock, Joshua
Lim Hong Mun, Desmond
Lim Huan Sin
Lim Hui Xian, Hannah
Lim, Ivy

Lim, Joyce
Lim Kah In
Lim, Karen
Lim Kok Cheng
Lim, Lucy
Lim Marn Loo
Lim Ngak Kwan, Richard
Lim, Peace
Lim Pei Xian, Ryan
Lim, Rochelle
Lim, Rodney
Lim Shi Yun
Lim Shyan Wei, Barnabas Michael
Lim, Trina
Lim Yee Fong, Joan
Lim Yi Cheng, Derek
Lin Lian Huay
Lin, Serene
Lin Tan Hui
Ling, Madeline
Liu Ling Ling
Lock Yan Bing
Loe, Hilda
Loh, Deborah
Loh, Gena
Loh Kai Chee
Loh Wah Kay
Loh Yik Hin
Lok, Dorothy
Long, Joyce
Loo, Eunice
Loo Kim Lian
Low Check Kian
Low Eik Miang, Sylvia
Low Kim Lan
Low Lai Leng
Low Ling Yi, Justin
Low May Leng
Low, Sheryl
Low Tak Wai
Lu Yi Fang

ACKNOWLEDGEMENT OF DONATIONS, GIFTS AND SERVICES RENDERED

Lua Geok Hui, Katie
Luah Riggs
Luk Choon Chee Karen Mary
Lye Hann Chen

M

Mak Si Cheuk, Patrick
Malaysia Diary Industries Pte Ltd
Mark, Eugene
Mark Mei Ying
Merle Allan Hinrich
Mo Kee Fong, Sarah
Mohamad Fairul Bin Hashim
Iza Bint Mohamed Rais
Mok Seow Boon
Mok Yee Choo
Moriah BP Church
Myat Su Lin

N

Nam Hung Tran
Nanyang Junior College
National Heritage Board
Necula, Paula
Neo Day Hoon
Neo Gek Lin, Esther
New Town Primary School
Ng, Adrian
Ng Ai
Ng Ai Mei & Tong Yen Wah
Ng Ai Ping
Ng, Annie
Ng, Elfin
Ng, Felicia
Ng In Kiat
Ng, Ivy & Tan, Linda
Ng, Jimmy
Ng, Kailin
Ng Kheng Hock, Roland
Ng Kin Feng
Ng On Nai

Ng Poh Wen
Ng Puay Loo, Florence
Ng, Samuel
Ng Sim Wee
Ng Thiam Aik, Frank
Ng Tong Hoi
Ng Yew Keow
Ng Yin Yin
Ngan, Raymond
Ngeo Chay Hoon, Cecilia
Nguyen, Jennifer
Nichefield Pte Ltd
North Vista Primary School
Nuffield Dental Holdings
Nur Nafisah Binte Muhamad Aidil

O

OLPS Church Filipino Legion of Mary
Ong, Andy
Ong, Eric
Ong, Esther
Ong, Francis
Ong, Rhea
Ooi, Fairlen
Ooi Lai Hock
Ou Young Foon
Ow Gam Biu, William

P

P. Chamara Susantha
Pang Ngiap Chiew
Paya Lebar Methodist Girls' School
(Secondary)
PCF Sparkletots Preschool @
Telok Blangah Blk 44
Peh Eng Kiat
Peh, Shereen
People's Association Youth Network
(Sengkang Central)
Pero Ghin Chwee Ellen
Phang Lah Hwa

Piak Boon Pin
Poh Book Eang
Poh, Shirley Lucia
Poh Soo Kin, Marilyn
Prabhu Saranya
Project Dignity
Project Happy Apples
Project Wellness
Pun Miang Teo, Jeffrey

Q

Quah, Amanda
Quay, Serena & Cheong Nicholas
Quay Xue Han
Queensway Secondary School
Quek, Florence
Quek, John & Goh, Eileen
Quek, Rose
Quo Kah Poh

R

Rajendran Anitharaj
Rasa Sari, Mira
Ravi Kumar Chowhan
Refresh Flowers SG
REPS Holdings Pte Ltd
Republic Polytechnic
Rotary Club of Sentosa

S

Saw, Patricia
Seah Ah Puay
Seah Lay Yin
See Kwee Leng
See Mei Mei
Seng, Cheryl
Sequeira, Rachel
Setoh Lai Kuen, Cynthia
Shanmathi, AV
Sharing Loaf

ACKNOWLEDGEMENT OF DONATIONS, GIFTS AND SERVICES RENDERED

Shee Yew Kuen
 Sia, Chwen
 Sia, Daniel & Lim Angie
 Sia, Ryan
 Siew Yoke Yin, Pauline
 Sim, Evelyn
 Sim Guek Kwee, Laurel
 Sim Hang Khiang
 Sim, Jackie
 Sim Luang Kim, Fiona
 Sim, Rachel
 Sing See Soon Floral & Landscape
 Singapore Chinese Orchestra
 Singapore Hospice Council
 Singapore Mercy Mission Group
 Singapore Polytechnic
 Sinha Rahul Udayshankar
 Sng Aik Pong, Martin
 Soh E Ching nee Loon, Lisa
 Soh Hin Lok
 Soh Siew Hong, Angeline
 Song Khong Choo
 Song Kim Huat, Johnny
 Song, Sheila
 Soo Su Xian & Soo Bei Han
 Soo, Winnie
 Soon, Christina
 Soon Je Wei, Andrew
 Soon Keng Wei
 Sow Jiann Hwang
 St Andrew's Cathedral Golden Voices
 St Andrew's Cathedral Parochial Church
 St. Hilda's Primary School
 St. Hilda's Secondary School
 St. John's – St. Margaret's Church
 St. Margaret's Secondary School
 Sunil Babu Bombay
 Sutanuka Roy
 Syed Haroon Ali
 Sylvester & Kang

T

Tai Seng Hau
 Tan, Abby
 Tan, Adeline
 Tan Ah Lek
 Tan Ah Ngoh, Doris
 Tan, Audrey
 Tan, Aurelia
 Tan, Caroline
 Tan Chong Ho
 Tan Choon Han
 Tan Choon Tee, Ronnie
 Tan, Derek
 Tan, Dorothy
 Tan, Edvin
 Tan Eng Kek
 Tan Geok Lee, Florence
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 Tan Hwee Ling
 Tan, Irene
 Tan, Jane
 Tan Jun Xi, Daniel
 Tan, Kaili and Alan Tham
 Tan Khim Hak
 Tan Kim Teck, Andrew
 Tan Koon Sik
 Tan L T Ricole
 Tan Lee Chiang, Lily
 Tan Lee Lee, Judy
 Tan Lee Seng, Thomas
 Tan, May
 Tan Minli
 Tan Nee Cheok, Jeannie
 Tan, Pamela
 Tan, Rachel
 Tan Rei, Amanda
 Tan, Rosalind
 Tan Rose Melorie
 Tan Seng Leong
 Tan Seok Seng, Francis
 Tan Set Yung

Tan, Sharon
 Tan, Shawn
 Tan Si Ying, Sarah
 Tan Siew Eng
 Tan Siew Hong
 Tan Siew Lay
 Tan Siew Peng
 Tan Sik Chye
 Tan Sook Mei
 Tan, Susi
 Tan Swee Lin
 Tan, Sylvia
 Tan Teng Ho
 Tan, Victor
 Tan, Vivian
 Tan Wee Sim
 Tan, Wendy
 Tan Yang Luan
 Tan Yee Ren, Melvin
 Tang, Anna
 Tang Joo Hui, Karen
 Tang Kam Tong
 Tang Wai Peng
 Tanglin Neighbourhood Committee
 Tay, Beatrice
 Tay Cheng Choo, Angeline
 Tay, Edwin
 Tay Hui Gek, Linda
 Tay Hwee Song
 Tay Kim Poh
 Tay Seng Kong, Louis
 Tay Siew Ngen
 Tay Yew Beng, Peter
 Tay Yun Chwan, Henry
 Team Salon
 Teh Sut Thin
 Temasek Junior College
 Temasek Secondary School
 Teo Ban Guan
 Teo, Evelyn
 Teo Jun

ACKNOWLEDGEMENT OF DONATIONS, GIFTS AND SERVICES RENDERED

Teo, Shirley
Teo Siew Choo, Peggy
Teo Teik Loon
Teo Zhi Wei, Patricia
Teow Kok Keong
Tew, Edward
Tham Beng Kiong
The Achievers
The Ascension Kindergarten
The Children's Charities Association of
Singapore
The Food Bank Singapore
The Shaw Foundation Pte
The TENG Ensemble Ltd (TENG Gives Back)
Thian, Thomas
Tien Yong Teh
Tim Mao Sheng, Kelvin
Ting, Celine
Tiong Chiong Fung
Tjendra Sherly
Toh, Dawn
Toh, Jonas
Toh, Kayson
Toh Ting Ru, Vanessa
Tong Chii Shin
Tong Hong Khor
Tong Yen Fang
Touching Hearts
Tran Nam Hung
Tran Ngoc Trang
Traxx Trading Pte Ltd

U

Unnikrishnan Kallumpurath Subramanian
UWC South East Asia (Dover Campus)

V

Vasantha Devi D/o K Krishnamurthi
Vianney Han Yong Siew
Vickneswaran
Villalon, Jennifer
VINDA Singapore Pte Ltd
Voo Kow Tze
Voon Haen Lim, Violet

W

Wan, Jessie
Wang, Jim
Wang Liang Pei
Wang Yan Fei
Wee Swee Lian, Olive
Wee, Vincent
Wing Huat Loong Pte Ltd
Wong Ah Wah
Wong, Christina
Wong, Darren
Wong Hong Yen
Wong Jin Yuan, Eugene
Wong Liang Mean
Wong Min Choo
Wong Mee Tin, Cynthia
Wong, Rosemary
Wong Teck Ang, Betty
Wong Wai Man, Raymond
Wong Wan Jing
Wong Yee Chin
Wong Yoon Lin
Wong Zhe Qian
Woon, Wini
Wunderman Thompson

X

Xiao Yong
Xu Song Qing

Y

Yap Chin Han
Yap Hui Mei
Yap, Paige
Yap Soik Yee
Yean, Suzanna
Yeo Bee Teck, Evelyn
Yeo Chye Whatt, Kenneth
Yeo, May
Yeo, Sharon
Yeo Siow Pin
Yeo Tye Chyn, Jacine
Yeoh Boon Keng Tony
Yip, David
YMCA Student Care Centre @ Simei
Yong, Steve
You Yu Qing, Sarah Ann
You Yuan Han, Henry
Youth Corp Singapore
Yu, Frances
Yu Kah Meng, Terrence
Yuen, Mark

Z

Zhang Yisu
Zhao Xiaoshu, Carol
Zheng Shiyi, Adeldyne
Zin Zin Thaw

FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2021

Unique Entity Number: T08CC3017C

Address: 8 Simei Street 3, Singapore 529895

Bankers: Bank of China Limited, Singapore
BNP Paribas Wealth Management, Singapore
Development Bank of Singapore Limited
Hongkong and Shanghai Banking Corporation Limited
Standard Chartered Bank (Singapore) Limited
United Overseas Bank Limited

Auditor: KPMG LLP



If you would like to have a full copy of SAMH 2021 Audit Report, you may wish to:

- Email your request to samh@samh.org.sg
- Download from our website <https://www.samh.org.sg/annual-report/>
- Scan the QR code with your smartphone to download it



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

Annual Report
Year ended 31 December 2021

Statement by Board of Management

In our opinion, the financial statements set out on pages FS1 to FS46 are drawn up so as to give a true and fair view of the financial position of the Hospital as at 31 December 2021 and the financial activities, changes in funds and cash flows of the Hospital for the year ended on that date in accordance with the provisions of the Singapore Charities Act, Chapter 37, Charities (Institution of a Public Character) Regulations and Singapore Financial Reporting Standards.

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

On Behalf of the Board



Mr Joseph Liew
Hon. Treasurer



Dr Arthur Chern
Secretary

17 March 2022



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

Telephone +65 6213 3388
Fax +65 6225 0984
Internet www.kpmg.com.sg

Independent auditors' report

Members of the Hospital
St. Andrew's Mission Hospital

Report on the audit of the financial statements

Opinion

We have audited the financial statements of St. Andrew's Mission Hospital ("the Hospital"), which comprise the balance sheet as at 31 December 2021, the statement of financial activities, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages FS1 to FS46.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Charities Act, Chapter 37 and other relevant regulations ("the Charities Act and Regulations"), and Singapore Financial Reporting Standards ("FRSs") so as to give a true and fair view of the state of affairs of the Hospital as at 31 December 2021 and of the results, changes in funds and cash flows of the Hospital for the year ended on that date.

Basis for opinion

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

Other information

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

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

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

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

Responsibilities of management and Board of Management for the financial statements

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

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hospital's internal controls.

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

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

Report on other legal and regulatory requirements

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

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



KPMG LLP
*Public Accountants and
Chartered Accountants*

Singapore
17 March 2022

Balance sheet
As at 31 December 2021

	Note	2021 \$'000	2020 \$'000
Non-current assets			
Property, plant and equipment	4	72,431	64,015
Right-of-use assets	5	12,402	15,432
Investment property	6	7,201	7,465
		92,034	86,912
Current assets			
Inventories	7	424	357
Trade and other receivables	8	33,729	29,728
Prepayment		506	538
Cash and cash equivalents	9	104,457	94,356
		139,116	124,979
Total assets		231,150	211,891
Non-current liabilities			
Tenants' deposits received		88	188
Other payables	11	–	756
Deferred government grants/donations	10	65,273	57,374
Lease liabilities	5	9,139	12,111
		74,500	70,429
Current liabilities			
Trade and other payables	11	20,070	15,717
Deferred government grants/donations	10	11,334	9,895
Tenants' deposits received		187	18
Other deposits received		776	1,273
Lease liabilities	5	3,555	3,568
		35,922	30,471
Total liabilities		110,422	100,900
Net assets		120,728	110,991
Reserves and funds			
General fund		97,551	87,067
Restricted funds	12	23,177	23,924
Total reserves and funds		120,728	110,991

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

**Statement of financial activities
(including income and expenditure account)
Year ended 31 December 2021**

	Note	2021			2020		
		General Fund \$'000	Restricted Funds \$'000	Total \$'000	General Fund \$'000	Restricted Funds \$'000	Total \$'000
Income							
Government grants	15	89,260	24	89,284	85,296	1,946	87,242
Ward and outpatient clinic fees	16	32,309	–	32,309	31,594	–	31,594
Amortisation of deferred government grants/donations		5,077	–	5,077	5,256	–	5,256
Utilisation of deferred government grants/donations		7,545	–	7,545	2,928	–	2,928
Income from Day Activity Centre & School		2,042	–	2,042	1,912	–	1,912
Interest income	13	202	–	202	437	–	437
Rental income and service charge income		1,056	–	1,056	978	–	978
Donation income	14	3,878	1,312	5,190	3,640	1,504	5,144
Other income		5,655	67	5,722	3,719	234	3,953
Total incoming resources		147,024	1,403	148,427	135,760	3,684	139,444

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

Statement of financial activities (cont'd)
(including income and expenditure account)
Year ended 31 December 2021

	Note	2021			2020		
		General Fund \$'000	Restricted Funds \$'000	Total \$'000	General Fund \$'000	Restricted Funds \$'000	Total \$'000
Expenditure							
Administration expenses		(5,474)	(102)	(5,576)	(4,343)	(133)	(4,476)
Building services, maintenance and building management		(381)	(130)	(511)	(220)	(175)	(395)
Depreciation of investment property	6	(264)	–	(264)	(264)	–	(264)
Depreciation of property, plant and equipment	4	(5,620)	–	(5,620)	(5,841)	–	(5,841)
Depreciation of right-of-use assets	5	(3,650)	–	(3,650)	(3,616)	–	(3,616)
Interest expense on lease liabilities	5	(217)	–	(217)	(285)	–	(285)
Employee benefits expense	18	(98,396)	(1,192)	(99,588)	(81,138)	(3,477)	(84,615)
Fund-raising expenses		(17)	–	(17)	(140)	–	(140)
Medical supplies and services		(10,145)	(9)	(10,154)	(9,197)	(289)	(9,486)
Reversal of impairment loss on trade receivables	19	106	–	106	76	–	76
Training supplies and services		(1,385)	(430)	(1,815)	(1,233)	(306)	(1,539)
Other operating expenses		(11,097)	(79)	(11,176)	(10,220)	(206)	(10,426)
Total resources expended		(136,540)	(1,942)	(138,482)	(116,421)	(4,586)	(121,007)
Surplus/(deficit) for the year		10,484	(539)	9,945	19,339	(902)	18,437

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

Statement of financial activities (cont'd)
(including income and expenditure account)
Year ended 31 December 2021

	General Fund	
	2021	2020
	\$'000	\$'000
Surplus/(deficit) from:		
- St. Andrew's Mission Hospital (Headquarter and St. Andrew's Centre)	419	544
- St. Andrew's Community Hospital	1,749	8,919
- St. Andrew's Autism Centre	2,267	1,321
- St. John's - St. Margaret's Nursing Home (SJSM)	405	(18)
- St. Andrew's Nursing Home (Buangkok)	2,033	2,972
- St. Andrew's Nursing Home (Henderson)	1,770	2,530
- St. Andrew's Nursing Home (Queenstown)	1,841	3,071
- St. Andrew's Mission School	-	-
	10,484	19,339
	10,484	19,339

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

Statement of changes in funds
Year ended 31 December 2021

Note	SACH								SAAC			Restricted Funds								Total Restricted Funds \$'000	Total Funds \$'000
	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	Building Fund \$'000	Capital Fund \$'000	Other 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				
Balance at 1 January 2021	87,067	4,216	800	800	10,524	430	190	126	471	440	136	3,286	2,115	-	342	-	48	23,924	110,991		
Surplus/(deficit) for the year	10,484	(130)	(200)	(200)	62	(90)	(49)	-	-	148	50	-	(289)	50	118	-	(9)	(539)	9,945		
Transfer to deferred government grants/donation	10e	-	-	-	-	(96)	(48)	(64)	-	-	-	-	-	-	-	-	-	(208)	(208)		
Gross transfer between funds		-	-	-	-	-	-	-	-	-	(18)	(3,264)	3,264	-	-	18	-	-	-		
Balance at 31 December 2021	12	97,551	4,086	600	600	10,586	244	93	62	471	588	168	22	5,090	50	460	18	39	23,177	120,728	

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

Statement of changes in funds (cont'd)
Year ended 31 December 2020

Note	SACH							Restricted Funds SAAC				SJSM Nursing Home			SJSM Nursing Operating		Chaplaincy	SANH(H)- Other Funds	Total Restricted Funds	Total Funds
	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	Building Fund \$'000	Capital Fund \$'000	Other Funds \$'000	SANH(B) - Other Funds \$'000	Building fund \$'000	Operating fund (PSW) \$'000	Chaplaincy Fund \$'000	Other Funds \$'000	Restricted Funds \$'000	Total Funds \$'000			
Balance at 1 January 2020	67,728	4,240	1,200	1,200	10,416	995	89	126	471	822	99	5,458	-	186	51	25,353	93,081			
Surplus/(deficit) for the year	19,339	(24)	(400)	(400)	108	(38)	101	-	-	(382)	37	4	(61)	156	(3)	(902)	18,437			
Transfer to deferred government grants/donation	10	-	-	-	-	(527)	-	-	-	-	-	-	-	-	-	(527)	(527)			
Gross transfer between funds	-	-	-	-	-	-	-	-	-	-	-	(2,176)	2,176	-	-	-	-			
Balance at 31 December 2020	12	87,067	4,216	800	800	10,524	430	190	126	471	440	136	3,286	2,115	342	48	23,924	110,991		

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

Statement of cash flows
Year ended 31 December 2021

	Note	2021 \$'000	2020 \$'000
Cash flows from operating activities			
Surplus for the year		9,945	18,437
Adjustments for:			
Amortisation of deferred government grants/donations		(5,077)	(5,256)
Utilisation of deferred government grants/donations		(7,545)	(2,928)
Depreciation of investment property	6	264	264
Depreciation of property, plant and equipment	4	5,620	5,841
Depreciation of right-of-use assets	5	3,650	3,616
Interest income	13	(202)	(437)
Interest expense on lease liabilities		217	285
Rental income		(1,056)	(978)
Reversal of impairment loss on trade receivables	19	(106)	(76)
Loss on disposal of property, plant and equipment		4	-
		<u>5,714</u>	<u>18,768</u>
Changes in working capital:			
- inventories		(67)	(48)
- trade and other receivables		(2,520)	(834)
- prepayment		32	(84)
- trade and other payables		3,597	3,737
- tenant and other deposits received		69	(78)
- other deposit received		(497)	162
- deferred government grants/donations		11,280	2,958
- donations and government grants received and recognised in restricted funds		(208)	(527)
Net cash from operating activities		<u>17,400</u>	<u>24,054</u>
Cash flows from investing activities			
Interest received	13	202	437
Disposal of property, plant and equipment		26	30
Rental income		1,056	978
Deferred grant received for capital expenditure		9,305	13,453
Purchase of property, plant and equipment	4	(14,066)	(15,007)
Net cash used in investing activities		<u>(3,477)</u>	<u>(109)</u>
Cash flows from financing activities			
Interest paid on lease liabilities		(217)	(285)
Payment of lease liabilities		(3,605)	(3,520)
Net cash used in financing activities	5	<u>(3,822)</u>	<u>(3,805)</u>
Net increase in cash and cash equivalents		10,101	20,140
Cash and cash equivalents at 1 January		<u>94,356</u>	<u>74,216</u>
Cash and cash equivalents at 31 December	9	<u>104,457</u>	<u>94,356</u>

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

Notes to the financial statements

These notes form an integral part of the financial statements.

The financial statements were authorised for issue by the Board of Management on 17 March 2022.

1 Domicile and activities

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

The Hospital has been registered as a charity under the Charities Act, Chapter 37. The Hospital is approved as an Institution 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. Andrew's Nursing Home (Buangkok)
- St. Andrew's Nursing Home (Henderson)
- St. Andrew's Nursing Home (Queenstown)
- St. John's – St. Margaret's Nursing Home (SJSM)
- 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 through a monthly average of 252 beds across 10 wards. The average inpatient occupancy in 2021 for these beds was 86%. 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.

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. Its range of programmes and services includes education with a customised curriculum, specialist therapies, training in personal care and independent living, vocational skills training, development of leisure interests, promotion of physical well-being, parent support and networking, as well as pastoral care and counselling.

The principal activity of the St. Andrew's Nursing Home (Buangkok) ("SANH(B)") at 60 Buangkok View, Singapore 534012, is to provide nursing and rehabilitation care for residents with dementia and psychiatric conditions. The 300-bed 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 255-bed nursing home (including 3 isolation beds) 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 13 February 2017.

The principal activity of the St. Andrew's Nursing Home (Queenstown) ("SANH(Q)") at 11 Jalan Penjara Road, Singapore 149380, is to provide nursing and rehabilitation care, senior care, and home care services. The 297-bed nursing home (including 5 isolation beds) 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. John's – St. Margaret's Nursing Home (SJSJ) ("SJSJ") at 28 Dover Avenue, Singapore 139791, is to provide nursing and rehabilitation care, senior care, and home care services. The 273-bed nursing home will be integrated within a campus that includes a senior day care centre and a childcare centre. Collectively named SJSJ Village, the campus will feature spaces and programmes that facilitate and nurture intergenerational connectivity and activities, with the aim of improving the quality of life for both seniors and pre-schoolers. Construction for St. John's - St. Margaret's Nursing Home at Dover Avenue began in March 2018 and has begun operations in 2021.

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.

2 Basis of preparation

2.1 Statement of compliance

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

2.2 Basis of measurement

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

2.3 Functional and presentation currency

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

2.4 Use of estimates and judgements

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

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Information about significant areas of estimation uncertainties that have the most significant effect on the amounts recognised in the financial statements are included in the following notes:

- Note 4 – depreciation and residual value of property, plant and equipment
- Note 6 – valuation of investment property
- Note 19 – measurement of expected credit loss ("ECL") allowance for trade and other receivables: key assumptions in determining the weighted-average loss rate

2.5 Adoption of new standards and amendments

New standards and amendments

The Hospital has applied the following FRSs, amendments to and interpretations of FRS for the first time for the annual period beginning on 1 January 2021:

- *COVID-19-Related Rent Concessions* (Amendments to FRS 116)
- *Interest Rate Benchmark Reform – Phase 2* (Amendments to FRS 109, FRS 39, FRS 107, FRS 104 and FRS 116)

The application of these amendments to standards and interpretations does not have a material effect on the financial statements.

3 Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements, except as explained in note 2.5, which addresses changes in accounting policies.

3.1 Foreign currencies

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

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

3.2 Property, plant and equipment

(i) **Recognition and measurement**

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

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

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

(ii) Subsequent costs

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

(iii) Depreciation

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

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

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

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

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

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

3.3 Right-of-use assets and lease liabilities

At inception of a contract, the Hospital assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

(i) When the Hospital is a lessee

The Hospital recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Hospital's incremental borrowing rate. Generally, the Hospital uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- the exercise price under a purchase option that the Hospital is reasonably certain to exercise, lease payments in an optional renewal period if the Hospital is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Hospital is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Hospital's estimate of the amount expected to be payable under a residual value guarantee, or if the Hospital changes its assessment of whether it will exercise a purchase, extension or termination option or if there is a revised in-substance fixed lease payment.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in income and expenditure if the carrying amount of the right-of-use asset has been reduced to zero.

Short-term leases and leases of low-value assets

The Hospital has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Hospital recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

(ii) When the Hospital is a lessor

At inception or on modification of a contract that contains a lease component, the Hospital allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices.

When the Hospital acts as a lessor, it determines at lease inception whether each lease is a finance lease or an operating lease.

To classify each lease, the Hospital makes an overall assessment of whether the lease transfers substantially all of the risks and rewards incidental to ownership of the underlying asset. If this is the case, then the lease is a finance lease; if not, then it is an operating lease. As part of this assessment, the Hospital considers certain indicators such as whether the lease is for the major part of the economic life of the asset.

The Hospital recognises lease payments received under operating leases as income on a straight-line basis over the lease term as part of 'rental income'.

3.4 Investment property

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

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

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

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

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

3.5 Financial instruments

(i) **Recognition and initial measurement**

Non-derivative financial assets and financial liabilities

Trade receivables issued are initially recognised when they are originated. All other financial assets are recognised initially on the trade date, which is the date that the Hospital becomes a party to the contractual provisions of the instrument.

A financial asset (unless it is a trade receivable without a significant financing component) or financial liability is initially measured at fair value plus, for an item not at fair value through profit or loss ("FVTPL"), transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

(ii) **Classification and subsequent measurement**

Non-derivative financial assets

On initial recognition, a financial asset is classified as measured at amortised cost.

Financial assets are not reclassified subsequent to their initial recognition unless the Hospital changes its business model for managing financial assets, in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the business model.

Financial assets 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 FVTPL:

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

Financial assets: Business model assessment

The Hospital makes an assessment of the objective of the business model in which a financial asset is held at a portfolio level because this best reflects the way the business is managed and information is provided to management. The information considered includes:

- the stated policies and objectives for the portfolio and the operation of those policies in practice. These include whether management's strategy focuses on earning contractual interest income, maintaining a particular interest rate profile, matching the duration of the financial assets to the duration of any related liabilities or expected cash outflows or realising cash flows through the sale of the assets;

- how the performance of the portfolio is evaluated and reported to the Hospital's management;
- the risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed;
- how management of the Hospital are compensated – e.g. whether compensation is based on the fair value of the assets managed or the contractual cash flows collected; and
- the frequency, volume and timing of sales of financial assets in prior periods, the reasons or such sales and expectations about future sales activity.

Transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the Hospital's continuing recognition of the assets.

Non-derivative financial assets: Assessment whether contractual cash flows are solely payments of principal and interest

For the purposes of this assessment, 'principal' is defined as the fair value of the financial asset, on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g. liquidity risk and administrative costs), as well as a profit margin.

In assessing whether the contractual cash flows are solely payments of principal and interest, the Hospital considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition. In making this assessment, the Hospital considers:

- contingent events that would change the amount or timing of cash flows;
- terms that may adjust the contractual coupon rate, including variable rate features;
- prepayment and extension features; and
- terms that limit the Hospital's claim to cash flows from specified assets (e.g. non-recourse features).

A prepayment feature is consistent with the solely payments of principal and interest criterion if the prepayment amount substantially represents unpaid amounts of principal and interest on the principal amount outstanding, which may include reasonable additional compensation for early termination of the contract.

Non-derivative financial assets: Subsequent measurement and gains and losses

Financial assets at amortised cost

These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in income and expenditure. Any gain or loss on derecognition is recognised in income and expenditure.

Non-derivative financial liabilities: Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost.

Other financial liabilities are initially measured at fair value less directly attributable transaction costs. They are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in income and expenditure.

(iii) *Derecognition*

Financial assets

The Hospital derecognises a financial asset 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 either
 - substantially all of the risks and rewards of ownership of the financial asset are transferred; or
 - the Hospital neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

Transferred assets are not derecognised when the Hospital enters into transactions whereby it transfers assets recognised in its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets.

Financial liabilities

The Hospital derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire. The Hospital also derecognises a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value.

On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognised in income and expenditure.

(iv) *Offsetting*

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

(v) Cash and cash equivalents

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

3.6 Impairment

(i) Non-derivative financial assets

The Hospital recognises loss allowances for ECLs on financial assets measured at amortised cost.

Loss allowances of the Hospital are measured on either of the following bases:

- 12-month ECLs: these are ECLs that result from default events that are possible within the 12 months after the reporting date (or for a shorter period if the expected life of the instrument is less than 12 months); or
- Lifetime ECLs: these are ECLs that result from all possible default events over the expected life of a financial instrument.

Simplified approach

The Hospital applies the simplified approach to provide for ECLs for all trade receivables. The simplified approach requires the loss allowance to be measured at an amount equal to lifetime ECLs.

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.

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.

Measurement of ECLs

ECLs are probability-weighted estimates of credit losses. Credit losses are measured at the present value of all cash shortfalls (i.e. the difference between the cash flows due to the entity in accordance with the contract and the cash flows that the Hospital expects to receive). ECLs are discounted at the effective interest rate of the financial asset.

Credit-impaired financial assets

At each reporting date, the Hospital assesses whether financial assets carried at amortised cost are credit-impaired. A financial asset is 'credit-impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Evidence that a financial asset is credit-impaired includes the following observable data:

- significant financial difficulty of the borrower or issuer;
- a breach of contract such as a default or remains outstanding for more than the reasonable range of past due days;
- the restructuring of a loan or advance by the Hospital on terms that the Hospital would not consider otherwise;
- it is probable that the borrower will enter bankruptcy or other financial reorganisation; or
- the disappearance of an active market for a security because of financial difficulties.

Presentation of allowance for ECLs in the balance sheet

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of these assets.

Write-off

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Hospital determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Hospital's procedures for recovery of amounts due.

(ii) Non-financial assets

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

The recoverable amount of an asset or cash-generating unit is the greater of its value-in-use and its fair value less costs of disposal. In assessing value-in-use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or cash-generating unit. For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or CGUs.

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

3.7 Inventories

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

3.8 Employee benefits

(i) Defined contribution plans

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

(ii) Short-term employee benefits

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

3.9 Revenue recognition

(i) Donations and fund-raising

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

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

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

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

(ii) Government grants

Grants from the government 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.

(iii) Donations of assets

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

(iv) Interest income

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

(v) Land rental subsidy

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

(vi) *Ward and outpatient clinic fees*

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

(vii) *Wages credit scheme*

Cash grants received from the government in relation to the wages credit scheme are recognised as income upon receipt.

(viii) *Rental income*

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

3.10 Finance costs

The Hospital has interest expense on lease liabilities that are recognised in the profit or loss.

Interest expense is recognised using the effective interest method.

The 'effective interest rate' is the rate that exactly discounts estimated future cash payments through the expected life of the financial instrument to the amortised cost of the financial liability.

3.11 Funds structure

(i) **General fund**

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

(ii) **Restricted 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.

3.12 New standards and interpretations not yet adopted

A number of new standards, interpretations and amendments to standards are effective for annual periods beginning after 1 January 2021 and earlier application is permitted; however, the Hospital has not early adopted the new or amended standards and interpretations in preparing these financial statements.

The following new FRSs, interpretations and amendments to FRSs are not expected to have a significant impact on the Hospital's financial statements.

- *FRS 117 Insurance Contracts and amendments to FRS 117 Insurance Contracts*
- *Covid-19-Related Rent Concessions beyond 30 June 2021 (Amendment to FRS 116)*
- *Reference to the Conceptual Framework (Amendments to FRS 103)*
- *Property, Plant and Equipment – Proceeds before Intended Use (Amendments to FRS 16)*
- *Onerous Contracts – Costs of Fulfilling a Contract (Amendments to FRS 37)*
- *Classification of Liabilities as Current or Non-current (Amendments to FRS 1)*
- *Annual Improvements to FRSs 2018 – 2020*
- *Disclosure of Accounting Policies (Amendments to FRS 1 and FRS Practice Statement 2)*
- *Definition of Accounting Estimates (Amendments to FRS 8)*
- *Deferred Tax related to Assets and Liabilities arising from a Single Transaction (Amendments to FRS 12)*

4 Property, plant and equipment

	Hospital and Nursing Home building \$'000	Asset-in- construction \$'000	SAAC Building at Elliot Road \$'000	Medical, office and kitchen equipment \$'000	Computer systems \$'000	Training room equipment \$'000	Furniture and fittings \$'000	Medical tools, linen, curtains, and kitchen cutlery \$'000	Renovations \$'000	Motor vehicles \$'000	Total \$'000
Cost											
At 1 January 2020	22,686	14,819	21,662	11,448	6,295	763	2,388	137	13,219	428	93,845
Additions	–	12,620	–	1,448	439	101	125	47	227	–	15,007
Transfers	–	(802)	–	237	325	–	–	–	240	–	–
Disposals	–	–	–	(305)	(133)	–	(5)	–	–	–	(443)
At 31 December 2020	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
Accumulated depreciation											
At 1 January 2020	6,806	–	6,474	8,174	5,163	568	1,618	129	9,769	265	38,966
Depreciation	454	–	726	1,453	680	144	225	6	2,104	49	5,841
Disposals	–	–	–	(277)	(133)	–	(3)	–	–	–	(413)
At 31 December 2020	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
Carrying amounts											
At 1 January 2020	15,880	14,819	15,188	3,274	1,132	195	770	8	3,450	163	54,879
At 31 December 2020	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

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

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

Source of estimation uncertainty

Depreciation and residual values

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

5 Right-of-use assets and lease liabilities

Leases as a Lessee

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. The leases of land and building typically run for a period of 3 years. 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.

Balance sheet

	2021	2020
	\$'000	\$'000
Right-of-use assets		
Cost		
At 1 January	25,322	20,506
Additions to right-of-use assets	620	4,816
At 31 December	25,942	25,322

	2021	2020
	\$'000	\$'000
Accumulated depreciation		
At 1 January	9,890	6,274
Depreciation charge for the year	3,650	3,616
At 31 December	<u>13,540</u>	<u>9,890</u>
Carrying amounts		
At 31 December	<u>12,402</u>	<u>15,432</u>
Lease liabilities		
Current	3,555	3,568
Non-current	9,139	12,111
	<u>12,694</u>	<u>15,679</u>

(i) *Operating leases of land and building*

With the Hospital's adoption of FRS 116, estimation of right-of-use assets involves significant estimates on the tenure of the lease due to renewal options and the discount rate to be applied to compute the present value of the lease liabilities.

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. The annual rent is partially subsidised by a land rent subsidy from the Ministry of Health. The Board of Management considers the possibility of the Hospital not being successful in renewing the said operating lease upon each expiry date until the end of 50 years as remote given that the leasehold land has been designated by the Urban Redevelopment Authority for hospital purposes.

SANH (Buangkok) currently has a lease agreement with the SLA at a land rental rate of \$51,000 per month for a period of 3 years with effect from 14 October 2019. The annual rent is partially subsidised by a land rent subsidy from the Ministry of Health.

SANH (Henderson) currently has a lease agreement with the SLA at a land rental rate of \$57,120 per month for a period of 3 years with effect from 14 November 2019. 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. The annual rent is subsidised by a land rent subsidy from the Ministry of Health.

SACH currently has a lease agreement with an unrelated party, Changi General Hospital Pte Ltd, at a building rental rate of \$39,692 per month for a period of 3 years with effect from 15 December 2020. The annual rent is subsidised by a land rent subsidy from the Ministry of Health.

SACH currently has a lease agreement with Jurong Town Corporation ("JTC") at a land rental rate of \$6,270 per month for a period of 3 years with effect from 1 July 2021.

Amounts recognised in Statement of financial activities (including income and expenditure account)

	2021	2020
	\$'000	\$'000
Interest expense on lease liabilities	217	285
Expenses relating to low-value assets, excluding short-term leases of low-value assets	2	2
	2	2

Reconciliation of movements of liabilities to cash flows arising from financing activities

	Lease liabilities
	\$'000
Balance at 1 January 2020	14,383
Changes from financing cash flows	
Interest paid	(285)
Payment of lease liabilities	(3,520)
Total changes from financing cash flows	(3,805)
Other changes	
Liability-related	
New leases	4,816
Finance costs	285
Total liability-related other changes	5,101
Balance at 31 December 2020	15,679

	Lease liabilities \$'000
Balance at 1 January 2021	15,679
Changes from financing cash flows	
Interest paid	(217)
Payment of lease liabilities	(3,605)
Total changes from financing cash flows	(3,822)
Other changes	
Liability-related	
New leases	620
Finance costs	217
Total liability-related other changes	837
Balance at 31 December 2021	12,694

Leases as a Lessor

The Hospital mainly leases out various office units in its investment property at St. Andrew's Centre. The Hospital has classified these leases as operating leases, because they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

Rental income from investment property recognised by the Hospital during 2021 was \$1,056,000 (2020: \$978,000).

The following table sets out a maturity analysis of lease receivable, showing the undiscounted lease payments to be received after the reporting date:

	2021 \$'000	2020 \$'000
Less than one year	900	982
One to two years	400	609
Two to three years	123	16
	1,423	1,607

6 Investment property

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

	<----- Cost ----->		Accumulated depreciation \$'000	Net book value \$'000
	Freehold land \$'000	Buildings \$'000		
At 1 January 2020	67	13,208	(5,546)	7,729
Depreciation	-	-	(264)	(264)
At 31 December 2020	67	13,208	(5,810)	7,465
Depreciation	-	-	(264)	(264)
At 31 December 2021	67	13,208	(6,074)	7,201

Sources of estimation uncertainty

At 31 December 2021, the investment property has an estimated market value of \$45,753,000 (2020: \$42,000,000) 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 the management.

At 31 December 2020, the fair value of the investment property was determined by an external, independent valuation company, having appropriate recognised professional qualifications and recent experience in the location and category of property being valued. The fair value measurement of the investment property of \$42,000,000 has been categorised as a Level 3 fair value based on the inputs to the valuation technique used. The investment property is valued based on the average value derived using Discounted Cash Flow method and Direct Capitalisation method.

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

The following are recognised in profit or loss in respect of the investment property:

	2021 \$'000	2020 \$'000
Rental income	1,056	978
Direct operating expenses:		
- income generating investment property	(699)	(676)
	<u>357</u>	<u>302</u>

7 Inventories

	2021	2020
	\$'000	\$'000
Medical supplies and general stores	424	357

The cost of inventories recognised as expenditure and included in “Medical supplies and services” amounted to \$2,624,000 for the year (2020: \$2,239,000).

8 Trade and other receivables

	2021	2020
	\$'000	\$'000
Trade receivables		
- Billed	4,649	2,204
- Unbilled	5,345	4,467
Government grant receivables		
- Job support scheme	–	1,076
- Capital grant	4,685	3,299
- Subventions	17,503	17,952
Deposits	1,373	728
Other receivables	254	207
	33,809	29,933
Impairment losses	(80)	(205)
	33,729	29,728

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

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

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

The Hospital’s exposure to credit risk and impairment losses for trade receivables is disclosed in note 19.

9 Cash and cash equivalents

	2021	2020
	\$'000	\$'000
Cash in hand	9	14
Cash at bank	43,319	89,070
Fixed deposits with financial institutions	61,129	5,272
	<u>104,457</u>	<u>94,356</u>

Fixed deposits with financial institutions at the reporting date have an average maturity period of 9 months (2020: 3 months) from the end of the financial year. The weighted average effective interest rate of these deposits as at the reporting date is 0.56% (2020: 1.00%) per annum.

10 Deferred government grants/donations

	Note	2021	2020
		\$'000	\$'000
Deferred government grants/donations			
- CST grant	(a)	10,842	10,498
- Accommodation grant	(b)	304	–
- JSS grant	(c)	–	1,229
- Deferred operating expenditure	(d)	4,132	1,020
- Deferred capital expenditure	(e)	61,329	54,522
		<u>76,607</u>	<u>67,269</u>
Non-current		65,273	57,374
Current		11,334	9,895
		<u>76,607</u>	<u>67,269</u>

(a) Community Silver Trust (“CST”) grant

Included in the grant is an amount of \$5,084,000 (2020: \$Nil) received under Community Silver Trust (“CST”) grant. This grant is an initiative set up by the government to encourage more donations and provide additional resources for the service providers in the intermediate and long-term care (“ILTC”) sector.

The movement of the CST grant during the year is as follows:

	2021	2020
	\$'000	\$'000
At 1 January	10,498	14,875
Grant recognised during the year	5,084	–
Grant transfer to capital grant	(108)	(180)
Amortisation/utilisation of deferred government grants:		
- depreciation of property, plant and equipment	(1,128)	(1,744)
- operating expenses	(3,504)	(2,453)
At 31 December	<u>10,842</u>	<u>10,498</u>

- (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.

The movement of the accommodation grant during the year is as follows:

	2021
	\$'000
At 1 January	–
Grant recognised during the year	655
Grant transfer from operating grant	915
Grant transfer from capital grant	177
Utilisation of accommodation grant in I&E	<u>(1,443)</u>
At 31 December	<u>304</u>

- (c) Grant receivable relates to Jobs Support Scheme (“JSS”) government grant receivable. The JSS was announced at the Budget 2020 (the “Unity Budget”) on 18 February 2020. The purpose of the JSS is to provide wage support to employers to help them retain their local employees (Singapore Citizen and Permanent Residents) during the COVID-19 pandemic. Employers who have made CPF contributions for their local employees will qualify for the payouts under JSS.

	2021	2020
	\$'000	\$'000
At 1 January	1,226	–
Grant recognised during the year	979	10,125
Utilisation of JSS government grants in I&E	<u>(2,205)</u>	<u>(8,899)</u>
At 31 December	<u>–</u>	<u>1,226</u>

- (d) Included in the deferred operating grant is an amount of \$8,005,000 (2020: \$1,202,000) received from government. The funds received is expected to be utilised for operation needs.

The movement of the deferred operating expenditure during the year is as follows:

	2021	2020
	\$'000	\$'000
At 1 January	1,020	293
Grant recognised during the year	8,005	1,202
Grant transfer to accommodation grant	(915)	–
Grant transfer from capital grant	63	–
Utilisation of deferred operating grant:		
- operating expenses	(4,041)	(475)
At 31 December	<u>4,132</u>	<u>1,020</u>

- (e) Included in the deferred capital grant is an amount of \$10,680,000 and \$208,000 received from government and transferred from restricted funds respectively. The funds are expected to be amortised/utilised when asset purchase is ready for use.

The movement of the deferred capital expenditure during the year is as follows:

	2021	2020
	\$'000	\$'000
At 1 January	54,522	45,743
Grant recognised during the year	10,680	11,584
Grant transfer to CST grant	108	180
Grant transfer to operating grant	(63)	–
Grant transfer to accommodation grant	(177)	
Transfer from restricted funds	208	527
Amortisation of deferred capital grant:		
- depreciation of property, plant and equipment	(3,949)	(3,512)
At 31 December	<u>61,329</u>	<u>54,522</u>

11 Trade and other payables

	2021 \$'000	2020 \$'000
Trade payables	5,437	4,571
Other creditors	874	393
Accrued staff costs	9,144	8,229
Other accrued expenses	2,418	1,651
Other payables	1,618	1,512
	<u>19,491</u>	<u>16,356</u>
GST payable (net)	579	117
	<u>20,070</u>	<u>16,473</u>
Current	20,070	15,717
Non-current	–	756
	<u>20,070</u>	<u>16,473</u>

In 2020, included in non-current, relate to building retention sum payable to other payables for the construction of SJSM Nursing Home. The amount was interest-free, unsecured and expected to be repaid after 12 months.

The Hospital's exposure to liquidity risk related to trade and other payables is disclosed in note 19.

12 Restricted funds

	Note	2021 \$'000	2020 \$'000
Restricted funds			
Capital Replacement Fund	(a)	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)	10,586	10,524
SACH – ACI Fund	(e)	244	430
SACH – Other Funds	(f)	93	190
SAAC – Building Fund	(g)	62	126
SAAC – Capital Fund	(h)	471	471
SAAC – Other Funds	(i)	588	440
SANH(B) – Other Funds	(j)	168	136
SJSM – Nursing Home Building Fund	(k)	22	3,286
SJSM – Other Funds	(l)	50	–
SJSM – Operating Fund (PSW)	(m)	5,090	2,115
Chaplaincy Fund	(n)	460	342
HQ – Other Funds	(o)	18	–
SANH(H) – Other Funds	(p)	39	48
		<u>23,177</u>	<u>23,924</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 are projected to be 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 are projected to be 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.
- (e) The SACH – ACI Fund is set up with donations from ACI Singapore – The Financial Markets Association, for care integration and quality improvement projects; to provide rehabilitative care for children; and financial assistance to needy patients of SACH.
- (f) The SACH – Other Funds comprise Medical Outreach Fund, Pandemic Support Fund, Patient Welfare Fund and Staff Welfare Fund.

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

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

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

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

- (g) The SAAC – 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.
- (h) 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.
- (i) The SAAC – Other Funds comprise of vocational skills training programme, purchasing of training equipment, development and training, volunteer training, adult autism services, horticulture programme, purchase IT equipment, transport subsidy to needy clients, sponsor the SAAC Financial Assistance Programmes for School Fees & Transport Bursary and Day Activity Centre Transport Bursary, providing needy students at the day activity centre with pocket money for lunch. These Funds are projected to be utilised on an ongoing basis.
- (j) 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.

- (k) The SJSJ 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.
- (l) The SJSJ – Other Funds comprise of Tan Boon Liat's donation set up for patients who are ineligible for government support as well as to purchase non-standard consumables and medication not covered by other source of funding. Funds will be utilised on an ongoing basis when need arises.
- (m) The SJSJ Operating Fund (PSW) is the current reserves available for operation needs of St. John's – St. Margaret's Nursing Home.
- (n) 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.
- (o) The HQ – Other Funds is designated for the capital and operating expenditures of St. Andrew's Nursing Home (Tampines North). Funds are projected to be utilised by 2022.
- (p) The SANH(H) – Other Funds comprise of Peter Lim Seng Chiang memorial fund, which is set up to provide temporary relief to families in financial difficulties so that the outstanding bills can be settled without the Nursing Home having to write off debts. Fund is one-off and will be used when there are patients in financial need.

13 Interest income

	2021	2020
	\$'000	\$'000
Interest income on short-term bank deposits	202	437

14 Donation income

	2021	2020
	\$'000	\$'000
Donations in cash (tax deductible)	3,491	2,423
Donations in cash (non-tax deductible)	1,575	2,588
Donations in kind (non-tax deductible)	124	133
	5,190	5,144
	5,190	5,144

In 2020, the St. Andrew's Mission Hospital received the donated amount of \$61,380 from the President's Challenge 2019. The funding support allowed the following advancements by two core Services: 1. \$38,000 was channelled to fund the St. Andrew's Community Hospital Enhanced Rehabilitation Programme using Virtual Reality Immersive Treadmill and Virtual Reality Lower Limb Ergometry; while 2. \$23,380 was channelled to fund the St. Andrew's Autism Centre Project T.W.S! which aims to train students and clients in vocational skills, and promote social inclusion.

15 Government grant

	Note	2021	2020
		\$'000	\$'000
Government subsidies for general fund			
- Job support scheme	(a)	2,205	8,899
- Land rent subsidy	(b)	3,882	2,604
- Staff accommodation grant	(c)	1,443	1,078
- Operating subvention grants	(d)	70,773	70,237
- Wage support scheme	(e)	6,955	466
- Others	(f)	4,002	2,012
		89,260	85,296
Government subsidies for restricted funds		24	1,946
		89,284	87,242

(a) Government grant for job support scheme relates to income described in Note 10(c).

(b) Land rent subsidies relates to income described in Note 5.

(c) Staff accommodation grant relates to income received from the government during the Post Circuit breaker period. 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.

(d) 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 grant 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 older person 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 discharge from an acute hospital.

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

- (e) These relate to government subsidies in supporting the increase of employee's wages. \$5,000,000 relates to Community Salary Enhancement Programme, which was introduced by Ministry of Health in supporting the increase of nursing and other healthcare professionals' salaries. \$809,000 (2020:\$466,000) relates to the Wage Credit Scheme to subsidise the annual wage increase given to the Singaporean Citizen Employees.
- (f) These relate to other government grants such as SG Enable Transport Subsidy, Capital Funding as well as a \$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.

16 Ward and outpatient clinic fees

	2021	2020
	\$'000	\$'000
Revenue from Hospital services	24,588	23,652
Revenue from Nursing home services	7,721	7,942
	32,309	31,594

The following table provides information about the nature and timing of the satisfaction of performance obligations in contracts with customers, including significant payment terms, and the related revenue recognition policies:

Hospital services

Nature of goods or services	The Hospital generates revenue from provision of specialised medical services and operation of hospital.
When revenue is recognised	Revenue is recognised in the accounting period in which the services are rendered.
Significant payment terms	Invoices are issued upon discharge of patients from the hospital. Payment is due when invoice is issued. For protective reasons, a portion of the contract consideration is received upfront in the form of deposit for inpatients, and the remaining consideration is received from customers when invoice is issued.

Nursing home services

Nature of goods or services	The Hospital generates revenue from provision of nursing home services.
When revenue is recognised	Revenue is recognised in the accounting period in which the services are rendered.
Significant payment terms	Invoices are issued upon completion of services or/and delivery of goods. Patients usually given a credit term ranges from 30 days from invoice date.

17 Income tax

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

18 Employee benefits expense

	2021	2020
	\$'000	\$'000
Salaries, bonuses and other costs	72,520	63,463
Contributions to defined contribution plans	7,066	6,136
Agency service fees	5,327	4,315
Training fees	1,559	764
Foreign worker levy	4,365	3,015
Accommodation expenses	2,168	1,851
Other employee benefits	6,583	5,071
	<u>99,588</u>	<u>84,615</u>

19 Financial instruments

Overview

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

- Credit risk
- Liquidity risk
- Market risk

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

Risk management framework

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

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

Credit risk

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

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

Impairment losses on financial assets recognised in balance sheet were as follows:

	2021	2020
	\$'000	\$'000
Reversal of impairment loss on trade receivables arising from contracts with customers	(106)	(76)

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

Expected credit loss assessment for individual customers

The Hospital uses an allowance matrix to measure the ECLs of trade receivables from individual customers, which comprise a very large number of small balances.

Loss rates are calculated using a 'roll rate' method based on the probability of a receivable progressing through successive stages of delinquency to write-off. Roll rates are calculated separately for exposures in different segments based on the following common credit risk characteristics – respective ageing categories based on the preceding three years historical data.

The following table provides information about the exposure to credit risk and ECLs for trade receivables for individual customers as at 31 December:

	Average loss rate	Gross carrying amount	Impairment loss allowance	Credit impaired
	%	\$'000	\$'000	
2021				
Current (not past due)	–	7,076	–	No
1 – 30 days past due	–	1,133	–	No
31 – 60 days past due	–	830	–	No
More than 60 days past due	8%	955	(80)	Yes
		9,994	(80)	
2020				
Current (not past due)	–	4,028	–	No
1 – 30 days past due	–	1,460	–	No
31 – 60 days past due	–	393	–	No
More than 60 days past due	26%	790	(205)	Yes
		6,671	(205)	

Loss rates are based on actual credit loss experience over the preceding three years.

Movements in allowance for impairment in respect of trade receivables

The movement in the allowance for impairment in respect of trade receivables during the year was as follows:

	2021	2020
	\$'000	\$'000
At 1 January	205	282
Reversal of impairment loss recognised	(106)	(76)
Impairment loss utilised	(19)	(1)
At 31 December	80	205

Cash and cash equivalents

The Hospital held cash and cash equivalents with bank and financial institution counterparties, which are rated AA- to AA+, based on Standard & Poor's ratings.

Impairment on cash and cash equivalents has been measured on the 12-month expected loss basis and reflects the short maturities of the exposures. The Hospital considers that its cash and cash equivalents have low credit risk based on the external credit ratings of the counterparties. The amount of the allowance on cash and cash equivalents was negligible.

Government grants receivables

Impairment loss on these balances are measured on the 12-month expected credit loss basis which reflects the low credit risk exposure. The amount of allowances on these balances is insignificant.

Liquidity risk

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

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

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

	Carrying amount \$'000	Cash flows		
		Total \$'000	Within 1 year \$'000	Between 2 to 5 years \$'000
31 December 2021				
Financial liabilities				
Trade and other payables *	19,491	(19,491)	(19,491)	–
Tenants' deposits received	275	(275)	(187)	(88)
Other deposits received	776	(776)	(776)	–
Lease liabilities	12,694	(12,694)	(3,555)	(9,139)
	<u>33,236</u>	<u>(33,236)</u>	<u>(24,009)</u>	<u>(9,227)</u>
31 December 2020				
Financial liabilities				
Trade and other payables *	16,356	(16,356)	(15,600)	(756)
Tenants' deposits received	206	(206)	(18)	(188)
Other deposits received	1,273	(1,273)	(1,273)	–
Lease liabilities	15,679	(15,679)	(3,568)	(12,111)
	<u>33,514</u>	<u>(33,514)</u>	<u>(20,459)</u>	<u>(13,055)</u>

* Excludes GST payable (net)

Market risk

Interest rate risk

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

Foreign currency risk

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

Accounting classifications and fair values

Fair value versus carrying amounts

The carrying amounts of financial assets and liabilities are as follows. The fair value hierarchy is not included as the carrying amounts of financial assets and financial liabilities are a reasonable approximation of fair value. Further, the fair value disclosure of lease liabilities is also not required.

	Note	Carrying amount		Total \$'000
		Amortised cost \$'000	Other financial liabilities \$'000	
31 December 2021				
Financial assets not measured at fair value				
Trade and other receivables	8	33,729	–	33,729
Cash and cash equivalents	9	104,457	–	104,457
		<u>138,186</u>	<u>–</u>	<u>138,186</u>
Financial liabilities not measured at fair value				
Trade and other payables *	11	–	(19,491)	(19,491)
Tenants' deposits received		–	(275)	(275)
Other deposits received		–	(776)	(776)
		<u>–</u>	<u>(20,542)</u>	<u>(20,542)</u>

	Note	Carrying amount		Total \$'000
		Amortised cost \$'000	Other financial liabilities \$'000	
31 December 2020				
Financial assets not measured at fair value				
Trade and other receivables	8	29,728	–	29,728
Cash and cash equivalents	9	94,356	–	94,356
		<u>124,084</u>	<u>–</u>	<u>124,084</u>
Financial liabilities not measured at fair value				
Trade and other payables *	11	–	(16,356)	(16,356)
Tenants' deposits received		–	(206)	(206)
Other deposits received		–	(1,273)	(1,273)
		<u>–</u>	<u>(17,835)</u>	<u>(17,835)</u>

* Excludes GST payable (net)

Measurement of fair values

Carrying amount of financial assets and liabilities

The carrying amounts of financial assets and liabilities with a maturity of less than one year (including trade and other receivables, cash and cash equivalents, trade and other payables, tenants' deposit received and other deposits received) approximate their fair values due to their short period of maturity. For non-current liabilities (including tenants' deposits received and other payable), the difference between the carrying amounts and estimated fair values based on present value of future principal and interest cash flows is negligible.

20 Commitments

Capital commitments

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

	2021 \$'000	2020 \$'000
Construction of St. John's – St. Margaret's Nursing Home	2,898	5,740
Others:		
- HQ	119	–
- SAC	10	–
- BNH	287	–
- SACH	–	86
- SAAC	22	65
- SAMS	15	–
	<u>3,351</u>	<u>5,891</u>

The Hospital is committed to incur capital expenditure of \$2,898,000 (FY2020: \$5,740,000) to construct the Nursing Home which have begun in 2017, which 90% funding is from Minister of Health. The Hospital recognised the grant income as a deferred capital grant and start amortising when the asset is ready for use. These commitments are expected to be settled in 2022.

21 Related party transactions

For the purposes of these financial statements, parties are considered to be related to the Hospital if the Hospital has the ability, directly or indirectly, to control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Hospital and the party are subject to common control or common significant influence. Related parties may be individuals or other entities. Except for key management personnel compensation and otherwise disclosed in the other notes to financial statements, there were no related party transactions for the financial year ended 31 December 2021 and 31 December 2020.

Key management personnel compensation

Key management personnel of the Hospital are those persons having authority and responsibility for planning, directing and controlling the activities of the Hospital. The members of the Board of Management and management team of the Hospital are considered key management personnel of the Hospital.

Key management personnel compensation comprised:

	2021	2020	2020
	\$'000	(Restated)	2020
		\$'000	\$'000
Salaries and other short-term employee benefits	1,996	1,663	4,036

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



MEDICAL SERVICES

1. ST. ANDREW'S COMMUNITY HOSPITAL AND ST. ANDREW'S MISSION HOSPITAL CLINIC (SIMEI)

8 Simei Street 3
Singapore 529895
since 1992

2. ST. ANDREW'S MIGRANT WORKER MEDICAL CENTRE

27 Penjuru Walk
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



Address: 8 Simei Street 3 Singapore 529895

Tel: 6586 1000

Email: samh@samh.org.sg

Website: www.samh.org.sg

Facebook: likeSACH

Instagram: [standrewscommunityhospital](https://www.instagram.com/standrewscommunityhospital)