



Bright Hill 光明山修身院

Evergreen
Home

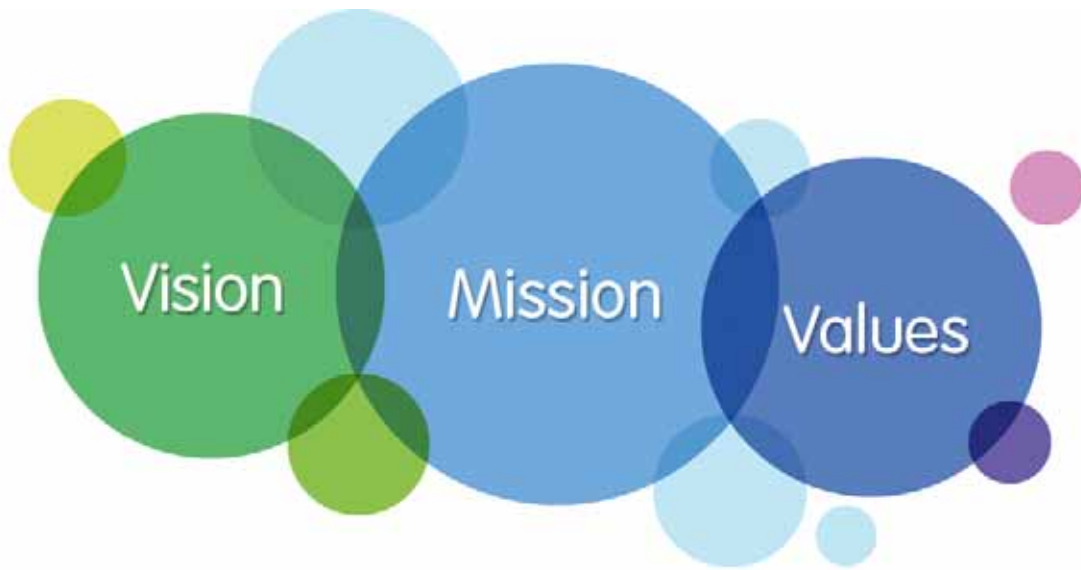


2017/18
Annual Report

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MISSION

Bright Hill Evergreen Home is a voluntary welfare home providing health care services for the aged, sick and destitute regardless of race, language or religion.



VISION

To promote and maintain holistic nursing and medical care to the residents and to discharge them to the community when appropriate.



VALUES

Elderly care with Love, Respect, Responsibility, Compassion & Integrity

Chairman's Message



Our residents are always being placed at the very center of the planning process for our nursing home, ranging from top level strategic planning, setting of policies and standards, governance compliance to daily care programs.

We are moving away from the traditional nursing home care model where residents are expected to adapt to the routines and practices which our staff feel are most appropriate. Adopting the principle that we should be doing things together "with" our residents rather than "for" them, services offered are more flexible to meet our residents' needs in a manner that is best for them. Residents are encouraged to be more independent and are kept busy participating in activities of their interest or performing simple chores, making their lives more purposeful.

Singaporeans are living longer and thus, there is an increasing demand for health services with limited resources to fulfil these needs. By getting residents more physically active and taking ownership of their health, this in turn has resulted in less demand for staff services and creates a less stressful working environment. As a result, we are seeing more happy faces of staff and residents alike.

The traditional focus of the health sector has been on response to emergencies. In order to promote our residents' independence, providing a safe living environment for our residents is of utmost importance. Bright Hill Evergreen Home shall vigorously uphold and protect the image of the Home as a professional, safe and reliable Institution for Intermediate and Long-Term Care for all our residents.

Our Home is committed to ensuring the resilience of our organisation by means of setting up a robust Resilience Management Manual coupled with continuous testing and validation of the plans to ensure its relevance. All staff are aware of their individual roles and responsibilities and are expected to fully support our resilience activities so that we may be able to continue to deliver our critical services regardless of the ever-changing environment.

Our Board also recognizes the importance of effective risk management in pursuing our Home's mission and strategic objectives. We have put together the Risk Management Policy to enhance the procedures for to identify, rate and prioritize, analyse, evaluate and treat significant risks so as to protect our established value.

It is not possible for our Home to achieve our goals of providing quality service in a safe and comfortable environment without the generous and unyielding support from our donors and volunteers. They are the key to our success and we will always cherish them beyond anything else.

Board Members, management and staff, thank you for giving your utmost to serve our residents.

I wish everyone the best for the coming year.

Bhikkhu Sik Kwang Sheng

Chairman

Chief Executive Officer's Message



During the year, our Home remains focused in striving for continuous improvement in two key areas. All efforts are put in to build a strong person-centred culture in our nursing care provision. Secondly, we also strengthened our corporate governance on emergency preparedness and risk-management processes.

All of us would have personal experiences of receiving some form of nursing care. We appreciate the importance of the personal relationships forged with the nurses responsible for our care. Getting to know our residents, listening and understanding individual's needs and wants become central to our care and nursing process. Achieving this is challenging as historical nursing home care setting is more task-focus in 'getting the job done'.

In allowing our residents to make choices on the care services, on how and when they are to be delivered, residents have greater control over their own lives. We support residents to retain as much independence and dignity as possible.

Staff finds person-centred care approach improves job satisfaction, reduces emotional exhaustion and increases the sense of accomplishment. It has resulted in a better relationship with our residents and creates a much more pleasant working environment.

Emergencies are often unpredictable and our elderly with disabilities may be especially vulnerable during and after emergencies. The safety, security and peace of mind of our staff and residents are our utmost priority. We have to remain resilient to the possibility of emergencies and crisis situations. Our Home has set up a Resilience Framework that provides an overview on how to manage efficiently various types of emergencies, bring about an orderly transition from relief through recovery, and back to sustained development. This framework serves to foster a culture of resilience and emergency preparedness for our staff to ensure our continued delivery of vital services.

Besides being able to provide timely and effective response to recover from an emergency, we also emphasize on taking a pro-active approach in preventing and mitigating risks. Our team performed a systematic analysis in identifying the risks faced by our Home and put in place a Risk Management Framework, including measures designed to prevent hazards from creating risks or to lessen the distribution, intensity or severity of hazards.

The happy faces of our residents are the fruits of the hard work put in by everyone. Staff goes beyond their call of duty to do their best for our residents. Volunteers and donor always have the interest of our residents in their heart and have been providing generous support. Not forgetting our Board Members who are always there for the team and the residents.

Thank you Board Members, staff, volunteers, supporters and donors.

Cheng Siok Khoong
Chief Executive Officer
(Appointed 1 August 2015)

Registration and Licences

Registration

Bright Hill Evergreen Home is registered with the Registry of Societies in accordance with the Societies Act Chapter 311 on 24 May 1982

Licence

Our Home is currently operating under Licence No. 4800352/05/162 with a two year validity period from 27th February 2017 to 26th February 2019. This licence is issued by The Director Of Medical Services, Ministry of Health in accordance to the Private Hospitals & Medical Clinics Act 1980 (Chapter 248). It allows the Home to operate a 248-bedded nursing home at 100 Punggol Field Singapore 828811.

Institutions of a Public Character (IPC) Status

Our Home has been granted IPC status under the National Council of Social Service Central Fund Scheme since 15 June 1993. Donors will be able to claim tax relief from their assessable income based on the amount donated, at prevailing deduction rate.

Affiliation

Bright Hill Evergreen Home is a full member of the National Council of Social Service from 15 June 1993 ref. SCSS/04.01.47

Charity Status at a Glance

Unique Entity Number (UEN)	:	S82SS0008F
Registered Address	:	100 Punggol Field, Singapore 828811
Institutions of a Public Character (IPC) Registration Number	:	IPC000377
IPC Validity Date	:	1 Dec 2017 – 30 Nov 2020
Banker	:	DBS Bank Ltd
Auditor	:	Fiducia LLP Public Accountants and Chartered Accountants of Singapore

Committee Members & Advisor

(Term for year 2017/2018)

Management Committee

- Chairman : BHIKKHU SIK KWANG SHENG
Abbot
(*from 30 June 2006)
- Secretary : DR KWEH SOON HAN
Lawyer
(*from 24 July 2008)
- Treasurer : MR LIM TECK FOON, EDMUND
Retiree (Accountant)
(*from 29 August 2016)
- Member : MS CHAN POH SWAI @ CHAN POH SWEE
Retiree (Accountant)
(*from 30 June 2006)
- Member : DR LAU KAH YONG
Traditional Chinese Medicine Practitioner
(*from 24 July 2008)
- Member : MR KEK SENG SWEE, NICHOLAS
Entrepreneur
(*from 24 July 2008)
- Member : MR LEE BOON HUAT, BEN
Secretary of Religious Organisation
(*from 24 July 2008)
- Member : MR WONG CHEE YEUNG, STEWART
Senior Manager
(*from 12 July 2012)
- Member : MR LOKE CHAN THAI, CHARLES
Company Director
(*from 29 August 2013)
- Member : MR YEAP SOON KEONG, DAN
Associate Director, Enterprise IT
(*from 29 August 2013)
- Member : MR GOH SWEE KANG, JAYSON
Managing Director
(*from 6 April 2017)

Executive Committee

Chairman : MR KEK SENG SWEE, NICHOLAS
Secretary : MS CHAN POH SWAI @ CHAN POH SWEE
Member : MR YEAP SOON KEONG, DAN

Finance Committee

Chairman : MR LIM TECK FOON, EDMUND
Member : MR LEE BOON HUAT, BEN

Admission Committee

Chairman : BHIKKHU SIK KWANG SHENG
Member : DR LAU KAH YONG
Member : MR LOKE CHAN THAI, CHARLES

Medifund Committee

Chairman : MS CHAN POH SWAI @ CHAN POH SWEE
Member : MS BOON WAI FONG, FLORENCE
Member : MS ANNAH LEE
Member : MS TAN WAN JUAT, ALICE

Nomination Committee

Chairman : MR KEK SENG SWEE, NICHOLAS
Member : MR WONG CHEE YEUNG, STEWART

Audit Committee

Member : MS CHAN POH SWAI @ CHAN POH SWEE
Member : MR YEAP SOON KEONG, DAN

Building Committee

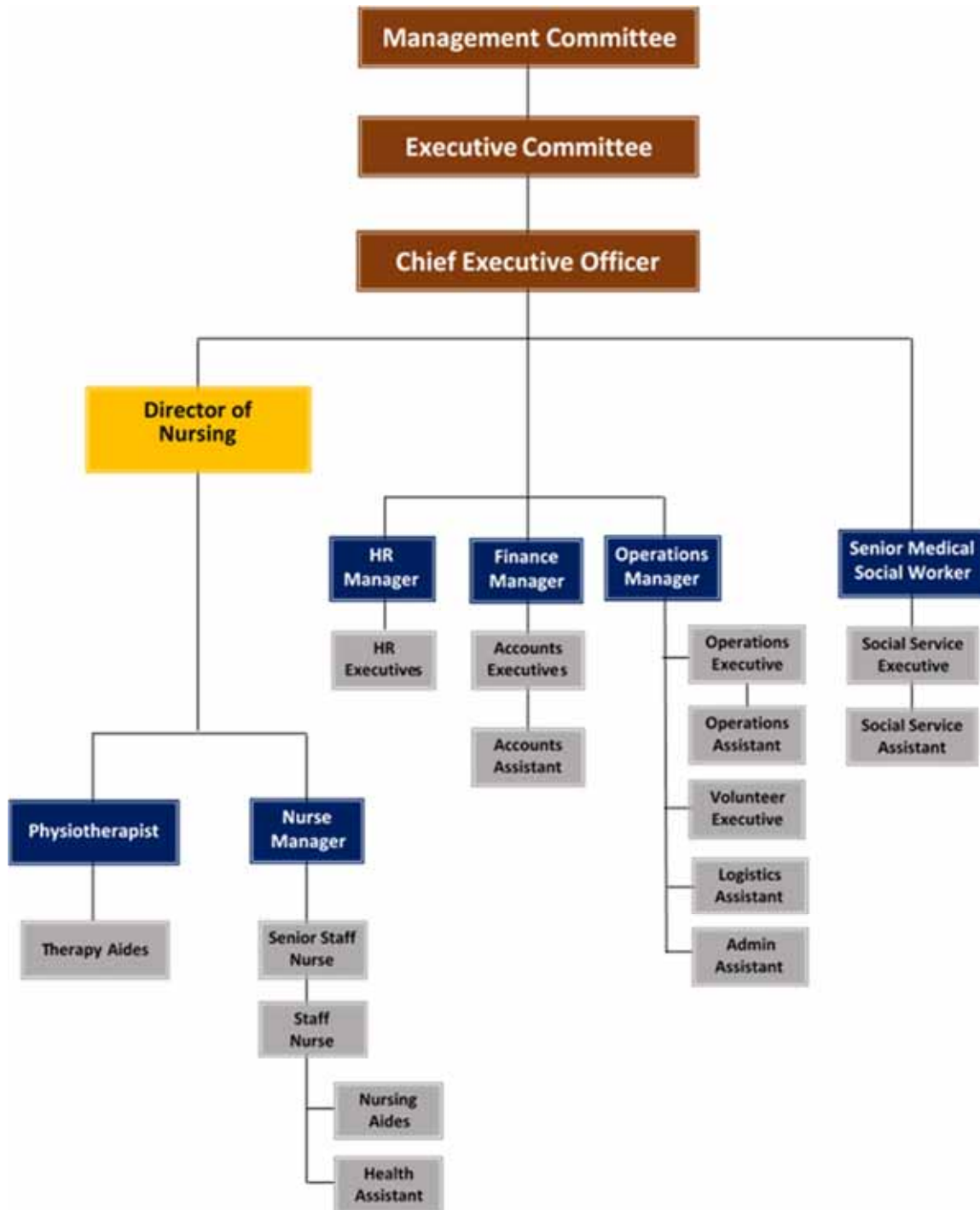
Chairman : MR KEK SENG SWEE, NICHOLAS
Member : MR YEAP SOON KEONG, DAN
Member : MR GOH SWEE KANG, JAYSON

Advisor (General Operations)

MR TAN KIM KWANG

*(*Date first elected to the Committee)*

Organisation Chart



Governance

Bright Hill Evergreen Home is governed by the Constitution of the Society and is committed to adhere to practices that ensure good governance and management with specific reference to:

- Licensing & Regulatory requirements of the Ministry of Health
- Code of Governance for Charities and Institutions of Public Character

We take great effort to constantly improve on our governance and management practices. Our Governance Evaluation Checklist to assess compliance with the Code of Governance for Charities and Institutions of Public Character can be viewed at www.charities.gov.sg.

The Board

Our Home is governed and its affairs administered by a Committee of Management of not less than 10 members, referred to as the Management Committee (MC).

MC members are elected at the annual general meeting. Members are appointed for a term of 1 year and are eligible for re-appointment or re-nomination with the exception of the Treasurer whereby there is a maximum term limit of four consecutive years. There are 2 MC members who have served more than 10 years. Their services are required as their experience contributes to the smooth and effective running of the Home.

The MC draws up rules to govern the running of the Home, review and approve strategic plans and annual work plan set in accordance with the objects set out in the Constitution. A total of 6 MC meetings and 1 AGM were held in the year of reporting. Members' attendance is as follows:

No	Names	Attendance
1	Bhikkhu Sik Kwang Sheng	100%
2	Dr Kweh Soon Han	57%
3	Mr Lim Teck Foon, Edmund	86%
4	Mr Kek Seng Swee, Nicholas	86%
5	Ms Chan Poh Swai @ Chan Poh Swee	100%
6	Mr Yeap Soon Keong, Dan	86%
7	Mr Lee Boon Huat, Ben	86%
8	Mr Loke Chan Thai Charles	0%
9	Dr Lau Kah Yong	14%
10	Mr Wong Chee Yeung, Stewart	100%
11	Mr Goh Swee Kang, Jayson	86%

To assist the Board in reviewing and deliberating on specific aspects of running our Home and to execute its responsibilities, the MC has established seven sub-committees namely Executive Committee, Finance Committee, Admission Committee, Medifund Committee, Nomination Committee, Audit Committee and Building Committee.

Conflict of Interest

All MC members, sub-committee members and advisor are non-staff member, do not receive any remuneration and have no personal or vested interest in the business of our Home.

The MC members operate under a conflict of interest disclosure process. Annual conflict of interest procedure statements are undertaken by all members.

Whistle-Blowing Policy

Our Home has established a whistle-blowing policy to address concerns about possible wrongdoing or improprieties in financial or other matters within the Home.

Policies, Review of Financial State and Explanation of Major Financial Transactions

Funding Sources

Bright Hill Evergreen Home is financially supported by government grants and donations.

Key Financial Highlights

For the financial year ended 31 March 2018, our Home recorded total receipts of S\$9.3m. Breakdown of the receipts are as follow:

Sources of income:	% of Total Receipts
Government Funding	73
Programme Fees	18
Donations & Fundraising Income	7
Interest & Other Income	2

Total expenses for the financial year amounted to S\$8.4m, our Home posted a net surplus of S\$0.9m.

Review and Changes in the Policy

The Constitution of the Home has been amended with approval from Commissioner of Charities and Registrar of Societies in October 2016.

Reserve Policy

Our Home reserve policy is that at any point in time we will have 5 years operational expenses kept as reserves and will be reviewed yearly by the Executive Committee if the amount of reserve is sufficient and if it needs to be revised.

Explanation of Purposes for which the Charity Assets are Held

No major assets were purchased in the year. Fixed assets of net book value of S\$1m were purchased over the years for Home's operations use.

Purposes of Specific Funds

Our Home established the following funds in the financial year ended 31 March 2014 by transferring from the General Fund:

Capacity Expansion Fund of S\$7m with the objective to finance capital expenditure of the Home such as building development, furniture and fittings, office equipment, and any relevant operating expenses.

Capability Building Fund of S\$1.9m with the objective to invest in increasing capability of the Home's medical and therapy services, patient care equipment and human resource development to provide better services in future.

About Bright Hill Evergreen Home



Bright Hill Road



Senja Road



Punggol Field

Bright Hill Evergreen Home (BHEH) is a 248-bedded, accredited non-profit nursing home. We believe that our residents should enjoy life to the fullest encompassing gracious and healthy living, at the same time minimising ill health and retaining maximum use of their physical and mental faculties.

Our Home overlooks the beautiful flora and fauna of Punggol Waterway. The peace and tranquillity of the surroundings is ideal for recuperation and relaxation. It is conveniently located within 10 minutes of Punggol MRT station, making it easily accessible. The room settings provide residents with privacy and access to the bathroom. All rooms are complete with a pleasant finishing to allow all our residents to feel at home.

Occupancy and Profile of Residents

The average occupancy rate in Bright Hill Evergreen Home for the year was 97%. This denotes a total of 241 residents out of the 248 licensed beds.

Our Home has stringent criteria for admission. It prioritizes to aid the following residents:

- Without any family support
- Dependent on public assistance
- Families with low income

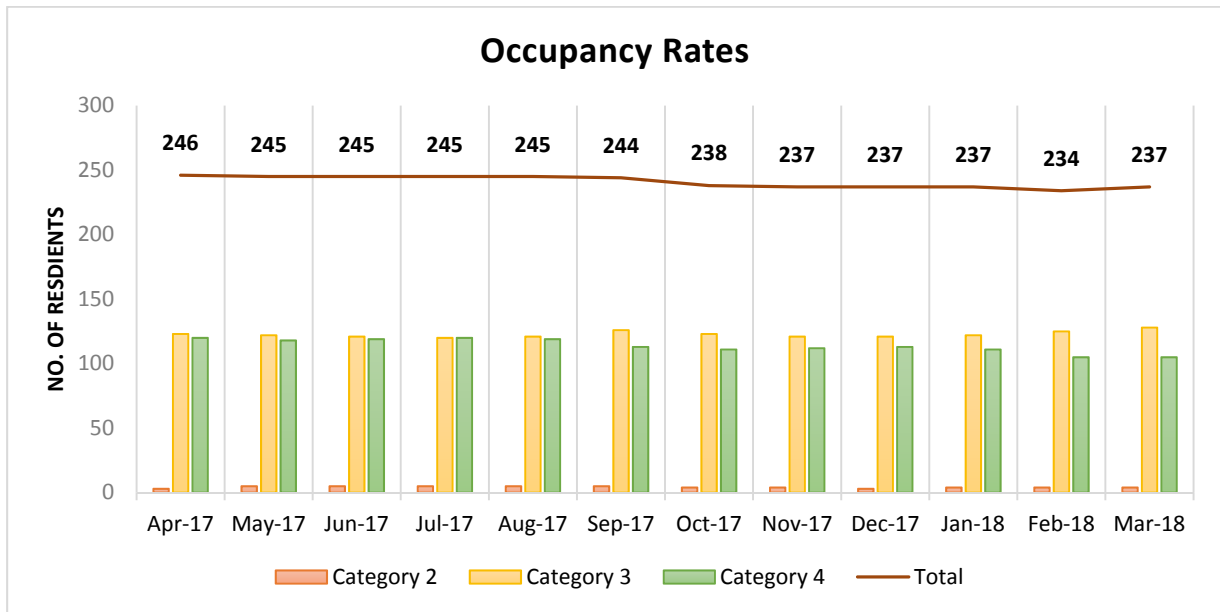
Application to the Home is done via the Agency for Integrated Care (AIC), Ministry of Health.



Before AIC's referral, residents are being profiled into 4 categories using the Resident Assessment Form to assess the level of nursing care required: -

Category I	Physically and mentally independent; may or may not use walking aids; do not need or need minimal assistance in activities of daily living (ADL).
Category II	Semi-ambulant; may have mild dementia, psychiatric/ behavioural problems; require some physical assistance and supervision in activities of daily living.
Category III	Wheelchair/ bed-bound; may have dementia or psychiatric/ behavioural problems; need help in activities of daily living and supervision most of the time.
Category IV	Highly dependent; may have dementia, psychiatric and behavioural problems; require total assistance and supervision for every aspect of activities of daily living.

In Bright Hill Evergreen Home, over 98% of our residents are in category 3 and 4 which indicate their high dependency on nursing care for their daily activities.



Category	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18
2	3	5	5	5	5	5	4	4	3	4	4	4
3	123	122	121	120	121	126	123	121	121	122	125	128
4	120	118	119	120	119	113	111	112	113	111	105	105
Total	246	245	245	245	245	244	238	237	237	237	234	237



Our Nursing Care

2017/2018 was an evolving year for our healthcare staff at Bright Hill Evergreen Home as they went through intense training on "Dignity of Care" to further enhanced the quality of care render to our resident. The person-centred approach has been highly emphasized and highlighted. Staff were trained by ward levels to customise care to meet resident's needs, requiring understanding of their pre-admission's experience and to support them to retain as much independence and dignity as possible. Continuous education for trained staff is conducted on an on-going basis to reinforce on the knowledge and techniques taught. Role models are identified to act as a guide for the rest to do the same and to have someone to emulate.



Our nurses play a vital role in carrying out Activities Of Daily Living (ADL) care, nursing interventions and procedures such as wound dressing, medication administration for our residents. In addition, the nurses organise activities for the residents to keep them mentally active and occupied. The activities are usually based on resident's preferences and expressed interest.



Internal Quality Assurance (IQA)

As part of continuous improvement process compliance mandated by the Ministry of Health (MOH), our Home conducts bi-yearly internal audits. The audits were conducted by the Quality Assurance (QA) Committee which comprises of senior nursing and operations staff.

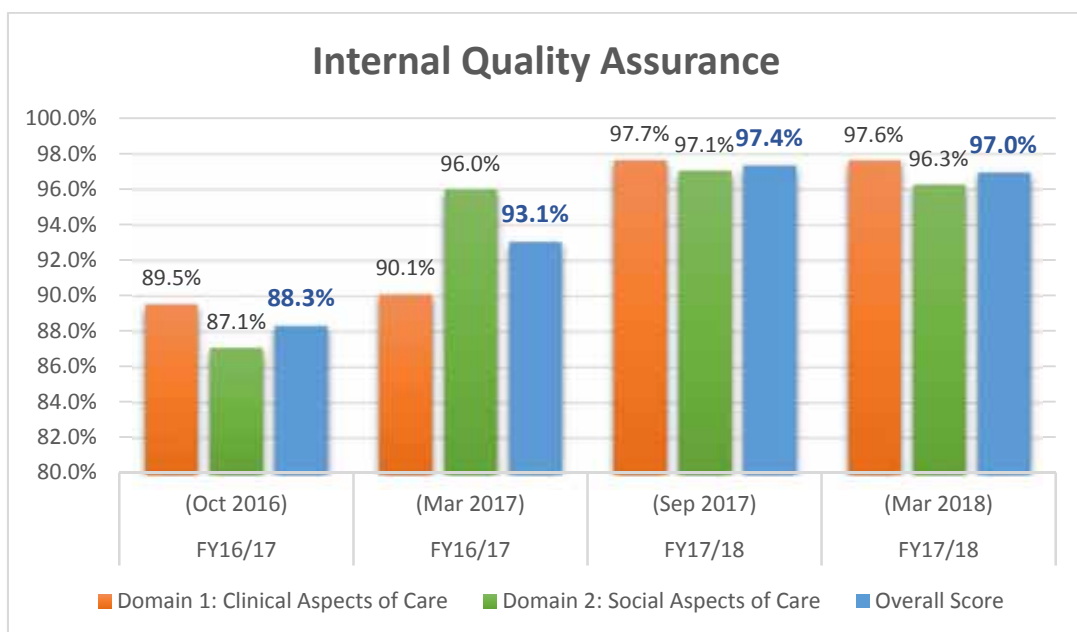
Areas of strength and gaps for improvement are identified. Remedial actions were carried out immediately to close gaps and lapses. Outcome for each QA indicators for entire Home and at individual ward level were shared to create awareness for improvement and commitment to strive for better results in the next audit. Supervisory nursing staff were reminded to heighten their vigilance in their supervision on identified gaps.



The bi-yearly IQA conducted under Enhanced Nursing Home Standards (ENHS) are based on the two domains below:

- Domain 1 – Clinical aspects of care which has 12 indicators
- Domain 2 – Social aspects of care which has eight indicators

Improvement is shown in our IQA results since FY2015/2016. Our Home was able to maintain above 95% score for last two audits conducted in September 2017 and March 2018.



Nursing Initiatives

Infection Control Committee - Hand Hygiene Audit

Handwashing in healthcare setting is one of the key way to prevent the spread of illness and infection. Our staff have been constantly reminded to wash their hands diligently by observing the Five Moments of Handwashing which is

- Before patient contact
- Before clean/aseptic procedure
- After body fluid exposure risk
- After patient contact
- After contact with patient surroundings

The Infection Control Committee carried out quarterly audits at each ward to assess staff's compliance level in practising the 5 moments of handwashing during work and the results were encouraging as the percentage for each quarter was delightfully maintained above 80% for past one year.

Month	Apr-17	Jul-17	Oct-17	Jan-18
Average %	86%	84%	82%	86%

The Committee also organised the Annual Hand Hygiene Day Event on 5 May 2017 to further:

- Reinforce the importance of hand hygiene and 5 moments of handwashing
- Improve the effectiveness of staff handwashing technique

There were approximately 100 participants from all departments, including contracted cleaners.



Continence Management Project

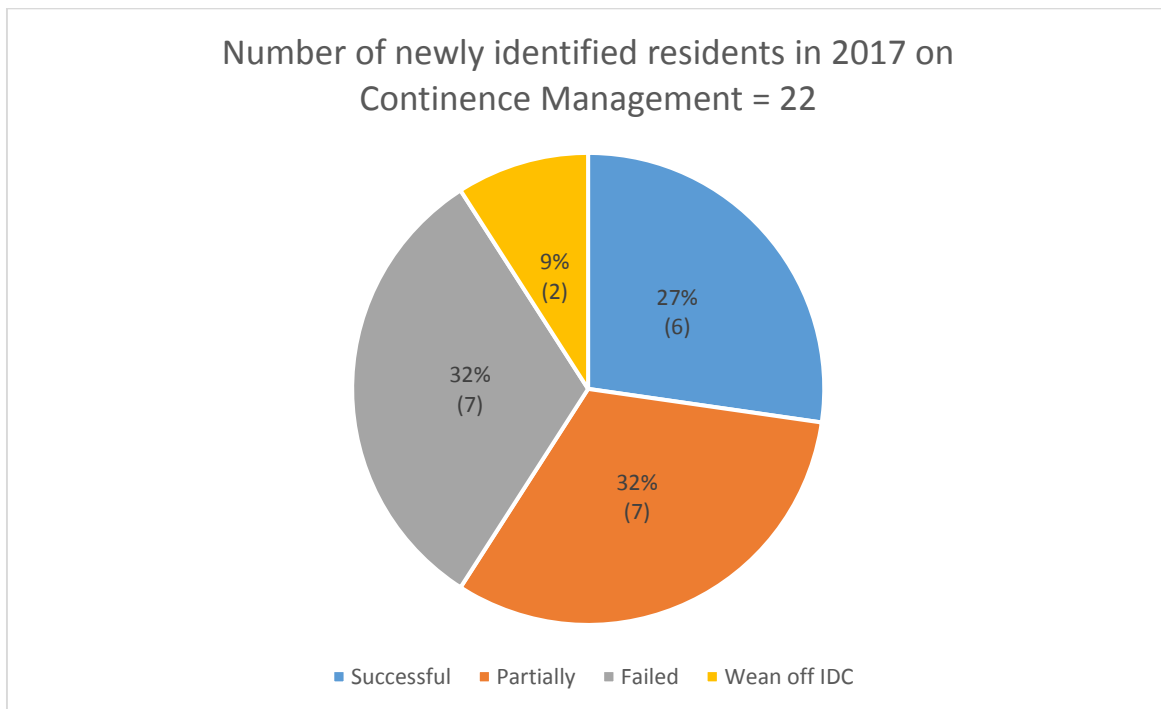
The Continence Management Project is an ongoing project to promote continence and restore independence in our residents where possible. It is also a platform to enhance our staff's knowledge and skills in managing urinary and bowel incontinence.

The team developed the following work plan for this project:

- Recruit nursing staff from each level to be champions
- Select potential resident to trial off diaper or urinary catheter
- Discuss and develop interventions for resident
- Periodically review and gather data on the progress of the resident
- Share statistics and success stories with other staff during staff meeting and Identify reasons why the team was unable to help other residents

There were 22 new residents identified for the project in 2017/2018. Among which, six residents have totally weaned off diaper, seven of them partially weaned off day diapers and 2 residents managed to weaned off urinary catheter.

The project has indeed enhanced self-esteem/dignity of residents, it has also benefitted the Home for saving \$766-\$949 on diapers for one resident annually. We will continue to roll out this project to the rest of the identified residents.



Nursing Staff Training and Development



Our Home recognised the importance in providing continuous training for our staff. This is to ensure that they are equipped with essential knowledge to cope with, reflect on and modify their clinical practice based on emerging knowledge and improve on the quality of nursing care. This year, the In-service committee has organised 7 in-service trainings/talks with a total attendance rate of 193.



There were speakers invited from National Healthcare Group Pharmacy, National Skin Centre and our Home's Doctor and Nurses. Professional topics like "Physiological Changes with Aging and Optimising Medication Use in Elderly" and "Skin Assessment/Topical Application" were delivered at the sessions which had benefitted the staff. Staff had feedback that they had enjoyed the talks and had gained knowledge.

The team is very encouraged when they see that the knowledge acquired improves their individual, team and organisation effectiveness. We strive to continue looking out for more appropriate trainings/talks to be organised for the staff in 2018/2019.



Multidisciplinary Meeting (MDM)



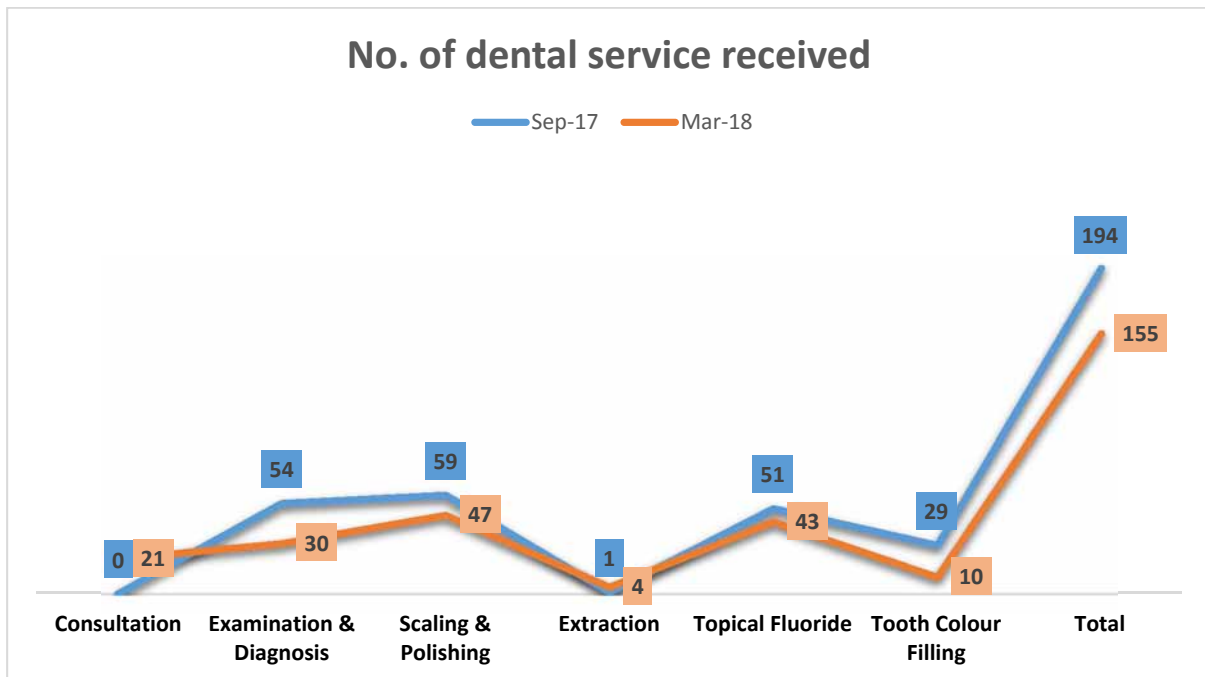
The Multidisciplinary Team comprises of Doctor, Nursing staff, Medical Social Worker, Physiotherapist, Occupational Therapist and therapist aides. During the meeting, issues regarding the selected residents were identified and discussed. Adopting a holistic approach, the team developed intervention that was appropriate for the resident. It was a great learning opportunity for all members as they learnt about the different aspects of the resident's care from various health professionals. The team strives to maintain or improve the functional status of the resident as well as managing behavioural issues.

In 2017, 4 sessions of MDM were conducted and 12 residents' issues were intensively discussed and managed.

Mobile Dental Clinic (MDC)

A lot of studies have shown that poor oral hygiene can aggravate medical conditions like heart diseases. Bacteria from the mouth can cause infection in other parts of the body when the immune system has been compromised by chronic diseases and on-going medical treatments. Hence, we recognise the importance of providing good oral hygiene for our residents.

In Bright Hill Evergreen Home, besides providing oral toilet for our residents at least twice a day, we have also collaborated with NTUC Mobile Dental Clinic to provide dental services for our residents twice a year. During the dental visit, services such as consultation, scaling and polishing, filling, simple tooth extraction and topical fluoride treatment were comprehensively provided to our residents. The chart below shows the number of dental service received by our residents in September 2017 and March 2018 respectively.



Departmental Collaborative Efforts for Continuous Improvement

Dignity of Care (Person Centred Approach) Project

Our Home is into the second year of our Dignity of Care (DOC) project. Started in April 2016, this project aims at heightening the awareness and importance of delivering dignified care, supporting and promoting the psychosocial well-being of our residents.

The DOC project will run for three years and focused on moving away from a task-focused care culture to one that accepts person-focused care as the guiding standard of practice throughout the entire home. All care staff has to undergo training and coaching to apply the 4 principles of person-centred care (PCC) in rendering their care service:

- People – Develop skills and competencies of the care staff in engaging residents
- Process – Review and streamline of existing work processes
- Programmes – Design new programmes and revise existing programmes
- Place – Create dementia friendly environment

This project helped us to holistically structure the social, culture and physical environment to achieve the goal of implementing DOC key elements, namely zero tolerance to abuse, respect, privacy, good communication and social inclusion. DOC project was rolled out at individual ward level so as to customize training and coaching relevant to the needs of the residents in the respective wards.

For the wards that had completed the project implementation, the following desired outcomes were achieved:

- Improved staff's attitude towards PCC leading to positive actual care delivery which in turn benefit the residents.
- Preserved residents' modesty at all times during intimate care task.
- Increased activity engagement levels for the residents.

Seeing the improvement in our care service delivery and the benefits reaped was very encouraging. Witnessing the change in our residents when we start to engage them in activities was especially heartwarming. Being engaged in activities allow residents to have a sense of responsibility and purpose in life. Activities were organized into 3 categories:

- Productive and Purposeful Activities
 - ✓ Residents were given opportunities to contribute or help.
 - ✓ It gives them a sense of control, experienced success, adding meaning and value to their life.
- People Related Activities
 - ✓ Residents were given opportunities to socialize.
 - ✓ It facilitated normalized interactions.
- Pleasure Related Activities
 - ✓ Residents were given opportunities to learn/explore.
 - ✓ It was enjoyment and fun.



The above article was published in The Straits Times

Mr Abraham Isacc was given the role of security officer for the ward he stayed in. He was very sick when the newspaper article was published. He passed away one month after. When we showed him the papers, he commented ...

“ Now I have an issue. I am good at my job and famous. There will be many job offers. Which one should I take? ”



Mr Goh Ah Huan is tasked to dry cups after meals. When asked to participate in some social activities while he was carrying out his job, he said ...



// I have not completed my drying. It is my job to finish it. You folks go ahead without me. //

Feedback from the staff on the training and coaching received.

// Training helps me to think in different ways in understanding residents.

- NA AHR PHE //



// It changes me a lot, especially in understanding their needs even though I do not understand what they are saying. Being able to determine the value of their lives as a person and as a whole.

-HCA DISALA //



The most useful for me was the on-site coaching. I got motivated to do better and be a better person for our residents.

- HA MICHEAL



See the residents as an individual who needs respect and trust.

-SN TIN MYO WIN



To ensure staff receives continuous training to sustain improvements, our Home has also put in place the following regular training programs:

- Continuous Education and Engagement – monthly discussion and coaching
- Role Modelling – to support internal mentoring needs of existing and newly recruited staff
- Recognition and Reward system – to motivate staff to work more productively and in accordance to care standards.

Allied Health Service

Overview

Our Home cannot emphasize enough the importance of the role of Allied Health Services. Working collaboratively with the nursing team, Interventions introduced at group and individual level target to improve the function, mobility, mental health and overall quality of life of the residents.

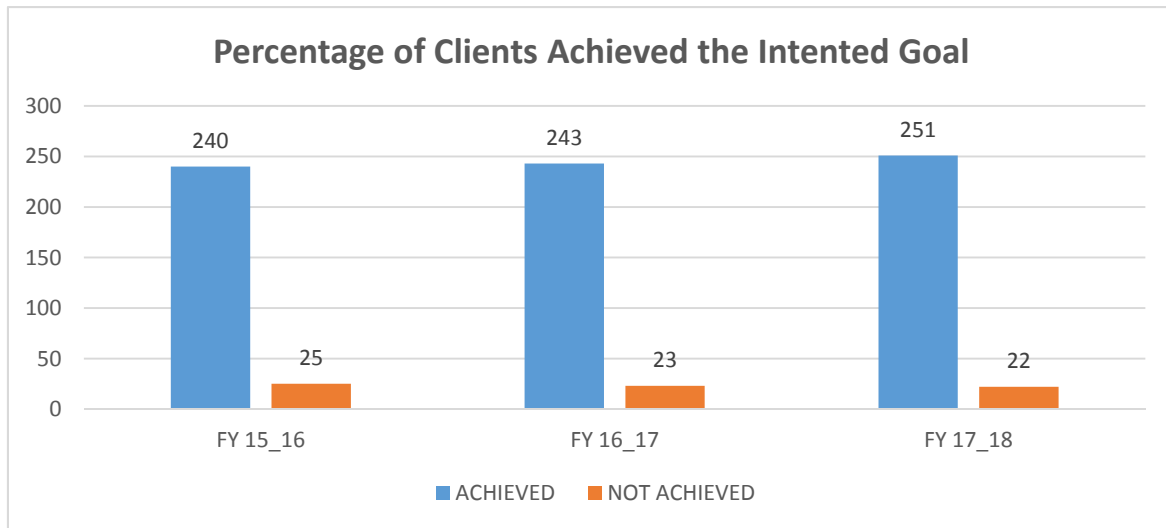
Physiotherapy Service

The Physiotherapy team, consisting of a Senior Physiotherapist and five Therapist Aides, helps to restore, maintain, and maximize optimal function of the residents. This is obtained through the following:

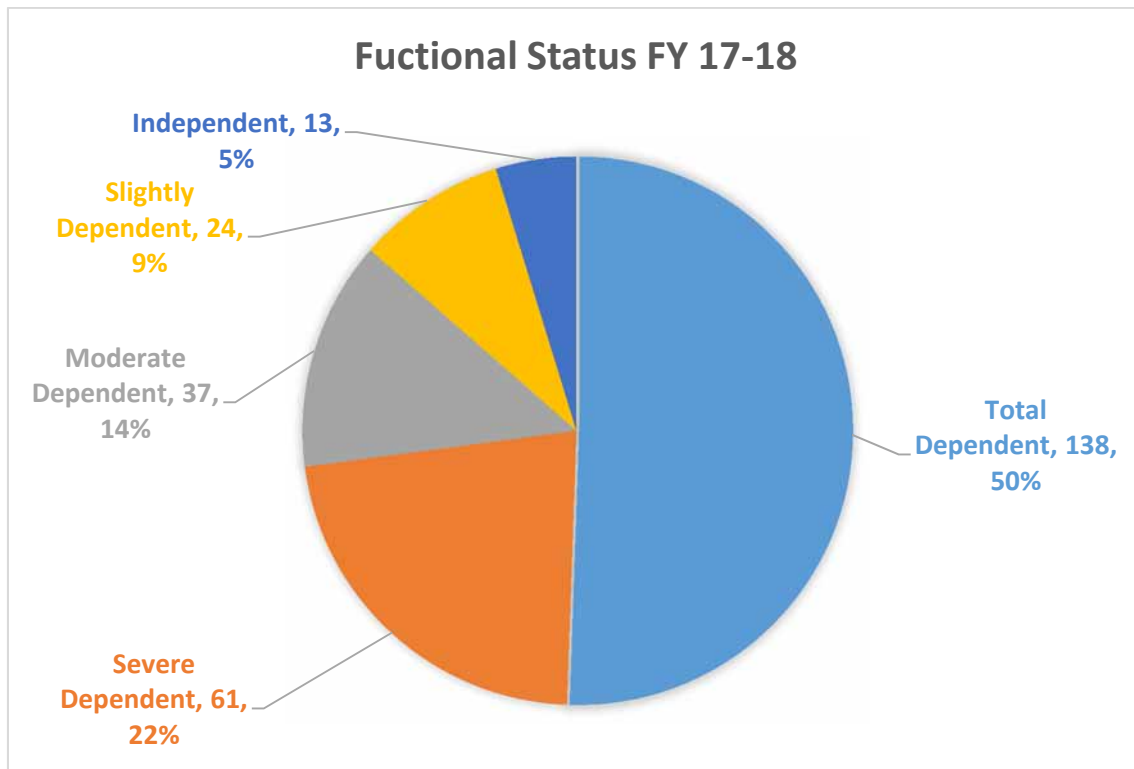
- Assess, diagnose and treat physical symptoms and limited movement caused by injury, aging, disability, or medical condition.
- Help residents understand what's causing their condition.
- Work with residents to restore, maintain and maximize movement, flexibility and physical independence.
- Develop customized treatment plans.
- Teach residents how to reduce pain and manage chronic symptoms.
- Teach residents on how to stay well, avoid future injury.



The **Individual Care Plan (ICP)** is designed and tailored according to each individual resident's physical, mental and social needs. Residents are assessed or reviewed once in every 6 months to evaluate their progress and re-designing of care plans accordingly.



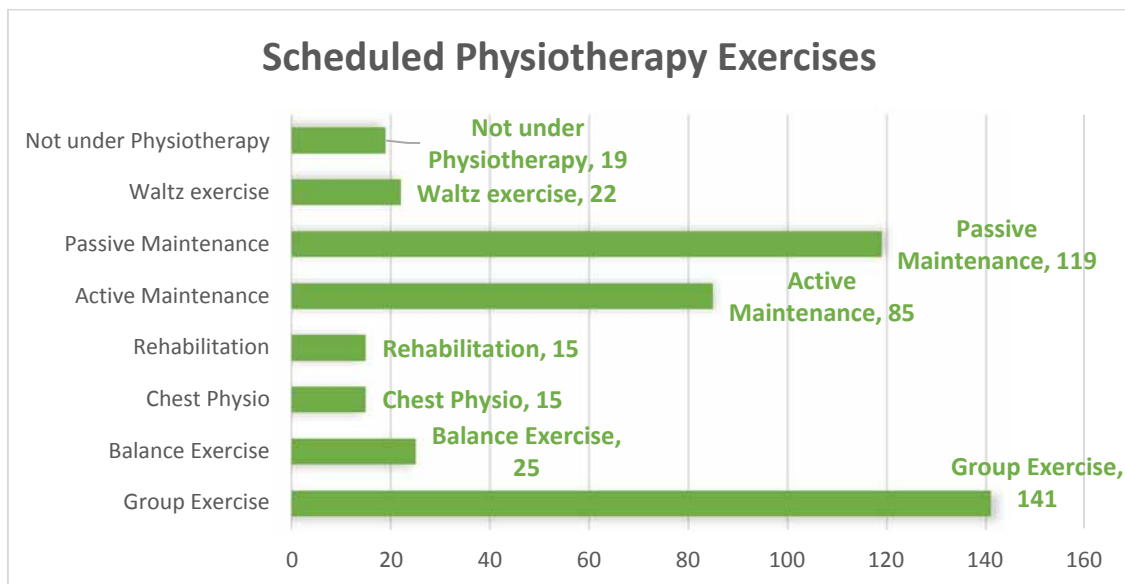
Our home achieved a consistent success level of above 90% on the goals set up under the Individual Care Plan. Some residents were unable to achieve their goals as a result of their comorbidity. It affects their functional status, cognitive impairment, fatigue, depression, pain, incontinence, and the unpredictability of the disease hence reducing rehabilitation potential.



As compared to last year, we saw a 2% increase in total dependency, 3% increase in Moderate dependency, and 4% increase in slight dependence, but we also saw a marked decrease of 9% in sever dependency and there is no change in total Independent score of **Modified Barthel Index (MBI) for functional level this year.**

The MBI is a measure of activities of daily living, which shows the degree of independence of a patient from any assistance. It covers 10 domains of functioning (**activities**): bowel control, bladder control, as well as help with grooming, toilet use, feeding, transfers, walking, climbing stairs, bathing and dressing. The deterioration in the functional level of our residents poses major challenge to the rehabilitation team on in maintaining their functional independence and preventing contracture in this group of residents.

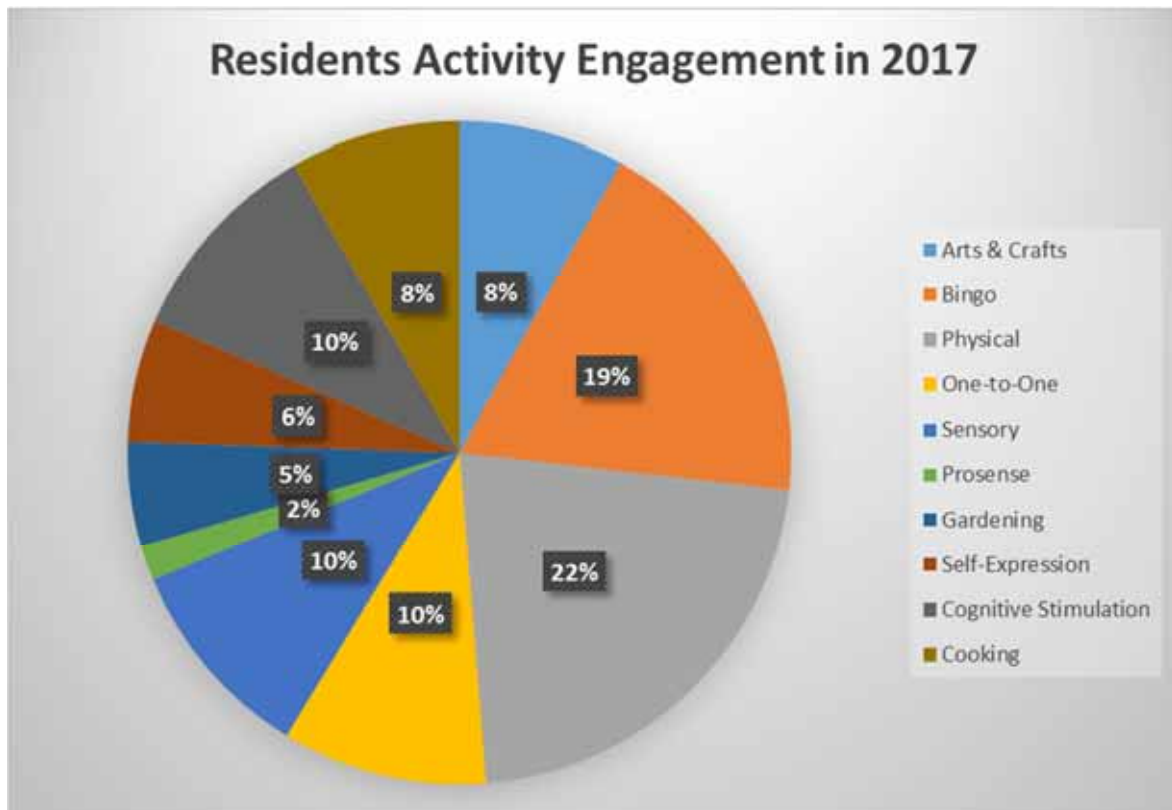
In the year under Individual care plan review, 92.2% of the total number of residents received some form of **Physiotherapy treatment.** This was a slight increase as compared to 91.5% reported last year.



Occupational Therapy

Our Occupational Therapy (OT) team aims to help people increase their functional independence in daily life while preventing or minimizing disability. With the engagement of a contracted Occupational Therapist from AWWA and supported by three Therapist Aides, the OT team laid out the following OT care plan for our residents:

- Conduct initial assessment, follow-up, reviews as well as other OT related assessments of residents.
- Develop individualized therapy care plans for residents.
- Plan group and individual therapy programs and implement appropriate activities and intervention.
- Monitor, track and document review and reassessment as needed.
- Work with other care staff to develop a holistic care plan for the individual resident.



Individual sessions were carried out in the ward for residents who did not participate in any of the group activities due to medical conditions and were found not suitable for group setting and preferred to be alone most of the time.

Group therapy was conducted to promote social interaction, physical and psychosocial well-being and to facilitate learning. Currently, our OT department forms the following groups and conduct weekly activities:

I. Sensory Group

- Sensory deprivation results in poor concentration, motor coordination and increased disorientation.
- The group conducts sensory-based activities that increase attention span, level of alertness, interaction with environment and decrease negative behaviours.

II. Life Skills Group

- Group activities focus on specific skills within the context of real-life situations such as:
 - ✓ Self-Awareness (knowing oneself, personal life choices)
 - ✓ Social-emotional (relating to others, making friends)
 - ✓ Practical Living (money, travel, living arrangements)
 - ✓ Problem-Solving (decisions making, setting goals and understanding risks)
 - ✓ Learning new skill (basic technology skills)



Functional and cognitive abilities activity

III. Physical Group

- Aim to promote regular physical activity to optimize functional and cognitive abilities.
- A movement-based activity that uses simple calisthenics which could benefit training of coordination, balance, cognition as well as giving opportunity for social interaction.

iv. Self-Expression Group

- Theme-based activities that touch on topics that are relevant and linked to residents' life experiences.
- Objectives are to provide opportunities for expressing and sharing personal life experiences, increase social interaction and decrease social isolation.



Cognitive Session



Cooking Group

v. Cognitive Group

- Engagement in a range of activities and discussions aimed at general enhancement of cognitive and social functioning.
- Activities include welcoming of members, singing, and discussions on selected non-controversial topics.

vi. **Cooking Group**

- Leveraging on food, something close to everyone's heart, this group conducts programs to calm, increase appetite, and entice people to a social gathering.
- These programs provide familiar sensory stimulation with smells, textures, and taste.
- Cooking provides the opportunity to take pride in oneself and perform past roles.

vii. **Arts and Crafts Group**

- Art has long been identified as a means to reduce stress and anxiety, as well as lower the risk of developing memory problems.
- Residents who participate in arts and craft based activities can experience a reduced risk of developing Mild Cognitive Impairment (MCI), which can sometimes lead to dementia.



Arts and Craft Session



Prosense Group Activity

• **Prosense Group**

- Prosense is an interactive system designed for physical rehabilitation therapies.
- Images that can be projected on the wall, table or floor delivers sensational visual effects induced by gestures and movements.
- Residents can freely interact with the sensory stimulating environment without wearing any special glove or being strapped to any hand held control.
- Intensive and repetitive motion helps further enhance neural plasticity.

OT programs were reviewed and revised to track their effectiveness, made necessary variations and designed new activities tailored to residents' physical, cognitive, social and emotional needs that changed overtime and as they aged further.

Speech Therapy

Our Home continued to contract the service of a Speech Therapist (ST) with Speech Therapy Works LLP. Weekly visits by the Therapist were scheduled to perform the following on our residents:

- Swallowing and feeding assessment and management
- Speech, voice and language assessment and management

The ST visited up to three hours a week and saw an average of two residents per visit. About fifty residents were on regular follow up with the ST over the period of one year.

Resulting from the ST assessment and management during the past year:

- About 40% of the residents' diet was upgraded from their current diet.
- 30% of the residents' diet remained unchanged.
- Another 30% of the residents' diet had to be downgraded due to medical conditions.
- Three residents successfully weaned off the nasogastric tube.



In March 2018, the Speech Therapist has also been asked to be involved in the pilot project to introduce chopped sides/easy chew diet for the residents. The project is still on-going.

Therapy Team's Professional Development

The Therapy team further strengthen their knowledge, skills, and abilities by attending trainings, seminars, and courses conducted in-house as well as by external trainers regularly.

Senior Therapists organise relevant on-the-job training for the Therapist Aides to equip them with the relevant skills to work more efficiently. Monthly review discussions with all members are being held to review resident's development as well as sharing of learnings within the group.

Active participation in the Dignity of Care Project and Multidisciplinary Meeting provides a platform for the Therapy team to work closely with other members of the care team. The Therapy team acquires information and skills beyond their field of work, allowing them to contribute more effectively in formulating more holistic care plans for our residents.

Medical Social Services

Our Medical Social Worker (MSW) team plays a crucial role in ensuring that the psychosocial well-being of our residents are being taken care off. Headed by a Senior MSW, supported by a Social Worker and a Social Service Assistant, the department provides psychosocial intervention to our residents and their families to cope with issues arising from illness, trauma or disabilities.

Our MSW helps new residents to adjust to the changes in their life related to their illness and adapting to a new living environment in a nursing home. As many residents are not expected to go home, the MSW also helps them to deal with grief, loss, life changes or depression and provision of services related to end of life care. MSW collaborate with other staff and medical professionals to ensure residents' wishes are carried out, especially for those residents with "unfinished business".

Advanced Care Planning (ACP)

Advance care planning is a process of discussion that enables competent adults to express their wishes about end-of-life care through periods of decisional incapacity. Given the fact that many of our residents are going to spend their remaining days with the Home, providing well planned end-of-life care is becoming increasingly crucial. Many residents are not only ill, they also face the problems associated with psychological, social, spiritual, and financial concerns.

Our MSW plays a key role in ensuring that an interdisciplinary care approach is applied in handling ACP. Besides working with the Home's care team, the MSW engages the residents and their families during life transitions because of their skills of communication, negotiation, support and advocacy.

Our MSW worked with our residents and their families:

- To address psychosocial and spiritual concerns of all parties
- To help the residents to make advance care planning or formulate advance directives
- To provide grief counselling for pre-bereaved or bereaved family members

Music Therapy

Engaging the help of an external consultant, The Home introduced Music Therapy as one intervention to further enrich the life of our residents. It also provides an avenue for communication that was helpful to those who found it difficult to express themselves in words.

Music Therapy was introduced as a therapeutic tool to address physical, emotional, cognitive, and social needs of our residents. After rounds of interviews and assessment on the selected sound tracks, the consultant customised personalised favourite music playlists for individual selected seniors. The treatment involved creating, singing, moving to, and/or listening to music.





The playlist was selected based on individual resident's life history and background information gathered from our nurses, MSW and their family members. We witnessed the following improvement in our residents well-being:

- Increasing motivation to become engaged in treatment.
- Providing an outlet for expression of feelings.
- Reduced incidents of display of aggressive behaviour.
- Able to interact better socially.

Discharge Planning

Many residents will spend their remaining days in nursing homes once they are admitted. They generally are unable to take care for themselves due to chronic health conditions. However, whenever possible, our Home tries our best to discharge residents who are medically and physically able to do so to reintegrate back to the community.



Referral to a Senior Group Home to reintegrate in the community

For residents without own home or sufficient family support, Senior Group Home in the community is an option. The Senior Group Home model supports elderly in rental flats to age within the community, and delay premature institutionalisation of these seniors.

In 2017/2018, our Home successfully arranged for two residents to be housed within Senior Group Homes.

The Multidisciplinary Team worked with the resident and community representatives to identify the needs of the resident for a safe discharge. Post discharge follow-up and evaluations were conducted to ensure discharged residents are well integrated back to the community.

Reminiscence Group Work

Reminiscence therapy involves the use of life histories as a form of therapeutic intervention. Stories of the life and experiences of individuals were shared during Reminiscence Group Work sessions to help residents maintain good mental health.



Our Home's MSW team had completed two Reminiscence group work programme this year. For each programme, six female and six male residents went through eight sessions to cover reminiscence topics that are close to the heart and daily living of individuals.

- Childhood Games and Songs
- Money and Occupation
- Health
- Favourite Food
- Family
- Spirituality

Residents were able to socialise better after the sessions and more willing to share their past pains and happiness, allowing them an avenue to pour out their bottled up feelings.

SUSS Internship Site Placement



In collaboration with Singapore University of Social Sciences (SUSS), students were placed at our Home to provide them with a platform to apply what they have learned in institutions to real life.

The internship was mutually beneficial for both the interns and our residents. Students were able to apply their counselling and casework services skills on our residents. At the same time, residents found a listening ear and companionship in the students.

Our Staff

At BHEH, we believe our staff are here not just to perform a job but to build a successful and meaningful career with us. We always ensure that we keep a well-trained and happy workforce. We value our staff's contribution and recognise their good performance through competitive compensation and benefits, training and development opportunities and career progression.



BHEH places strong emphasis on promoting work-life balance and recognises that workplace wellness and conducive environments lead to enhanced productivity and talent retention.

Formal orientation program, cross-functional training, maintenance of professional skills, coaching, career development, and personal development are conducted as part of our staff development programmes.

Our home is assured that care standards remain high and consistent. We witness great work engagement and commitment. Best practices are shared and support is generously offered when needed. Staff potential is maximized, resulting in improvement of staff moral and fostering of strong teamwork and camaraderie.

Staff Strength

Employees are the backbone of any healthcare institutions, and certain strengths they possess or acquire help institutions operate more efficiently. We always assess our employee's strengths, then place them in positions where these strengths can best be used. Strengths can be either skill-based or related to personal values.

Management & Support Staff



March 2017 = 29
March 2018 = 31

Direct Care Staff



March 2017 = 116
March 2018 = 116

Staff Welfare

Work hard, play hard! Ensuring our staff maintains a healthy work-life balance, our Home strives to build a fun-filled and supportive environment.

The annual Nurses' Day celebration is a highly-anticipated event for every nursing employee. Employees across the wards show off their creative sides by dressing up for a themed party each year. We also take the opportunity to appreciate staff for their contributions throughout the year.



Caring and sharing spills across all nationalities. Every year in around April, our Home celebrates Thingyan, the Burmese New Year Festival. Festive celebration must always be accompanied by food. Myanmar staff whipped up local Myanmar dishes and shared with all staff in the Home. The tradition to splash water is not spared even within the Home. Staff splashed water on each other to wash away all sins and disillusion from body, mind and soul and the New Year can start with a purified clean slate.



Christmas and New Year is always celebrated in with lots of food and programmes. Instead of food catering, staff prepared their nationality dishes to share to satisfy their craving for their home-cooked food for the Christmas and New Year celebration in 2017. Inter-wards talent competition filled the night with lots of fun and laughter.



Staff Wedding In The Home

Wedding bells rang on 25 August 2017 for our staff Goldilocks and Gihan! Showered with blessing from all staff, everyone joined in the wedding reception held at our beautiful Roof Top garden. It was a very joyous and happy event. May the years ahead for them be filled with lasting joy!



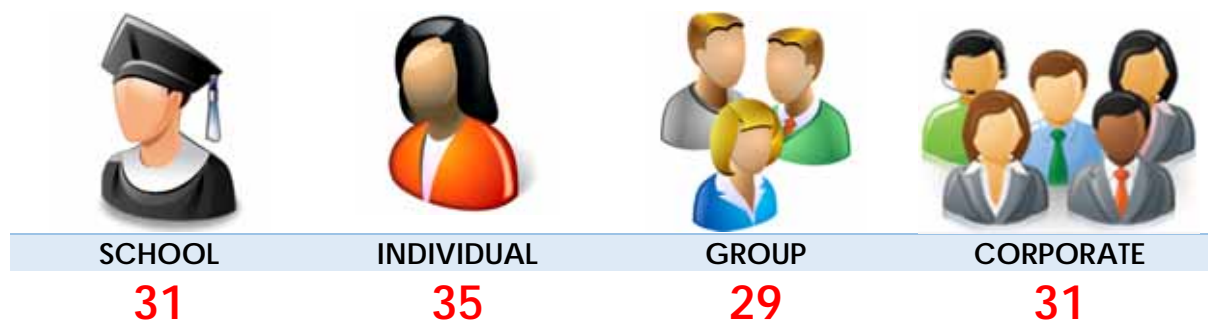
Volunteers and Donors



Always having the thoughts of our residents in their mind, our donors and volunteers continued to rendered their support and help to our residents.

Individuals and corporates donated generously and volunteered their time to our residents, allowing our Home to provide better service to our residents. Residents always look forward to seeing the volunteers and engaging in the activities organised. They brought companionship and offer opportunities for our residents to be engaged socially with the community. You brought smiles and joy to our old folks. Thank you.

Volunteers' Profile



Events & Activities



Golfing for Good at Charity Golf 2017



NSRCC hosted its 22nd Charity Golf on 13th & 14th May 2017 at NSRCC Kranji.

Since the inception of the Club in 1995, the club has readily provided a fundraising platform which has given rise to many meaningful collaborations, proving beneficial to the less fortunate people in our community.

Graced by Minister-for-Defence, Dr Ng Eng Hen, the event aimed to extend a helping hand to organisations that care for the destitute and/or ill elderly.

As a collaborated effort between the Organising Committee, prestigious sponsors and long-time donors, over S\$300,000.00 was raised. Bright Hill Evergreen was one of the beneficiary.

Frost The Trail 2017



Thank You once again to Frost & Sullivan, donors and partners for adopting Bright Hill Evergreen Home as one of the beneficiaries for Frost The Trail 2017.

With the generous donations received all these years, it has enable us to constantly improve on our service provision that benefits our residents.



Starry Starry Night Out to Merlion Park & Marina Bay



A big thank you to our generous donor who had sponsored the trip to the Merlion Park and Esplanade. These are the two most easily recognizable landmarks in Singapore and also stand across each other, on the opposite sides of the rivers.

From the Merlion Park, we took our residents to the Esplanade, the Durian-shaped building across the river. Walked farther, our residents had their dinner at Makansutra Gluttons' Bay. It is a food centre offering a good selection of Indian, Chinese and Southeast Asian food.

After dinner, we took a relaxing stroll across the Helix Bridge, linking to Marina Centre Event Plaza. We watched the 15-minute light and water show, immersed in a beautiful symphony of music, water and light powered by advanced lasers, fountain jets and visual projectors.

It was definitely an enjoyable outing for both our elderly and volunteers.

Visiting the Festive Street Bazaar

Lunar New Year or the Spring Festival is the most important traditional Chinese celebrations. It is not complete without a trip to Chinatown. Yearly outing to Chinatown is a “must-go” event for most of our residents.

In celebrating the Year of the Dog, we brought our residents down to the decorated streets in Chinatown for a stroll to feast on the traditional Chinese New Year snacks, cookies, preserved fruits, and more!

Our residents enjoyed the brilliant decorations, festive eats and shopping.



A day out to Singapore Discovery Centre



Singapore Discovery Centre is a place for everyone, where they can See, Hear, Touch and Discover the milestones and achievements of Singapore through our hi-tech and interactive exhibits.

Our residents were dazzled by the technology, large format 3D/2D shows, robotics and the entertaining displays. It was an experience for our elderly and volunteers to enjoy, relived and explored the Singapore Story with insights into the nation's challenges, dreams and aspirations.

Reliving the Memories of Haw Par Villa



Haw Par Villa, better known as Tiger Balm Garden to the older generation and to our residents who had the memory of remembering her maiden name, is located in the western part of Singapore.

When we walked uphill through the grand entrance of Haw Par Villa, we were entering a realm of mystical wonders and discoveries. During our 2.5-hour tour, we walked through the mythological park to marvel at the truly unique dioramas and sculptures of sumo wrestlers, sea creatures, and a human-crab mutant.

Among the 1,000 displays, our residents and volunteers shared tales of the Chinese folklore and mythology in the park. It was an enjoyable trip for both our elderly and volunteers.

CNY celebration with Pan Pacific Hotels Group



Delicious " Yu Sheng" prepared by the Chefs and staff from Pan Pacific Hotels Group



Another Great Lunch Out for our Residents



Awsome Penang Street food sponsored by GD Group



Residents enjoyed the vegetarian lunch at Fo Guang Shan sponsored by our volunteers

Value in Action (VIA) from Schools & Institutions



Visiting by Pre-Schools & Child Care Centre



Corporate Social Responsibility (CSR) Program



Evening walk to Punggol Waterway by SIA Engineering employees



Birthday celebration organised by staff from Standard Chartered Singapore



Karaoke and Bingo session by SCB Group employees



Staff from Singapore Institute of Technology celebrating CNY with our residents

Individual and Group Volunteering



Friends from Singapore Swimming Club distributing Ang Bao and goddies bag



Sunday morning walk organised by Sunday Love and Care volunteers



Bingo and Karaoke session by Evelyn and friends



Monthly haircut by Love Care Volunteer



Mr & Mrs Chandran's daughter's wedding



Not forgetting our elderly on her wedding, Supraja invited them to her wedding held on 25 Feb 2018 and donated all the cash gifts she received to our nursing home. Together with her parents, Mr and Mrs Chandran, Supraja and their group of volunteers brought many weekends of fun and joy to our old folks with their carefully designed games and thoughtfully selected food in the past years. Thank you for letting us share in this joyful day. We wish Supraja and Shyam all the best as they embark on this wonderful union.



To each and every individual, group and corporation who had given so generously in cash and in-kind, a very big THANK YOU.

We are all committed to a common cause, providing quality and dignified care to our pioneer generations. You have shared, gave generously and unconditionally your time and love to our residents.

Many of you had given so much of yourselves to our elderly and expect so very little in return. Without your constant support, we on our own would not be able to deliver what we believe is the best to our residents. This is home to many of our residents. All of us, including you, make a great difference to their life.

In compliance with the Singapore Personal Data Protection Act, the Home shall not disclose the names of our donors. You may contact the Home directly should you require more information in this area.

**BRIGHT HILL
EVERGREEN HOME**

[UEN. S82SS0008F]

[Registered under the Societies Act (Chapter 311) in
the Republic of Singapore]

**AUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 MARCH 2018**

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Fiducia LLP

(UEN. T10LL0955L)

Public Accountants and
Chartered Accountants of Singapore

71 Ubi Crescent
#08-01, Excalibur Centre
Singapore 408571
T: (65) 6846.8376
F: (65) 6491.5218

STATEMENT BY THE MANAGEMENT COMMITTEE

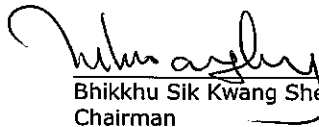
In the opinion of the Management Committee, the accompanying financial statements set out on pages 6 to 28 are drawn up so as to present fairly, in all material respects, the state of affairs of Bright Hill Evergreen Home (the "Home") as at 31 March 2018 and of the results, changes in funds and cash flows of the Home for the financial year then ended.


At the date of this statement, there are reasonable grounds to believe that the Home will be able to pay its debts as and when they fall due.

The Management Committee, comprising the following, authorised the issue of these financial statements on

Chairman	Bhikkhu Sik Kwang Sheng @Tang Chee Hoong
Secretary	Kweh Soon Han
Treasurer	Lim Teck Foon
Committee Member	Chan Poh Swee @ Chan Poh Swai
Committee Member	Loke Chan Thai
Committee Member	Kek Seng Swee, Nicholas
Committee Member	Dr. Lau Kah Yong
Committee Member	Lee Boon Huat, Ben
Committee Member	Wong Chee Yeung Stewart
Committee Member	Yeap Soon Keong Dan
Committee Member	Goh Swee Kang, Jayson

On behalf of the Management Committee,


Bhikkhu Sik Kwang Sheng
Chairman


Lim Teck Foon
Treasurer

Singapore, **28 AUG 2018**

Fiducia LLP

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Chartered Accountants of Singapore

71 Ubi Crescent
#08-01, Excalibur Centre
Singapore 408571.
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F: (65) 6491.5218

Independent auditor's report to the members of:

BRIGHT HILL EVERGREEN HOME
[UEN. S82SS0008F]

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Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Bright Hill Evergreen Home (the "Home") which comprise the statement of financial position as at 31 March 2018, and the statement of financial activities, statement of changes in funds and statement of cash flows for the financial year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material respects, the state of affairs of the Home as at 31 March 2018 and the results, changes in funds and cash flows of the Home for the financial year ended on that date.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the information included in the Statement by the Management Committee set out on page 2 but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information, 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.

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Chartered Accountants of Singapore

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(CONT'D)

Independent auditor's report to the members of:

BRIGHT HILL EVERGREEN HOME
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Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

Those charged with governance are responsible for overseeing the Home's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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(CONT'D)

Independent auditor's report to the members of:

BRIGHT HILL EVERGREEN HOME
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Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

- 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 Home's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Home 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 those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In our opinion,

- (a) the accounting and other records required to be kept by the Home have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations.
- (b) the fund raising appeals conducted by the Home during the year ended 31 March 2018 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund raising appeals.

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Independent auditor's report to the members of:

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Report on Other Legal and Regulatory Requirements (Cont'd)

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

- (a) the Home 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 Home has not complied with the requirements of regulation 15 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations.



Fiducia LLP

Public Accountants and
Chartered Accountants
Singapore,

28 AUG 2018

Partner-in-charge: Ong Lien Wan
PAB No.: 01360

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018**

	Note	2018		Total funds S\$	2017 Total Funds S\$
		Unrestricted fund General fund S\$	Restricted fund Community Silver Trust fund S\$		
INCOME					
Voluntary income					
Donations	4	640,591	0	640,591	505,468
Government subventions	5	4,628,113	0	4,628,113	4,386,813
Elderly Fund for Residents		2,000	0	2,000	9,666
AIC NHELP grant		0	0	0	59,814
AIC Training grant		3,298	0	3,298	13,298
Community Trust Fund (CST)		0	531,863	531,863	1,801,453
MOH - Building improvement fund		0	0	0	63,712
MOH - Disbursement of rental		512,984	0	512,984	512,984
MOH - RR funding		334,253	0	334,253	286,921
MOH - ILTC salary adjust exercise		738,304	0	738,304	840,030
MOH - Influenza subsidy scheme		1,005	0	1,005	1,000
SDF Grant		885	0	885	4,670
		<u>6,861,433</u>	<u>531,863</u>	<u>7,393,296</u>	<u>8,485,829</u>
Income from generating funds					
Income from charity concert		0	0	0	1,170
Donations					
- Solicited (fundraising event)	4	6,978	0	6,978	26,395
		<u>6,978</u>	<u>0</u>	<u>6,978</u>	<u>27,565</u>
Income from charitable activities					
Programme fees from paying residents		<u>1,660,541</u>	<u>0</u>	<u>1,660,541</u>	<u>1,606,508</u>
Other income					
Interest income		179,684	0	179,684	161,888
Reversal of allowance for impairment	9	0	0	0	24,425
Special employment credit		24,517	0	24,517	39,201
Wage credit scheme		26,175	0	26,175	13,264
Others		16,373	0	16,373	5,516
		<u>246,749</u>	<u>0</u>	<u>246,749</u>	<u>244,294</u>
Total income		<u>8,775,701</u>	<u>531,863</u>	<u>9,307,564</u>	<u>10,364,196</u>
LESS: EXPENDITURE					
Cost of generating funds					
Fundraising expenses		379	0	379	965
Cost of charitable activities					
Advertisement for recruitment		6,920	0	6,920	8,337
Cleaning expenses		131,153	212,745	343,898	348,906
Dignity of care project		0	229,057	229,057	0
New therapy and other program		2,717	60,589	63,306	0
Patient care expenditure		503	7,185	7,688	191,940
Herbs garden		0	0	0	449
Balance carried forward		<u>141,293</u>	<u>509,576</u>	<u>650,869</u>	<u>549,632</u>

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018 (CONT'D)**

	Note	2018		Total funds S\$	2017 Total funds S\$
		Unrestricted fund	Restricted fund		
		General Fund S\$	Community Silver Trust fund S\$		
EXPENDITURE (CONT'D)					
Cost of charitable activities (Cont'd)					
Balance brought forward		141,293	509,576	650,869	549,632
Incontinence pad		98,915	0	98,915	132,019
Rental of building		512,984	0	512,984	512,984
Repair and maintenance		152,409	15,040	167,449	138,912
Staff costs	6	2,994,371	18,005	3,012,376	2,884,874
Staff training		0	0	0	2,542
Supplies and materials		897,125	2,981	900,106	948,737
Utilities charges		315,437	0	315,437	294,103
		<u>5,112,534</u>	<u>545,602</u>	<u>5,658,136</u>	<u>5,463,803</u>
Governance and other administrative costs					
Audit fee		13,803	0	13,803	14,445
Bank charges		1,172	0	1,172	1,113
Charity dollars		5,931	0	5,931	1,418
Communication		5,584	0	5,584	5,408
Depreciation	10	462,393	181,793	644,186	402,209
GST expenses	11	275,068	0	275,068	0
Minor assets		8,834	53,720	62,554	12,995
Security services fees		0	0	0	1,059
Insurance		14,506	0	14,506	18,767
Licensing expense		1,715	0	1,715	3,563
Loss on disposal of property, plant and equipment		47,231	1,857	49,088	15,397
Membership fee		2,654	0	2,654	1,183
Miscellaneous expenses		1,920	0	1,920	3,775
Motor vehicles expenses		14,406	0	14,406	14,037
Professional and legal fees		3,651	66,834	70,485	53,170
Postage and stamp duties		595	0	595	734
Printing and stationeries		16,033	0	16,033	20,651
Staff costs	6	1,535,266	2,813	1,538,079	1,379,901
Transportation		801	0	801	1,611
AIC - Outing for Elderly Fund		11,892	0	11,892	16,315
		<u>2,423,455</u>	<u>307,017</u>	<u>2,730,472</u>	<u>1,967,751</u>
Total expenditure		<u>7,536,368</u>	<u>852,619</u>	<u>8,388,987</u>	<u>7,432,519</u>
NET INCOME / (EXPENDITURE) FOR THE FINANCIAL YEAR					
		<u>1,239,333</u>	<u>(320,756)</u>	<u>918,577</u>	<u>2,931,677</u>

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

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2018

	Note	2018 S\$	2017 S\$
ASSETS			
Current assets			
Cash and cash equivalents	7	7,968,302	8,210,497
Fixed deposits	8	15,000,000	13,000,000
Trade and other receivables	9	674,857	526,848
		<u>23,643,159</u>	<u>21,737,345</u>
Non-current asset			
Property, plant and equipment	10	<u>1,027,673</u>	<u>1,478,021</u>
Total assets		<u>24,670,832</u>	<u>23,215,366</u>
LIABILITIES			
Current liabilities			
Resident's accounts		311,035	377,478
Trade and other payables	11	<u>1,340,063</u>	<u>736,731</u>
Total liabilities		<u>1,651,098</u>	<u>1,114,209</u>
NET ASSETS		<u>23,019,734</u>	<u>22,101,157</u>
FUNDS			
Unrestricted funds			
General fund		10,132,140	8,892,807
Designated funds			
- Capacity expansion	12	7,000,000	7,000,000
- Capability building	12	1,860,000	1,860,000
Restricted funds			
Community Silver Trust fund	13	3,866,664	4,187,420
Designated donation fund	13	<u>160,930</u>	<u>160,930</u>
Total funds		<u>23,019,734</u>	<u>22,101,157</u>

The accompanying notes form an integral part of these financial statements

**STATEMENT OF CHANGES IN FUNDS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018**

	Balance at beginning of financial year S\$	Net income / (expenditure) for the financial year S\$	Balance at end financial of year S\$
2018			
Unrestricted funds			
General fund	8,892,807	1,239,333	10,132,140
Capacity expansion	7,000,000	0	7,000,000
Capability building	1,860,000	0	1,860,000
	<u>17,752,807</u>	<u>1,239,333</u>	<u>18,992,140</u>
Restricted funds			
Community Silver Trust fund	4,187,420	(320,756)	3,866,664
Designated donation fund	160,930	0	160,930
	<u>4,348,350</u>	<u>(320,756)</u>	<u>4,027,594</u>
Total funds	<u>22,101,157</u>	<u>918,577</u>	<u>23,019,734</u>
	Balance at beginning of financial year S\$	Net income for the financial year S\$	Balance at end financial of year S\$
2017			
Unrestricted funds			
General fund	6,657,859	2,234,948	8,892,807
Capacity expansion	7,000,000	0	7,000,000
Capability building	1,860,000	0	1,860,000
	<u>15,517,859</u>	<u>2,234,948</u>	<u>17,752,807</u>
Restricted funds			
Community Silver Trust fund	3,490,691	696,729	4,187,420
Designated donation fund	160,930	0	160,930
	<u>3,651,621</u>	<u>696,729</u>	<u>4,348,350</u>
Total funds	<u>19,169,480</u>	<u>2,931,677</u>	<u>22,101,157</u>

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

**STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018**

	Note	2018 S\$	2017 S\$
Cash flows from operating activities			
Net income for the financial year		918,577	2,931,677
Adjustments for:			
- Depreciation of property, plant and equipment	10	644,186	402,209
- Interest income		(179,684)	(161,888)
- Loss on disposal of property, plant and equipment		49,088	15,397
Operating cash flow before changes in working capital		<u>1,432,167</u>	<u>3,187,395</u>
Changes in working capital			
- Trade and other receivables		(126,754)	95,389
- Trade and other payables		603,332	(82,858)
- Residents' accounts		(66,443)	33,129
Net cash generated from operating activities		<u>1,842,302</u>	<u>3,233,055</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	10	(243,026)	(425,591)
Proceeds from disposal of property, plant and equipment		100	90
Interest received		158,429	144,118
Net cash used in investing activities		<u>(84,497)</u>	<u>(281,383)</u>
Net increase in cash and cash equivalents		1,757,805	2,951,672
Cash and cash equivalents at beginning of financial year		<u>21,210,497</u>	<u>18,258,825</u>
Cash and cash equivalents at end of financial year		<u>22,968,302</u>	<u>21,210,497</u>
Cash and cash equivalents comprise:			
Cash and cash equivalents	7	7,968,302	8,210,497
Fixed deposits	8	<u>15,000,000</u>	<u>13,000,000</u>
		<u>22,968,302</u>	<u>21,210,497</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

1. General information

Bright Hill Evergreen Home (the "Home") is registered with the Registry of Societies under Societies Act (Chapter 311) in Singapore on 24 May 1982. The Home's registered address and principal place of business is at 100 Punggol Field, Singapore 828811.

The principal activities of the Home are those of provide standard nursing care to the residents, therapy activities by Occupational therapist and Physiotherapist and social activities such as in-house party, outings, entertainment, games organised by volunteers.

The objectives of the Home are to provide and maintain quality care to the residents and discharge them to the community when appropriate.

The Home is a charity registered under the Charities Act since 2 April 1987. It has been granted an Institution of a Public Character ("IPC") status for the period from 1 December 2015 to 30 November 2017 and was renewed for another period from 1 December 2017 to 30 November 2020. The National Council of Social Service ("NCSS"), which is itself a gazetted IPC, has approved the Home to be a member of the NCSS-managed Central Fund Registry since 15 June 1993. As a result, all cash contributions to the Home are tax deductible to the donors and the Home is eligible for tax exemption under Section 13M (2)(b) of the Singapore Income Tax Act.

2. Significant accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with Financial Reporting Standards in Singapore ("FRSs") and the disclosure requirements of the Societies Act (Chapter 311) and Charities Act (Chapter 37). The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

The financial statements are presented in Singapore Dollar (S\$), which is the Home's functional currency.

The preparation of the financial statements in conformity with FRSs requires management to exercise its judgement in the process of applying the Home's accounting policies. It also requires the use of certain critical accounting estimates and assumptions

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 3.

2.1.1 Interpretations and amendments to published standards effective in 2017

On 1 April 2017, the Home has adopted the new or revised FRSs and Interpretations to FRSs (INT FRSs) that are mandatory for application from that date. Changes to the Home's accounting policies have been made as required, in accordance with the relevant transitional provisions in the respective FRSs and INT FRSs.

The adoption of these new or amended FRSs and INT FRSs did not result in substantial changes to the accounting policies of the Home and had no material effect on the amounts reported for the current or prior financial year.

2. Significant accounting policies (Cont'd)

2.1 Basis of preparation (Cont'd)

2.1.2 Standards issued but not yet effective

The Home has not adopted the following standards and interpretations that were issued but not yet effective:

FRS	Effective date	Title
FRS 109	1.1.2018	Financial instruments
FRS 115	1.1.2018	Revenue from Contracts with Customers
FRS 116	1.1.2019	Leases

Except for FRS 116, Leases, the Management board believes that the adoption of the revised standards and interpretations will have no material impact on the financial statements in the period of the initial application. The nature of the impending changes in accounting policy on adoption of the FRS116 is described below.

FRS 116: Leases

FRS 116 requires lessees to recognise most leases on statement of financial position to reflect the rights to use the leased assets and the associated obligations for lease payments as well as the corresponding interest expense and depreciation charges. The standard includes two recognition exemptions for lessees – leases of 'low value' assets and short-term leases. The new leases standard is effective for annual periods beginning on or after 1 January 2019.

The Home is currently assessing the impact of the new standard and plans to adopt the new standard on the required effective date. The Home expects that the adoption of new standard will result in increase in total assets and total liabilities, EBITDA and gearing ratio.

2.2 Income recognition

Income comprises the fair value of the consideration received or receivable for the services rendered in the ordinary course of the Home's activities. Income are recognised as follows:

2.2.1 Donations

Donation income from charity events and all income except as listed below, are recognised on receipt basis. Donations-in-kind are recognised when the fair value of the assets received can be reasonably ascertained.

2.2.2 Income from services

Income from services is recognised over the period in which the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be performed.

2.2.3 Interest income

Interest income is recognised on a time-proportion basis using the effective interest method.

2.2.4 Other income

Other income is recognised when received.

2. Significant accounting policies (Cont'd)

2.3 Expenses recognition

All expenses are accounted for on accrual basis, aggregated under the respective areas. Direct costs are attributed to the activity where possible. Where costs are not wholly attributable to an activity, they are apportioned on a basis consistent with the use of resources.

Expenses are recognised as follows:

2.3.1 Cost of generating fund

Cost of generating fund comprises all costs associated with generating income from all sources other than from undertaking charitable activities.

2.3.2 Cost of charitable activities

Cost of charitable activities comprises all costs incurred in the pursuit of the charitable objects of the Home. The total costs of charitable expenditure are apportionment of overhead and shared costs.

2.3.3 Governance and administrative costs

Governance and administrative costs include costs of governance arrangement, which relate to the general running of the Home, providing governance infrastructure and ensuring public accountability. These costs include costs related to constitutional and statutory requirements and an apportionment of overhead and shared costs.

2.4 Employee benefits

2.4.1 Defined contribution plans

Defined contribution plans are post-employment benefit plans under which the Home pays fixed contributions into separate entities such as the Central Provident Fund ("CPF"), on a mandatory, contractual or voluntary basis. The Home has no further payment obligations once the contributions have been paid. The Home's contribution to defined contribution plans are recognised as employee compensation expense when they are due.

2.4.2 Employee leave entitlement

Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the reporting date.

2.5 Operating leases

Leases of assets in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are taken to the statement of financial activities on a straight-line basis over the period of the lease. When an operating lease is terminated before the lease period has expired, any payment required to be made to the lessor by way of penalty is recognised as an expense in the period in which termination takes place.

Rental on operating lease is charged to statement of financial activities.

2. Significant accounting policies (Cont'd)

2.6 Financial assets

2.6.1 Classification

The Home classifies its financial assets as loans and receivables. The classification depends on the purpose for which the assets were acquired. Management determines the classification of its financial assets at initial recognition and re-evaluates this designation at every reporting date.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except those maturing later than 12 months after the reporting date, which are classified as non-current assets. Loans and receivables are classified within "Cash and cash equivalents", "Fixed deposits" and "Trade and other receivables" on the statement of financial position.

2.6.2 Recognition and derecognition

Usual purchases and sales of loans and receivables are recognised on trade-date – the date on which the Home commits to purchase or sell the asset.

Loans and receivables are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Home has transferred substantially all risks and rewards of ownership. On disposal sale of loans and receivables, the difference between the net sale proceeds and its carrying amount is taken to the statement of financial activities.

2.6.3 Measurement

Loans and receivables are subsequently carried at amortised cost using effective interest method.

2.6.4 Impairment

The Home assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired and recognises an allowance for impairment when such evidence exists.

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments is considered indicators that the receivable is impaired.

An allowance for impairment of loans and receivables including trade and other receivables, are recognised when there is objective evidence that the Home will not be able to collect all amounts due according to the original terms of the receivables.

2. Significant accounting policies (Cont'd)

2.6 Financial assets (Cont'd)

2.6.4 Impairment (cont'd)

The amount of the allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. When the amount becomes uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are recognised against the same line item in statement of financial activities. The amount of the allowance for impairment is recognised in the statement of financial activities within "Governance and other administrative cost".

The allowance for impairment loss account is reduced through statement of financial activities in a subsequent period when the amount of impairment losses decreases and the related decrease can be objectively measured. The carrying amount of the asset previously impaired is increased to the extent that the new carrying amount does not exceed the amortised cost had no impairment been recognised in prior periods.

2.7 Cash and cash equivalents

Cash and cash equivalents include cash on hand and deposits with a financial institution that are subject to an insignificant risk of change in value.

2.8 Fixed deposits

Fixed deposits are short-term highly liquid investments that are readily convertible to a known amount of cash that are subject to an insignificant risk of change in value.

2.9 Property, plant and equipment

2.9.1 Measurement

All property, plant and equipment are initially recognised at cost and subsequently carried at cost less accumulated depreciation and accumulated impairment losses.

The cost of an item of property, plant and equipment includes its purchase price and any costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Dismantlement, removal or restoration costs are included as part of the cost of property, plant and equipment if the obligation for dismantlement, removal and restoration is included as a consequence of acquiring or using the property, plant and equipment.

2. Significant accounting policies (Cont'd)

2.9 Property, plant and equipment (Cont'd)

2.9.2 Depreciation

Depreciation on property, plant and equipment is calculated using the straight-line method to allocate their depreciable amounts over their estimated useful lives.

The annual depreciation rates are as follows:

	Rates
Furniture and fittings	15%
Equipment	25% & 50%
Motor vehicles	20%
Building renovation	15%

Fully depreciated assets are retained in the fixed asset register until these items are disposed.

The residual values and useful lives of property, plant and equipment are reviewed, and adjusted as appropriate, at each reporting date. The effects of any revision of the residual values and useful lives are included in the statement of financial activities for the financial year in which the changes arise.

2.9.3 Subsequent expenditure

Subsequent expenditure relating to property, plant and equipment that has already been recognised is added to the carrying amount of the asset only when it is probable that future economic benefits associated with the item will flow to the Home and the cost of the item can be measured reliably. Other subsequent expenditure is recognised as repairs and maintenance expenses in the statement of financial activities during the financial year in which it is incurred.

2.9.4 Disposal

On disposal of an item of property, plant and equipment, the difference between the net disposals proceeds and its carrying amount is taken to the statement of financial activities.

2.10 Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever there is any indication that these assets may be impaired. If any such indication exists, the recoverable amount (i.e. the higher of the fair value less cost of disposal and value in use) of the assets is estimated to determine the amount of impairment loss.

For the purpose of impairment testing of the assets, recoverable amount is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. If this is the case, recoverable amount is determined for the cash-generating unit (CGU) to which the asset belongs.

2. Significant accounting policies (Cont'd)

2.10 Impairment of non-financial assets (Cont'd)

If the recoverable amount of the asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. The impairment loss is recognised in the statement of financial activities.

An impairment loss for an asset is reversed if; there has been a change in the estimates used to determine the assets' recoverable amount since the last impairment loss was recognised. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of impairment loss for an asset is recognised in the statement of financial activities.

2.11 Financial liabilities

Financial liabilities are recognised when the Home becomes a party to the contractual agreements of the instrument and are classified according to the substance of the contractual arrangements entered into. All interest related charges are recognised in the statement of financial activities. Financial liabilities include "Trade and other payables".

Financial liabilities is derecognised when the obligations under the liability is discharged, cancelled or expires. When existing financial liabilities are replaced by another from the same lender on substantially different terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in respective carrying amounts is recognised in the statement of financial activities.

2.12 Trade and other payables

Trade and other payables are initially recognised at fair value, and subsequently carried at amortised cost, using the effective interest method.

2.13 Provisions for other liabilities and charges

Provisions for other liabilities and charges are recognised when the Home has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated.

2. Significant accounting policies (Cont'd)

2.14 Related parties

A related party is defined as follows:

- (a) A person or a close member of that person's family is related to the Home if that person:
 - (i) Has control or joint control over the Home;
 - (ii) Has significant influence over the Home; or
 - (iii) Is a member of the key management personnel of the Home or of a parent of the Home;

- (b) An entity is related to the Home if any of the following conditions applies:
 - (i) The entity and the Home are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others.
 - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - (iii) Both entities are joint ventures of the same third party.
 - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - (v) The entity is a post-employment benefit plan for the benefit of employees of either the Home or an entity related to the Home. If the Home is itself such a plan, the sponsoring employers are also related to the Home.
 - (vi) The entity is controlled or jointly controlled by a person identified in (a).
 - (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
 - (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the Home or to the parent of the Home.

3. Critical accounting estimates, assumptions and judgements

Estimates, assumptions and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3.1 Critical accounting estimates and assumptions

The Home makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

3.1.1 Estimated useful lives of property, plant and equipment

The Home reviews annually the estimated useful lives of property, plant and equipment based on factors such as expected level of usage and future technological developments. It is possible that future results of operations could be materially affected by changes in these estimates brought about by changes in the factors mentioned.

The carrying amount of property, plant and equipment and the depreciation charge for the financial year are disclosed in Note 10 to the financial statements.

3. Critical accounting estimates, assumptions and judgements (Cont'd)

3.2 Critical judgments in applying the entity's accounting policies

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are discussed below.

3.2.1 Impairment of property, plant and equipment

Property, plant and equipment are tested for impairment whenever there is any objective evidence or indication that these assets may be impaired. This requires an estimation of the value in use of the cash-generating units. Estimating the value in use requires the Home to make an estimate of the expected future cash flows from the cash-generating units and also to choose a suitable discount rate in order to calculate the present value of those cash flows.

3.2.2 Allowance for impairment of receivables

The Home reviews the adequacy of allowance for impairment of receivables at each closing by reference to the ageing analysis of receivables, and evaluate the risks of collection according to the credit standing and collection history of individual customer. If there are indications that the financial position of a customer has deteriorated resulting in an adverse assessment of his risk profile, an appropriate amount of allowance will be provided.

4. Donations

The donations received during the financial year is as follows:

	2018 S\$	2017 S\$
Donations - Tax exempt	555,003	433,586
Donations - Non-tax exempt	<u>92,566</u>	<u>98,277</u>
	<u>647,569</u>	<u>531,863</u>
Donations are presented as follows:		
Voluntary income	640,591	505,468
Donations - Solicited (fundraising event)	<u>6,978</u>	<u>26,395</u>
	<u>647,569</u>	<u>531,863</u>

5. Government subventions

	2018 S\$	2017 S\$
Ministry of Health - Funding for operating expenses	<u>4,628,113</u>	<u>4,386,813</u>

6. Staff costs

Included in the expenses expended are the following staff costs:

	2018 S\$	2017 S\$
Accommodation expenses	36,575	43,024
Salaries and bonuses	3,421,017	3,159,850
CPF contributions	291,460	262,503
Foreign worker levy	465,927	479,119
Medical expenses	30,516	37,081
Staff training	25,277	25,008
Staff welfare	153,243	130,320
Gratuities	126,440	127,870
	<u>4,550,455</u>	<u>4,264,775</u>

The staff costs were allocated as follows:

- Cost of charitable activities	3,012,376	2,884,874
- Governance and other administrative costs	<u>1,538,079</u>	<u>1,379,901</u>
	<u>4,550,455</u>	<u>4,264,775</u>

There is no paid staff who are close members of the family of the key management personnel or management committee.

The annual remuneration of the top 3 highest paid staff who each receives remuneration exceeding S\$100,000 are as follows:

	2018 No. of staffs	2017 No. of staffs
Remuneration bands		
Between S\$100,000 to S\$200,000	<u>3</u>	<u>3</u>

7. Cash and cash equivalents

	2018 S\$	2017 S\$
Cash on hand	4,500	4,500
Cash in bank	<u>7,963,802</u>	<u>8,205,997</u>
	<u>7,968,302</u>	<u>8,210,497</u>

Cash and cash equivalents include an amount of S\$311,035 (2017: S\$377,478) held in trust on behalf of the residents of the Home in a designated bank account.

At the reporting date, the carrying amounts of cash and cash equivalents approximated their fair values.

8. Fixed deposits

	2018 S\$	2017 S\$
Fixed deposits	<u>15,000,000</u>	<u>13,000,000</u>

Fixed deposits as at financial year-end have a maturity ranging from 6 months to 12 months (2017: 6 to 12 months) with interest rates ranging from 1.15% to 1.75% (2017: 1.02% to 1.75%) per annum.

For cash flow presentation purposes, fixed deposits are included as cash and cash equivalents as these are readily converted into cash without incurring significant penalty.

At the reporting date, the carrying amounts of fixed deposits approximated their fair values.

9. Trade and other receivables

	2018 S\$	2017 S\$
Trade receivables	305,817	285,042
Less: Allowance for impairment	<u>(11,080)</u>	<u>(13,761)</u>
	294,737	271,281
Deposits	151,101	154,701
Interest receivables	102,333	81,078
Prepayments	15,959	19,788
Other receivables	<u>110,727</u>	<u>0</u>
	<u>674,857</u>	<u>526,848</u>

Movement in allowance for impairment on trade receivables:

	2018 S\$	2017 S\$
At beginning of financial year	13,761	81,798
Collections during the financial year	0	(24,425)
Written off during the financial year	<u>(2,681)</u>	<u>(43,612)</u>
At the end of the financial year	<u>11,080</u>	<u>13,761</u>

At the reporting date, the carrying amounts of trade and other receivables approximated their fair values.

10. Property, plant and equipment

	Balance at beginning of financial year S\$	Additions S\$	(Disposals) S\$	Balance at end of financial year S\$
2018				
Cost				
Furniture and fittings	1,156,584	97,846	(120,308)	1,134,122
Equipment	1,103,606	63,387	(124,523)	1,042,470
Motor vehicles	224,530	0	0	224,530
Building renovation	639,296	81,793	0	721,089
	<u>3,124,016</u>	<u>243,026</u>	<u>(244,831)</u>	<u>3,122,211</u>
	Balance at beginning of financial year S\$	Depreciati on S\$	(Written back/ off) S\$	Balance at end of financial year S\$
Accumulated depreciation				
Furniture and fittings	675,128	164,308	(92,488)	746,948
Equipment	707,441	347,529	(103,155)	951,815
Motor vehicles	155,779	28,437	0	184,216
Building renovation	107,647	103,912	0	211,559
	<u>1,645,995</u>	<u>644,186</u>	<u>(195,643)</u>	<u>2,094,538</u>
	Balance at beginning of financial year S\$			Balance at end of financial year S\$
Carrying amount				
Furniture and fittings	481,456			387,174
Equipment	396,165			90,655
Motor vehicles	68,751			40,314
Building renovation	531,649			509,530
	<u>1,478,021</u>			<u>1,027,673</u>
	Balance at beginning of financial year S\$	Additions S\$	(Disposals) S\$	Balance at end of financial year S\$
2017				
Cost				
Furniture and fittings	1,155,350	12,150	(10,916)	1,156,584
Equipment	1,102,620	50,586	(49,600)	1,103,606
Motor vehicles	224,530	0	0	224,530
Building renovation	276,441	362,855	0	639,296
	<u>2,758,941</u>	<u>425,591</u>	<u>(60,516)</u>	<u>3,124,016</u>

10. Property, plant and equipment (Cont'd)

2017 (Cont'd)	Balance at beginning of financial year S\$	Depreciat on S\$	(Written back/ off) S\$	Balance at end of financial year S\$
Accumulated depreciation				
Furniture and fittings	515,600	166,584	(7,056)	675,128
Equipment	593,831	151,583	(37,973)	707,441
Motor vehicles	127,342	28,437	0	155,779
Building renovation	52,042	55,605	0	107,647
	<u>1,288,815</u>	<u>402,209</u>	<u>(45,029)</u>	<u>1,645,995</u>
	Balance at beginning of financial year S\$			Balance at end of financial year S\$
Carrying amount				
Furniture and fittings	639,750			481,456
Equipment	508,789			396,165
Motor vehicles	97,188			68,751
Building renovation	224,399			531,649
	<u>1,470,126</u>			<u>1,478,021</u>

During the financial year, Home conducted a review on the useful lives of property, plant and equipment. Home revised the estimated useful lives of equipment from 15% to 25% to align with equipment actual life span and industry practise. The revision in estimate has been applied on a prospective basis from 1 September 2017, resulting in additional depreciation charge of S\$233,343 for the year.

The change in estimate of the useful lives on the equipment has approved by the management.

11. Trade and other payables

	2018 S\$	2017 S\$
Trade payables	<u>282,403</u>	<u>132,978</u>
Other payables		
- Accruals	363,633	313,110
- Amount receipt in advance	0	300
- Other payables	158,161	159,992
- GST payables	384,869	0
- Provision for unutilised leave - Local	73,722	63,804
- Provision for unutilised leave - Foreigners	30,788	25,013
- Residents' deposits	46,487	41,534
	<u>1,057,660</u>	<u>603,753</u>
	<u>1,340,063</u>	<u>736,731</u>

11. Trade and other payables (Cont'd)

On 21 March 2018, Home has notified by Inland Revenue Authority of Singapore ("IRAS") to be registered as Good and Services Tax ("GST") with effective from 1 September 2013. The GST back-charge for the period from 1 September 2013 to 31 March 2018 is S\$384,869.

In conjunction with the GST payable, Ministry of Health ("MOH") has agreed to provide GST subvention grant for the current financial year amounting to S\$109,801. As a result, GST expenses amounting to S\$275,068 is recognised in the statement of financial activities in current financial year.

At the reporting date, the carrying amounts of trade and other payables approximated their fair values.

12. Unrestricted funds

12.1 Capacity expansion

The Capacity Expansion Fund was established in the financial year ended 31 March 2014 by transferring S\$7,000,000 from the General fund. The objective of the fund is to finance capital expenditure of the Home such as building development, furniture and fittings, office equipment, as well as any relevant operating expenses.

12.2 Capability building

The Capability building fund was established in the financial year ended 31 March 2014 by transferring S\$1,860,000 from the General fund. The objective of the fund is to invest in increasing capability of the Home's medical and therapy services, patient care equipment and human resource development to provide better services in future.

13. Restricted funds

13.1 Community Silver Trust

Community Silver Trust (CST) is a matching grant of one dollar for every donation dollar raised by eligible organisations with proper governance and whose programmes are aligned with the Government's long-term vision for the Intermediate and Long-Term Care ("ILTC") sector, which will be provided by the CST.

The CST is managed by the Ministry of Health ("MOH") on behalf of the Trustees, which is a restricted fund.

The objective of the CST is to encourage donations and provide additional resources for the service providers in the ILTC sector to enhance their capabilities, provide value-added services to achieve higher quality care, and enhance the affordability of step-down care for service users and patients.

	2018 S\$	2017 S\$
Balance at beginning of financial year	4,187,420	3,490,691
Add: Receipts	531,863	1,807,092
Less: Expenditure	<u>(852,619)</u>	<u>(1,110,363)</u>
Balance at end of financial year	<u>3,866,664</u>	<u>4,187,420</u>

13. Restricted funds (Cont'd)

13.2 Designated donation fund

The Designated donation fund comprised designated donations received, which have not been fully utilised for designated purposes specified by donors as at financial year-end.

14. Remuneration of key management personnel

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

	2018 S\$	2017 S\$
Short-term benefits – Salaries and other benefits	311,969	310,158
Post-employment benefits - Contributions to CPF	26,286	25,033
	<u>338,255</u>	<u>335,191</u>

Key management personnel are the chief executive officer and the direct reporting senior officers. The Management Committee did not receive any compensation during the financial year.

15. Operating lease commitments

As at the reporting date, the Home has commitments for future minimum lease payments under non-cancellable operating leases as follows:

	2018 S\$	2017 S\$
Not later than one year	483,885	536,834
Later than one year but not later than five years	0	483,885
	<u>483,885</u>	<u>1,020,719</u>

16. Financial risk management

The Home's activities expose it to minimal financial risks and overall risk management is determined and carried out on an informal basis.

16.1 Liquidity risk

Liquidity risk is the risk that the Home will encounter difficulty in meeting its financial obligations due to shortage of funds. The Home exposure to liquidity risk arises primarily from mis-matches of the maturities of financial assets or liabilities.

Management monitors and ensures that the Home maintains a level of cash and cash equivalents deemed adequate to finance the Home's operations.

16. Financial risk management (Cont'd)

16.1 Liquidity risk (Cont'd)

The table below summarises the maturity profile of the Home's financial assets and liabilities at the end of the reporting date based on the contractual undiscounted repayment obligations:

	Within one year S\$	Later than one year but within five years S\$	Total S\$
2018			
Financial assets			
Cash and cash equivalents	7,968,302	0	7,968,302
Fixed deposits	15,000,000	0	15,000,000
Trade and other receivables, excluding prepayment	658,898	0	658,898
	<u>23,627,200</u>	<u>0</u>	<u>23,627,200</u>
Financial liability			
Trade and other payables, excluding GST payables and amount receipt in advance)	(955,194)	0	(955,194)
	<u>22,672,006</u>	<u>0</u>	<u>22,672,006</u>
2017			
Financial assets			
Cash and cash equivalents	8,210,497	0	8,210,497
Fixed deposits	13,000,000	0	13,000,000
Trade and other receivables, excluding prepayment	507,060	0	507,060
	<u>21,717,557</u>	<u>0</u>	<u>21,717,557</u>
Financial liability			
Trade and other payables, excluding GST payables and amount receipt in advance)	(736,431)	0	(736,431)
	<u>20,981,126</u>	<u>0</u>	<u>20,981,126</u>

16.2 Credit risk

Credit risk is the potential financial loss resulting from the residents defaulting on its contractual obligations to the Home. The Home has no significant concentrations of credit risk due to the nature of the Home's activities.

The Home's maximum exposure to credit risk is represented by the carrying amount of financial assets recorded in the financial statements, net of allowances of losses.

16. Financial risk management (Cont'd)

16.2 Credit risk (Cont'd)

The table below is an analysis of the trade receivables:

	2018 S\$	2017 S\$
Not past due and not impaired	116,274	102,197
Past due but not impaired	178,463	169,084
Past due and impaired	11,080	13,761
	<u>305,817</u>	<u>285,042</u>

The ageing of receivables that are past due but not impaired is as follows:

	2018 S\$	2017 S\$
Less than 30 days	0	0
31 to 60 days	170,793	157,886
61 to 90 days	7,436	5,146
More than 90 days	234	6,052
	<u>178,463</u>	<u>169,084</u>

16.3 Interest rate risk

The Home is exposed to interest rate risk through the impact of rate changes on its interest bearing assets. The interest bearing assets comprise the cash in bank balances and fixed deposits, which are short-term in nature. Any short-term fluctuation in interest rates will not significantly affect the Home.

Management determined that sensitivity to the interest rate changes does not impose significant impact on the results and operations of the Home.

17. Fair values

The carrying amounts of the financial assets and liabilities recorded in the financial statements of the Home approximate their fair values due to their short-term nature.

18. Management conflict of interest

There is no paid staff in the Home's Management Committee.

Management Committee members are required to disclose any interest that they may have, whether directly or indirectly, that the Home may enter into or in any organisations that the Home has dealings with or is considering dealing with; and any personal interest accruing to him as one of the Home's supplier, user of services or beneficiary. Should there be any potential conflict of interest, the affected Management Committee member may not vote on the issue that was the subject matter of the disclosure. Detailed minutes will be taken on the disclosure as well as the basis for arriving at the final decision in relation to the issue at stake.

19. Reserve position and policy

The Home's reserve position for the financial year ended 31 March 2018 is as follows:

	2018 S\$	2017 S\$	Increase / (Decrease) %
A Unrestricted funds			
Accumulated general funds	10,132,140	8,892,807	13.94%
Unrestricted designated funds			
- Capacity expansion	7,000,000	7,000,000	0.00%
- Capability building	1,860,000	1,860,000	0.00%
Total unrestricted funds	18,992,140	17,752,807	6.98%
B Restricted or Designated Funds			
- Community Silver Trust	3,866,664	4,187,420	(7.66%)
- Designated donation	160,930	160,930	0.00%
	4,027,594	4,348,350	(7.38%)
C Endowment funds	N/A	N/A	N/A
D Total funds	23,019,734	22,101,157	4.16%
E Total annual operating expenditure	8,388,987	7,432,519	12.87%
F Ratio of funds to annual operating expenditure (A/E)	2.26	2.39	

Reference:

- C. An endowment fund consists of assets, funds or property that are held in perpetuity which produce annual income flow for a foundation to spend as grants.
- D. Total funds include unrestricted, restricted / designated and endowment funds.
- E. Total annual operating expenditure includes expenses related to cost of generating funds, cost of charitable activities and governance and other administrative costs.

The Home's reserve policy is as follows:

The Home at any point in time will have 5 years of operational expenses kept as reserves and will be reviewed yearly by the Executive Committee if the amount of reserves is sufficient and if it needs to be revised.

20. Comparative information

Change in classification

During 2018, Home reclassified certain plant and equipment between furniture and fittings and equipment to reflect more appropriately the nature of the plant and equipment.

Comparative amounts in the note 10 to the financial statement were restated for consistency. Since the amounts are reclassifications within the statement of financial position, this reclassification did not have any effect on the statements of financial activities and cash flows.

20. Comparative information (Cont'd)

The reclassification made to the financial statements for the year ended 31 March 2017 are summarised as follows:

As at 31 March 2017	Previously classified S\$	Reclassification S\$	As reclassified S\$
Statement of financial position			
Property, plant and equipment			
Cost			
Furniture and fittings	1,248,101	(91,517)	1,156,584
Equipment	<u>1,012,089</u>	<u>91,517</u>	<u>1,103,606</u>
	<u>2,260,190</u>	<u>0</u>	<u>2,260,190</u>
Accumulated depreciation			
Furniture and fittings	716,679	(41,551)	675,128
Equipment	<u>665,890</u>	<u>41,551</u>	<u>707,441</u>
	<u>1,382,569</u>	<u>0</u>	<u>1,382,569</u>
Carrying amount			
Furniture and fittings	531,422		481,456
Equipment	<u>346,199</u>		<u>396,165</u>
	<u>877,621</u>		<u>877,621</u>

21. Authorisation of financial statements

The financial statements were authorised for issue in accordance with a resolution of the Management Committee on **28 AUG 2018**