



Bright Hill 光明山修身院

Evergreen
Home

ANNUAL
REPORT

2020/21



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Our Mission, Vision & Objective



Our 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.



Our Vision

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

Our Objective

We are committed to achieve the following objectives with the following proposed actions within the next two years:

- Leadership development and succession planning to ensure the Home has the right people with the right skills, capabilities, and experiences, in the right place at the right time by putting in place the following initiatives:
 - Recognize and foster the growth of staff skills, strengths and talent
 - Encourage staff engagement and provide mentoring programs
 - Identify and increase internal pool of leaders to reduce gap of skills.
- Prepare the home to be future ready by embarking on a digitalization journey and building a workforce for the future.
- Focus on building a resident-focused care culture by putting greater emphasis on incorporating mental and well-being in residents' care planning, creating a stable and sustainable workforce by determining the workforce needs, forecast and identify internal lateral opportunities, and building a healthy workplace amidst the Covid-19 pandemic challenges to ensure that the staff mental well-being is taken care of.

Chairman's Message



2020 marked one of the most significant global healthcare challenges in recent memory. COVID-19 tested the strength of our nation's healthcare system, especially so when local hospital clusters started appearing. This is a good reminder for constant vigilance as health emergencies are often unpredictable, and our elderly with disabilities are especially vulnerable.

On top of handling the pandemic, the team has also been working tirelessly to facilitate the timely opening of our second Home. Global and local disruptions in resource supply chains had regrettably resulted in the delay of the opening of our second Home in 2020. As the situation moves to a new normal, the team has adapted accordingly in order to make sure that our second home can be operational by end 2021.

Regardless of race, language or religion, providing quality health care services for the aged, sick and destitute has been, and always will be the mission of Bright Hill Evergreen Home. In line with our mission, 2021 will mark the opening of our second Home, which increases our capacity to support the growing healthcare demands within the community.

I am gratified that our Board and Management team has risen to the challenge, with swift responses to the ever-changing circumstances, to ensure the safety of our residents and staff, as well as the continuity of service provisions, even in the face of resource limitations. This is possible because robust frameworks and processes focusing on resiliency and risks management are already in place.

In addition, I am encouraged by and appreciate the immense outpour of support and help provided by the various governing authorities, volunteers and donors, despite the challenging circumstances. Without your generosity and unyielding support, the road forward would have been more difficult to navigate.

It would be a remiss if I did not mention the immense effort put in by our wonderful staff. Our staff have been remarkable throughout these difficult times, and showed incredible dedication towards the care for our residents. Thank you for your hard work and dedication!

The COVID-19 outbreak can be viewed as a global watershed event that changes the way people live, work and interact. It is imperative that the Home also adapt accordingly to remain relevant in the new era. The team will continue to adjust and adopt best practices within the healthcare industry to provide holistic care for our residents.

I wish you all the best for the coming year. Stay safe and healthy!

Bhikkhu Sik Kwang Sheng

Chairman

(Appointed 7 July 2006)

Chief Executive Officer's Message



2020/2021 has been a challenging year of ongoing adaptations in response to the ever changing COVID-19 pandemic situation.

Between April and June 2020, Singapore implemented circuit breaker measures as a preventive measure to limit the spread of COVID-19. Since then, Singapore have eased forward and back between phases of restrictions. The implications on the home are profound.

Our primary priority is always to ensure that all residents and staff of the Home are kept safe and healthy. This meant continuous adaption of procedures in accordance to ongoing guidelines provided by various governance authorities, for example, restrictions on visiting guidelines, and working arrangements.

Our team was able to pivot and adapt quickly because the Board and Management team had recognized from the onset, the importance of being prepared for such emergencies. We had established a Resilience Framework that ensured the continuous

delivery of vital services to our residents and put in place a Risk Management Framework, aimed at preventing and mitigating risks. Our strong corporate governance on emergency preparedness and risk-management processes has allowed us to remain resilient and flexible in this pandemic.

2021 is also an exciting year for us because our second Home will become operational by the third quarter of the year. Despite the multiple challenges brought on by the pandemic, our key focus on building a strong person-centred culture in our care provision did not waiver. It has become even more vital now, as our team expands, that we continue to imbue our care services with key values of elderly care with love, respect, responsibility, compassion and integrity.

Along the same vein, by adopting the person centred care approach, the second Home is designed to take the needs of elderly and persons with impaired cognitive ability into consideration. We want to create a care home environment that allows and helps our residents to improve, if not maintain their abilities. This is important as we recognize from experience that residents who are able to do so, tend to have better life quality and enjoy life more.

I would like to take the opportunity to thank our Board members, donors and volunteers for their continuous and generous support in these unprecedented times. In addition, I also appreciate how family members of our residents are so understanding when visits become more limited to protect their loved ones. Many were ready and opened to explore different avenues of communication such as video calls to connect with our residents.

I am also very grateful to our hardworking staff, who had worked tirelessly around the clock, since the start of the pandemic, to make sure that our residents' needs are well taken care of. It had been especially difficult for many of our foreign staff, who had not been able to return home to visit their loved ones for the past year due to COVID-19 restrictions. Yet they push on and go beyond their call of duty to continuously do their best for our residents. The team is moved and encouraged by our staff's determination and dedication.

As the pandemic continues to evolve, with the welfare of residents at the heart of all we do, the team will continue to adapt and evolve so that we can help our residents and staff to start living well with COVID in our midst.

Best wishes to all and take care!

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. 4800352/07/202 with a two year validity period from 27th February 2021 to 26th February 2023. 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 2020 – 30 Nov 2023
Banker	: DBS Bank Ltd
Auditor	: Baker Tilly TFW LLP Public Accountants and Chartered Accountants of Singapore

Committee Members & Advisor

(Term for year 2020/2021)

Management Committee

Chairman : BHIKKHU SIK KWANG SHENG
Abbot
*(*from 30 June 2006)*
(Appointed as Chairman from 7 July 2006)

Secretary : DR KWEH SOON HAN
Lawyer
*(*from 24 July 2008)*
(Appointed as Secretary from 2 October 2015)

Treasurer : MS CHAN POH SWAI @ CHAN POH SWEE
Retiree (Accountant)
*(*from 30 June 2006)*
(Appointed as Treasurer from 30 September 2020)

Member : MR LIM TECK FOON, EDMUND
Retiree (Accountant)
*(*from 29 August 2016)*

Member : DR LAU KAH YONG
Traditional Chinese Medicine Practitioner
*(*from 24 July 2008)*

Member : MR KEK SENG SWEE, NICHOLAS
Operations Manager
*(*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, Resigned on 15 April 2020)*

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)*

Member : MR TAN KIM KWANG
Group HR Director
*(*from 28 June 2019, Resigned on 29 September 2020)*

Executive Committee

Chairman : MR KEK SENG SWEE, NICHOLAS
Secretary : MR YEAP SOON KEONG, DAN
Member : MR WONG CHEE YEUNG, STEWART

Finance Committee

Chairman : MS CHAN POH SWAI @ CHAN POH SWEE
Member : MR LEE BOON HUAT, BEN

Admission Committee

Chairman : MR GOH SWEE KANG, JAYSON
Member : DR LAU KAH YONG

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
Member : MS OOI AH SUAN

Nomination Committee

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

Audit Committee

Chairman : MR LIM TECK FOON, EDMUND
Member : MR YEAP SOON KEONG, DAN

Building Committee

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

*(*Date first elected to the Committee)*

Management Committee

<p>Chairman : Bhikkhu Sik Kwang Sheng</p>	<p>Bhikkhu Sik Kwang Sheng is the sixth Abbot of Kong Meng San Phor Kark See Monastery (KMSPKS) since 2004. He helmed KMSPKS since 1995 as its chief administrator and holds key appointments in various boards of religious organisation, inter-religious organisation and schools in Singapore. Bhikkhu Sik Kwang Sheng was nominated as the Home's Management Committee (MC) member since 30 June 2006 and was appointed as Chairman on 7 July 2006. He has been integral in setting and driving the directions of the Home as well as the development of the Home's services.</p>
<p>Secretary : Dr Kweh Soon Han</p>	<p>Dr Kweh is a lawyer at KSCGP Juris LLP. His areas of practice are real property law, company law, administrative and constitutional law, law of societies, employment law, and family and trust law. His experience in the laws and codes of governance relating to the formation and maintenance of charities, societies and non-profit organisation is invaluable in guiding the Home in ensuring governance compliance. Dr Kweh was nominated as the Home's MC member since 24 July 2008 and was appointed as Secretary from 2 October 2015.</p>
<p>Treasurer : Ms Chan Poh Swai @ Chan Poh Swee</p>	<p>Ms Chan is a retired qualified Accountant holding a Bachelor of Commerce Degree (majoring in Accountancy). She is currently on the board and serves as the Treasurer of religious societies, free clinic and nursing home. Her in-depth finance knowledge contributes significantly in putting in place a robust finance system for the Home. Ms Chan was nominated as the Home's MC member since 30 June 2006. She held the position of Treasurer of our Home's MC for 2 terms – July 2006 to July 2008 and July 2012 to July 2016. She was re-appointed as Treasurer in September 2020. Ms Chan has also been contributing her service in other sub-committees; she is now the Chairman of the Finance Committee and the Medifund Committee.</p>
<p>Member : Mr Kek Seng Swee, Nicholas</p>	<p>Mr Kek was an Entrepreneur prior to joining Kong Meng San Phor Kark See Monastery as Operations Manager. He is an EXCO member since July 2012 and the EXCO Chairman since August 2014. His commercial experience and business acumen have benefited the Home in many aspects. Mr Kek has also been contributing his service in other sub-committees; he is the Chairman of the Nomination Committee and Member of the Building Committee.</p>

<p>Member : Mr Lim Teck Foon, Edmund</p>	<p>Mr Lim is a retired Chartered Accountant, having gained audit experience in a Big Four Auditing Firm and was holding senior finance positions in various international companies. He volunteers at the Dharma Cakra Society since 2009 and is currently the society's Assistant Treasurer. He also volunteers as the Treasurer of both the Singapore Buddhist Free Clinic and Tai Pei Old People's Home. Mr Lim is a MC member of the home since 29 August 2016. He held the position of Treasurer of our Home's MC from August 2016 to August 2020 and has been contributing his service in the various sub-committees. He chairs the Audit Committee of the Home.</p>
<p>Member : Mr Wong Chee Yeung, Stewart</p>	<p>Mr Wong had 15 years of global sales and marketing experience in the electronics industry and was leading the sales, marketing and operations department of a local listed company. He is currently a Senior Manager of Kong Meng San Phor Kark See Monastery. He had previously served many years as a volunteer teacher in the Dharma school of the Monastery and has been volunteering in the Police Force since 2004 till now. Mr Wong joined the Home's MC since 12 July 2012 and has been contributing his service in the various sub-committees. He is now a member of the Nomination Committee and Executive Committee of the home.</p>
<p>Member : Mr Lee Boon Huat, Ben</p>	<p>Mr Lee is the Secretary of a religious organisation. Having served as a MC member for many years, he is able to relate, appreciate the issues and provide invaluable advice. Mr Lee was nominated as MC member since 24 July 2008 and has been contributing his service in the various sub-committees. He is now a member of the Finance Committee.</p>
<p>Member : Mr Yeap Soon Keong, Dan</p>	<p>Mr Yeap is an Associate Director of Information Technology at Apollo Management Singapore Pte Ltd. Having joined Apollo in 2007, he had served a broad range of responsibilities and led the client technology team in the Asia region. In the past, Mr. Yeap had been involved in charitable endeavours such as volunteering in special needs school and food distribution for the needy. He held the position of EXCO and MC in the Singapore Buddhist Free Clinic from 2010 to 2012. Mr Yeap has been a MC member of the Home since 29 August 2013 and has been contributing his service in the various sub-committees. He is the Secretary of the EXCO Committee as well as a member of the Building Committee and Audit Committee of the Home.</p>

<p>Member : Dr Lau Kah Yong</p>	<p>Dr Lau is a Traditional Chinese Medicine Practitioner and has been a member of our Admission Committee since 2008. He works closely with the management team of the Home and plays a crucial role in ensuring smooth admissions of residents. Dr Lau was nominated as MC member since 24 July 2008 and has been contributing his service in the various sub-committees. He is now a member of the Admission Committee.</p>
<p>Member : Mr Goh Swee Kang, Jayson</p>	<p>Mr. Goh is the Managing Director, Airport Operations Management of the Changi Airport Group (CAG). Prior to joining CAG, he was Executive Director at the Singapore Economic Development Board (EDB). He currently serves as Deputy Chairman of the Board of Governor at Republic Polytechnic. He is also a member of the Advisory Committee for Digital Services & Customer Experiences at the National Library Board. Since 2013, he has been serving as an Honorary Aide-de-Camp to the President, Republic of Singapore. Jayson also serves as President of the Imperial College Alumni Association of Singapore since 2015. Jayson is a MC member of BHEH since 6 April 2017 and has been contributing his service in various sub-committees. He chairs both the Building Committee and Admission Committee of the Home.</p>

Management Committee Roles and Responsibilities

All our Management Committee (MC) members are elected at the annual general meeting. The recruitment and selection of MC members are guided by the Home's Constitution, Board Governance Policy and other legal requirements. The MC endeavours to ensure that there is an appropriate mix of core competence and expertise to meet the Home's vision, mission and objectives.

To ensure that the Home is operating well, effectively and responsibly, the MC performance and effectiveness are evaluated annually at the Annual General Meeting. Members will review past year performance and identify areas for improvement so that the Home can continue to be effective and sustainable.

Roles & responsibilities of the Management Committee are as follows:

1. Ensure that the Home is well managed and fulfil its vision and mission.
2. Review the Home's vision and mission statement to keep goals and objectives relevant to the changing environment and needs.
3. Review the strategic plans and annual work plan to ensure that the activities are aligned to the vision and mission of the Home.
4. Ensure adequate resources for the operations of the Home, and that such resources are effectively and efficiently managed.
5. Review the Constitution, whenever necessary.
6. Ensure orientation for new MC members is conducted so that they are familiar with the Home's work and MC functions at the start of their term of service.
7. Plan for development, succession and diversity in the composition of the MC.

8. Exercise independent judgement and act in the best interests of the Home.
9. Ensure objectivity in decision-making and be wholly independent from the paid employees of the Home.

The MC oversees seven committees with different and specific functions and responsibilities. These committees include the Executive Committee (EXCO), Finance Committee, Audit Committee, Admission Committee, Nomination Committee, Building Committee and Medifund Committee.

Role & Responsibilities of Sub Committees

1. The Executive Committee (EXCO)

The roles and responsibilities of the EXCO include acting on MC's behalf between MC meetings, as well as monitoring the activities and operations of the Home and projects undertaken by the Home. The EXCO also proposes new strategies and policies to the MC and ensures its implementation.

2. The Finance Committee

The roles and responsibilities of the Finance Committee include budget review and the development of appropriate procedures for budget preparations to ensure consistency between the budget and the Home's plans. Monitoring the budget and ensuring accountability for funds; recommending financial guidelines to the MC and advising the management staff on financial priorities are also responsibilities of the Finance Committee.

3. The Audit Committee

The Audit Committee oversees the financial reporting and disclosure process; ensures compliance with relevant legal requirements and reporting standards; reviews audit reports of external and internal auditors, and considers the effectiveness of the actions taken by the management on the auditor's recommendations.

The Audit Committee also analyses and addresses the risks associated with key processes; oversees regulatory compliance and whistleblowing guidelines, reports to MC of any financial irregularities and concerns; and liaises with auditors on any significant matters arising.

4. The Building Committee

The Building Committee monitors, evaluates, advises and makes recommendations to the MC with regard to the Home's immovable property matters, including principles, planning and policies, in accordance with the Home's mission and vision. Making recommendations to the MC with regard to proposed building projects and overseeing its development are also the responsibilities of the Building Committee.

5. The Admission Committee

The Admission Committee reviews and approves resident admission to the Home. Reviewing the criteria for admission and recommending changes to the criteria to the MC; ensuring compliance with the relevant authorities and advising MC on significant matters relating to residents' admission are also responsibilities of the Admission Committee.

6. The Nomination Committee

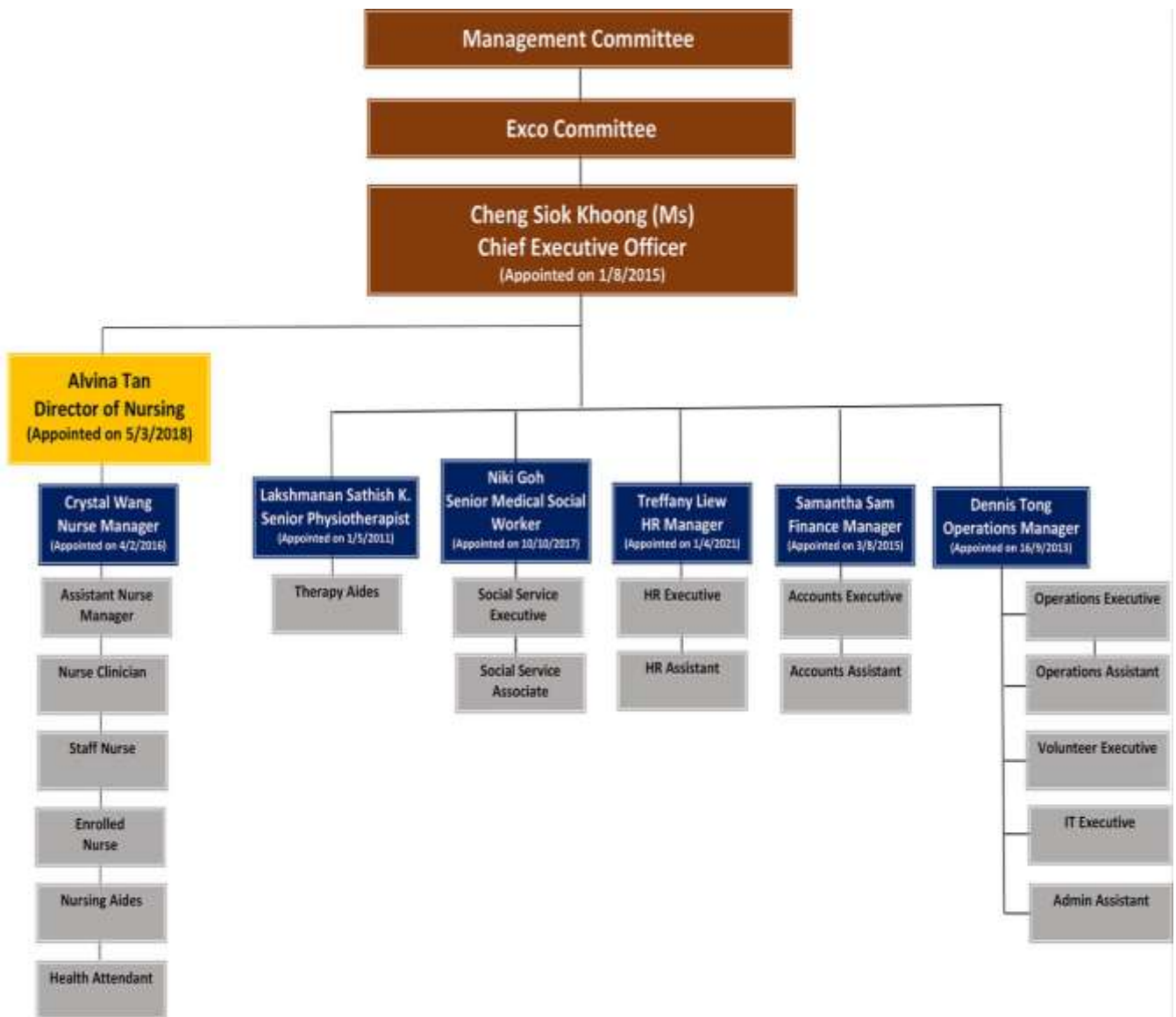
The Nomination Committee reviews the composition of Committee based on expertise, skills, competencies, attributes and commitment. The Committee is responsible for ensuring succession planning, and that the recruitment and selections of MC members comply with the Home's Constitution, Board Governance Policy and other legal requirements.

The Nomination Committee identifies potential candidates for committee member roles and explores their interest and availability for MC service; as well as nominates suitable individuals to be elected as committee members.

7. The Medifund Committee

The Medifund Committee reviews and approves Medifund applications and administers payments out of the Medifund account. The Committee ensures compliance with the Medical and Elderly Care Endowment Schemes Act (MECESA), its corresponding regulations and any directives and guidelines issued by the Minister.

Organisation Chart



Management Team

<p>Chief Executive Officer : Ms Cheng Siok Khoong <i>(Appointed 1 Aug 2015)</i></p>	<p>Ms Cheng is a Chartered Accountant of Singapore. She obtained her Bachelor Of Accountancy degree from the National University Of Singapore and is a member of the Institute of Singapore Chartered Accountants. She has been serving the residents of this voluntary welfare home for 7 years. Prior to joining the charity sector, Ms Cheng held various senior regional roles with leading global FMCG and logistic companies for more than 25 years.</p>
<p>Director Of Nursing : Ms Alvina Tan <i>(Appointed 5 Mar 2018)</i></p>	<p>Alvina obtained her Bachelor Of Health Science, Nursing, from the University Of Sydney and has been a Registered Nurse under Singapore Nursing Board for 26 years. She was a lecturer, Senior Nurse Manager and Assistant Director Of Nursing positions with various healthcare institutions before joining our nursing home as the Director of Nursing in 2018.</p>
<p>Senior Physiotherapist : Mr Laksmanan Sathish Kumar <i>(Appointed 1 May 2011)</i></p>	<p>Sathish obtained his Bachelor Of Physiotherapy from the Trinity Mission And Medical Foundation (affiliated to Tamil Nadu Dr. M.G.R Medical University, Madurai India). He also holds a Graduate Certificate In Gerontology from the Singapore University Of Social Sciences. Sathish is a registered licenced member of the Allied Health Professions Council Singapore and a member of the Gerontological Society of Singapore. He was working for 5 years as a Physiotherapist at hospitals and rehabilitation centers in India before moving to Singapore in 2004. He has more than 17 years of experience working with the elderly in various healthcare institutions in Singapore, including 10 years with our nursing home.</p>
<p>Senior Medical Social Worker : Ms Niki Goh <i>(Appointed 10 Oct 2017)</i></p>	<p>Niki obtained her Degree in Social Science (Psychology) and Graduate Diploma in Social Work from the National University of Singapore, before moving on to complete her Postgraduate Diploma of Psychology with James Cook University. She has more than 14 years of experience in the social service sector, serving 3 years with a hospice care setup as the Head of Psychosocial Services and 6 years with the National Cancer Centre Singapore as a Medical Social Worker, prior to joining our nursing home.</p>
<p>Human Resource Manager : Ms Treffany Liew <i>(Appointed 1 Apr 2021)</i></p>	<p>Treffany holds a Diploma in Business Management (major in Human Resource Management) from SMA School of Management. She was working as the Human Resource Manager, mainly in the service sector for 21 years. Prior to joining our nursing home, she was the Human Resource and Admin Manager of a community hospital for 4 years.</p>

<p>Finance Manager : Ms Samantha Sam <i>(Appointed 3 Aug 2015)</i></p>	<p>Samantha is a Chartered Accountant of Singapore. She obtained her Bachelor Of Accountancy degree from the National University Of Singapore and is a member of the Institute of Singapore Chartered Accountants. She held finance positions in both the commercial and charity sectors for more than 30 years, including many years of experience with various healthcare organisations and elderly homes.</p>
<p>Operations Manager : Mr Dennis Tong <i>(Appointed 16 Sep 2013)</i></p>	<p>Dennis holds a Diploma in Mechanical Engineering from Singapore Polytechnic, and obtained both his Graduate Certificate in Health Services Management and Master of Health Services Management from Griffith University Queensland Australia. He is a certified Fire Safety Manager. He started his career in serving the Republic Of Singapore Air Force for 10 years. Prior to joining our home, he was the Operations Manager of an engineering company. Including the years spent with our home, Dennis has gained more than 13 years of experience overseeing the smooth running of operations in the various organisations he worked for.</p>

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. Please see Annex A for our Governance Evaluation Checklist to assess compliance with the Code of Governance for Charities and Institutions of Public Character.

Charity Transparency Award 2018 and 2019

Bright Hill Evergreen Home won the Charity Transparency Award for two consecutive years in 2018 and 2019, under the Medium Charities Category.

The annual Charity Transparency Awards (CTA) was introduced in 2016 by the Charity Council. It aims to promote good governance and transparency in the charity sector by acknowledging the excellent work of charities, while inspiring others to emulate their best practices.

Our home ensures all donations are accurately accounted for and disbursed appropriately to benefit our residents. We always strive for good governance compliance, and ensure adherence to transparent and good disclosure practices.



The Board

Our Home is governed and its affairs administered by a Committee of Management of not less than 10 members, referred therein 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 6 MC members who have served more than 10 years. Their services are required as their experiences contribute to the smooth and effective running of the Home. The Board has been identifying and recruiting new members equipped with competencies and skills that align with the Home's strategic directions.

Reasons for retaining the 6 MC members for more than 10 consecutive years are as follows:

Name of MC Member	Reason
Bhikkhu Sik Kwang Sheng	Bhikkhu Sik Kwang Sheng is the sixth abbot of Kong Meng San Phor Kark See Monastery (KMSPKS) since 2004. He helmed KMSPKS since 1995 as its chief administrator and holds key appointments in various boards of religious organisation, inter-religious organisation and schools in Singapore. He has been integral in setting and driving the directions of the Home, as well as development of the Home's services.
Dr Kweh Soon Han	Dr Kweh is a lawyer at KSCGP Juris LLP. His areas of practice are real property law, company law, administrative and constitutional law, law of societies, employment law, and family and trust law. His experience in the laws and codes of governance relating to the formation and maintenance of charities, societies and non-profit organisations is invaluable in guiding the Home in ensuring governance compliance.
Ms Chan Poh Swai @ Chan Poh Swee	Ms Chan is a retired qualified Accountant holding a Bachelor Of Commerce Degree (majoring in Accountancy). She held the position of Treasurer of our Home's Management Committee for 2 terms - July 2006 to July 2008 and July 2012 to July 2016. She is currently on the board and serves as the Treasurer of religious societies, free clinic and nursing home. Her in-depth finance knowledge contributes significantly in putting in place a robust finance system for the Home. Her years of experience with the Home is invaluable.
Dr Lau Kah Yong	Dr Lau is a Traditional Chinese Medicine Practitioner and has been a member of our Admission Committee since 2008. He works closely with the management team of the Home and plays a crucial role in ensuring smooth admissions of residents.
Mr Kek Seng Swee, Nicholas	Mr Kek was an Entrepreneur prior to joining Kong Meng San Phor Kark See Monastery as Operations Manager. He is an EXCO member since July 2012 and the EXCO Chairman since August 2014. His commercial experience and business acumen have benefited the Home in many aspects.
Mr Lee Boon Huat, Ben	Mr Lee is the Secretary of a religious organisation. Having served as a Management Committee member for many years, he is able to relate, appreciate the issues raised and provide invaluable advice.

The MC draws up rules to govern the running of the Home; reviews and approves 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 Annual General Meeting were held in the year of reporting. Meeting dates and members' attendance are as follows:

Board meeting from 1 April 2020 to 31 March 2021			
1.	29 April 2020	5.	28 October 2020
2.	24 June 2020	6.	21 December 2020
3.	26 August 2020	7.	24 February 2021
4.	30 September 2020 (36 th AGM)		

Members' Attendance:

No	Names	Attendance
1.	Bhikkhu Sik Kwang Sheng	100%
2.	Dr Kweh Soon Han	100%
3.	Mr Lim Teck Foon, Edmund	100%
4.	Mr Kek Seng Swee, Nicholas	71%
5.	Ms Chan Poh Swai @ Chan Poh Swee	100%
6.	Mr Yeap Soon Keong, Dan	100%
7.	Mr Lee Boon Huat, Ben	100%
8.	Dr Lau Kah Yong	86%
9.	Mr Wong Chee Yeung, Stewart	100%
10.	Mr Goh Swee Kang, Jayson	86%
11.	Mr Tan Kim Kwang (<i>Resigned 29 September 2020</i>)	100%

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

Remuneration of Management Committee and Highest Paid Staff

All MC members, sub-committee members and advisor do not receive any remuneration and no staff sits in the Management Committee or sub-committee.

The Home has no paid staff who are close members of the family of MC members or CEO.

In compliance with the Code of Governance for Charities and Institution of a Public Character, the annual remuneration of the Home's three highest paid staff, who each received remuneration exceeding \$100,000, fall into the following bands:

Remuneration Band	Number of Staff
Between \$200,001 to \$300,000	1
Between \$100,000 to \$200,000	2

Conflict of Interest

All MC members and staff are required to comply with the Home's conflict of interest policy and procedure.

Annual conflict of interest procedure statements are undertaken by all MC members and management staff.

Whistle-Blowing Policy

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

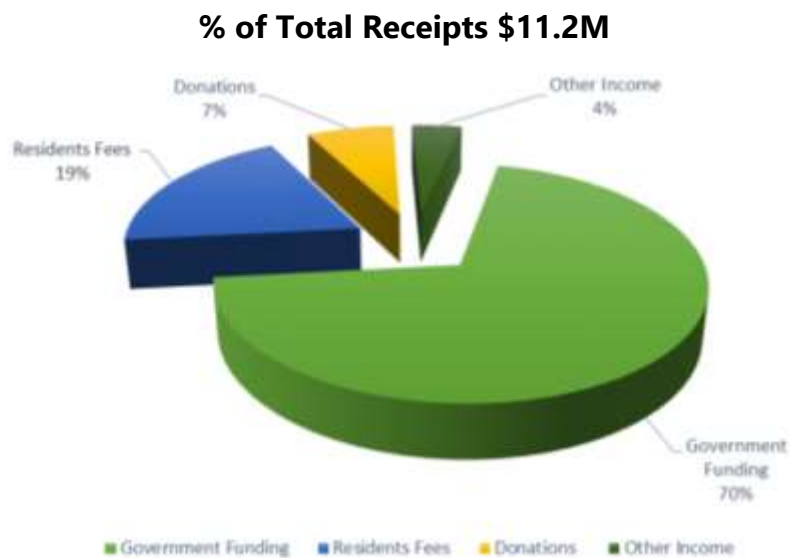
Policies, Review of Financial State and Explanation of Major Financial Transactions

Funding Sources

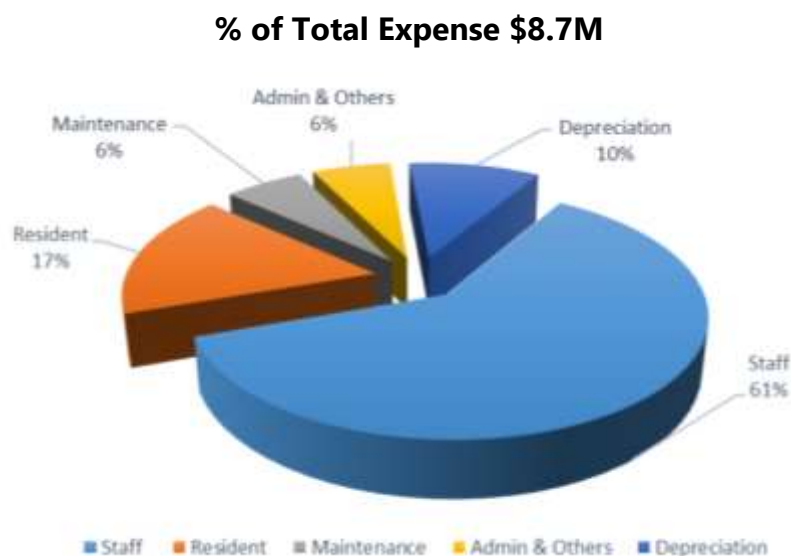
Bright Hill Evergreen Home is financially supported by government grants and donations.

Key Financial Highlights

For the financial year ended 31 March 2021, our Home recorded total receipts of S\$11.2m. Breakdown of the receipts are as follow:



Total expenses for the financial year amounted to S\$8.7m, our Home posted a net surplus of S\$2.4m. Breakdown of the expenses are as follows:



Review and Changes in the Policy

Taking into consideration the COVID-19 pandemic impact, our Management Committee reviewed and amended the Home's Constitution. The amendments allow the Home to conduct non-physical meeting and improve agreement execution efficiency. The Commissioner of Charities and Registrar of Societies approved the amendments in December 2020.

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.

There is no planned timing of use for the designated and restricted funds except for the Community Silver Trust fund, which the Home has been using to support ongoing projects for its expansion and improve capabilities plans.

The Home's reserve position as at 31 March 2021 is as follows:

Funds	Current Year	Previous Year
Unrestricted funds		
Accumulated General Funds	16,580,001	13,825,761
Unrestricted Designated funds		
Capacity Expansion	7,000,000	7,000,000
Capability Building	1,860,000	1,860,000
Total Unrestricted Funds	25,440,001	22,685,761
Restricted or Designated Funds		
Community Silver Trust	2,284,972	2,627,224
Designated donation	160,930	160,930
Total Restricted Funds	2,445,902	2,788,154
Total Funds	27,885,903	25,473,915
Total Annual Operating Expenditure	8,742,303	9,036,339
Ratio of Unrestricted Funds to Annual Operating Expenditure	2.91	2.51

Explanation of Purposes for which the Charity Assets are Held

No major assets were purchased in the year. Fixed assets of net book value S\$1.6m include \$0.6m right-of-use assets, the balance S\$1m were assets purchased over the years for Home's operations use.

Purpose of Designated 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 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 that allow all our residents to feel at home.



Bright Hill Road



Senja Road



Punggol Field

Our Second Home

Bright Hill Evergreen Home will be setting up a second nursing home with 188 beds. The new development is an eight storey building and is adjacent to our existing Home. The second Home is designed to cater to dementia patients, providing a more home-like environment. With the two Homes combined, we will be able to serve 436 needy elderly.

Delayed for a year due to COVID-19, our second home will be operational in mid-August 2021. Our team faced many challenges in setting up the second Home. We had difficulty sourcing for furniture, fittings and equipment, coupled with delay in shipment arrivals. Care team manpower shortage is exacerbated by COVID-19 travel restrictions, impacting both the replacement of staff who have left for their home country as well as the recruitment of staff for the new Home.



Bed Occupancy

The average occupancy rate for our Home is 95%. This indicates 236 of the total 248 licenced beds are consistently occupied.

AVERAGE OCCUPANCY RATE



95%

OCCUPIED

5%

VACANT

Residents' Profile

Before admission, the referral agency will classify each resident into 4 categories by using the Resident Assessment Form: Category I residents are physically and mentally independent; Category II residents are semi-ambulant; Category III residents are wheelchair-bound or bed-bound; and Category IV residents are highly dependent.

Residents who belong to Categories I and II will primarily admit to sheltered homes, while the limited nursing home places are mainly reserved for Category III and IV residents with high care needs.

Upon receiving the referral, our Admission Team will assess the resident on his/her suitability for admission to the Home.

At present, we have about 45% of the residents are under Category III and 54% under Category IV in Bright Hill Evergreen Home.



CATEGORY 4

54%

Highly dependent



CATEGORY 3

45%

Wheelchair /
Bed bound



CATEGORY 2

1%

Semi-ambulant

Nursing Care

Going above and beyond the call of duty is a conventional yet vital task for every care staff. In Bright Hill Evergreen Home, we do our best to make our residents feel safe and comfortable.

In recent years, the focus on the model of care in Nursing Home has evolved from a medicalised model of care (focusing only on medical and nursing needs) towards a habilitative model with greater emphasis on ageing with dignity, respect and building self-reliance in residents.

All our staff are trained with the Person-Centred Care approach. We learned to listen and respect resident's views, choices and decisions, and not make assumptions on how they want to be treated. Driven with care and compassion, our staff are able to achieve work satisfaction, knowing that each and every minute gesture makes a difference in the well-being of our residents.

We have been receiving positive feedback and appreciation from many Next-Of-Kin (NOK) and residents on our standards of care. This has further boosted the morale of the team and we strive to continue to provide quality care in many years to come.



COVID-19 Pandemic

In the beginning of 2020, Singapore was hit by COVID-19 Pandemic. On 8 Feb 2020, MOH raised the DORSCON level to orange. Many years of pandemic preparation was put to a test. We activated our personal protective equipment (PPE) stockpile and stepped up the infection control measures in the Home.

Precautionary Measures

The following precautionary measures were implemented to safeguard the wellbeing of our residents and staff.

- Temperature taking twice a day
- Close monitoring of respiratory symptoms / fever in residents
- Staff/Residents with respiratory symptoms / fever are referred to Doctor for Covid-19 swab test
- Maintain spilt zones/teams among staff
- Regular cleaning of high-touch points
- Use of TraceTogether and SafeEntry Apps as Contract Tracing
- Visitors/volunteers/vendors are screened for travel history to any affected countries within the last 14 days. Anyone with fever or respiratory symptoms is not allowed to enter the premise.

Surveillance Swab Test for Staff and Residents

In April 2020, pre-symptomatic individuals displaying little or no symptoms who continued to work in the Nursing Home (NH) were a concern to MOH. These people could be further transmitting the COVID-19 virus to others, thus posing a high risk to residents as staff were in close contact with them.

From 30 April 2020, all NH staff who are on site, including administrative or ancillary staff undergo COVID-19 surveillance swab tests periodically.



The tests were extended to residents on 12 May 2020. This was a challenging task as not all residents were receptive to receiving the swab, especially those with Dementia and Cognitive Impairment.

Nonetheless, we persevered and managed to swab all residents that day.

We are glad that all surveillance swab results are negative thus far and will work towards remaining so.

Manage COVID-19 Transmission - Circuit Breaker

To curb the rising number of Covid-19 infected cases, Singapore implemented an elevated set of heightened safe distancing measures on 7 April 2020, as a Circuit Breaker (CB) to pre-empt the trend of increasing local transmission of COVID-19. The aim was to significantly reduce movements and interactions in public and private places. These heightened safe distancing measures were implemented until 1 June 2020.

MOH mandated accommodation guidelines during Circuit Breaker period, in order to create a protected environment for the residents and staff, so as to reduce any importation risk. Our Home had to downsize our dormitory and staff who lived off-site needed to move to designated accommodation. Affected staff was assigned to move to Aqueen Hotel in Paya Lebar until the Circuit Breaker ended.



During the stay, the movements of staff were restricted as they were only allowed to travel between the Hotel and NH.

They had to spend their off days/time in the Hotel and were not allowed to meet their friends and family.

It was a trying period with many having to make sacrifices.

By being a little more patient and understanding with each other, we emerged stronger together.

With the cooperation of everyone, Singapore managed to control the number of transmission cases and was able to start Safe Re-Opening Phase 1 from 2 June 2020.

As the Circuit Breaker ended, our foreign staff were relieved to regain their "freedom" and local staff were thankful to be reunited with their family.



COVID-19 Vaccination for Staff and Residents

The COVID-19 vaccination programme seeks to protect Singaporeans against COVID-19 as we progressively re-open Singapore. Getting vaccinated against COVID-19 is one of the tools in conjunction with other measures to reduce the spread and prevent our healthcare system from being overwhelmed.

On 14 Dec 2020, the Health Sciences Authority authorised the usage of the Pfizer BioNTech's COVID 19 vaccine in Singapore under the Pandemic Special Access Route, for persons aged 16 years and above.



While vaccination is voluntary, all staff working in the NH were strongly encouraged to be vaccinated, in order to protect residents, who are at higher risk of developing serious health complications if infected with COVID 19.

Our Home opted for In-situ Vaccination as we are equipped with the suitable medical personnel and storage facilities that meet the criteria.

With each vaccination cycle comprising of 2 jabs administered 21 days apart, we completed a total of 4 batches of vaccination exercises between 15 January to 19 March 2021.



The vaccine is not recommended to persons with allergy history of anaphylaxis or are immunocompromised. All staff and residents had been thoroughly assessed by Medical Personnel before receiving the vaccine.

As of 31 March 2021, a total number of 138 staff (92%) and 137 residents (59%) had completed the COVID vaccination. After the vaccination, a small number of individuals experienced soreness over the vaccinated site, tiredness and low grade fever for 2 days. These are the reported common side effects from the vaccine. We were comforted that there were no major side effects experienced by the recipients in our Home.

We will be carrying out another round of COVID-19 vaccination at the second half of the year for the newly admitted residents and joined staff. While the vaccination is not a silver bullet to end the pandemic, the percentage of protection against virus remains high. Therefore, it is highly beneficial for as many of us to receive it as early as possible.

Clinical Indicators

Internal Quality Assurance (IQA)

It is mandated that every Nursing Home conduct an Internal Quality Audit (IQA) once every 6 months. Every year, we conduct the IQA in April and October. The Quality Assurance (QA) Committee comprises of members from Nursing and Operations Department.



The IQA are based on the two domains:

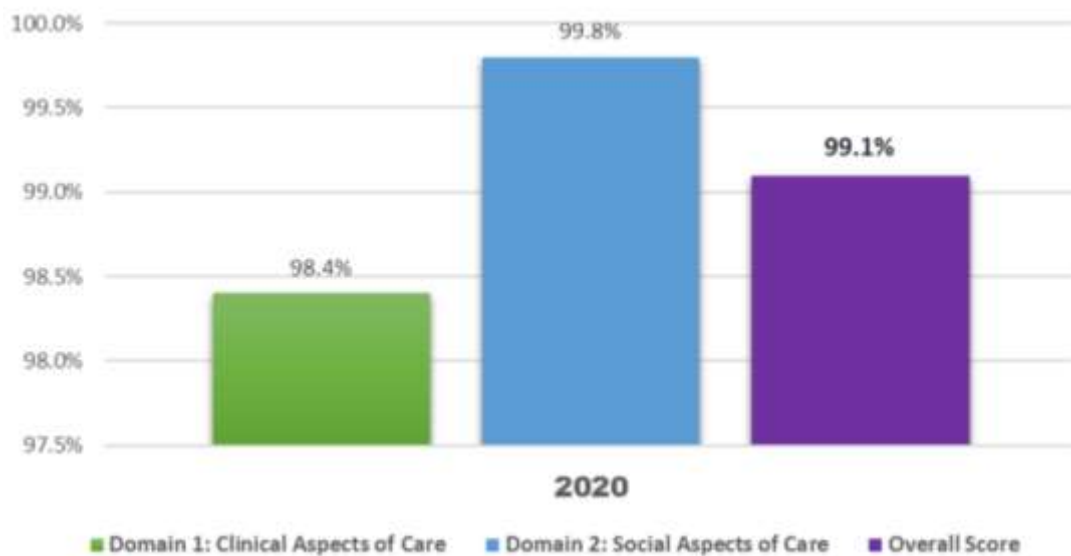
Domain 1 – Clinical aspects of care which has 12 indicators

Domain 2 – Social aspects of care which has 8 indicators

After each audit, the outcome of the QA indicators will be shared via email and followed by a staff meeting to close service gaps and areas for improvement.

Combining the scores for the two audits, BHEH achieved an overall score of 99.1% in 2020.

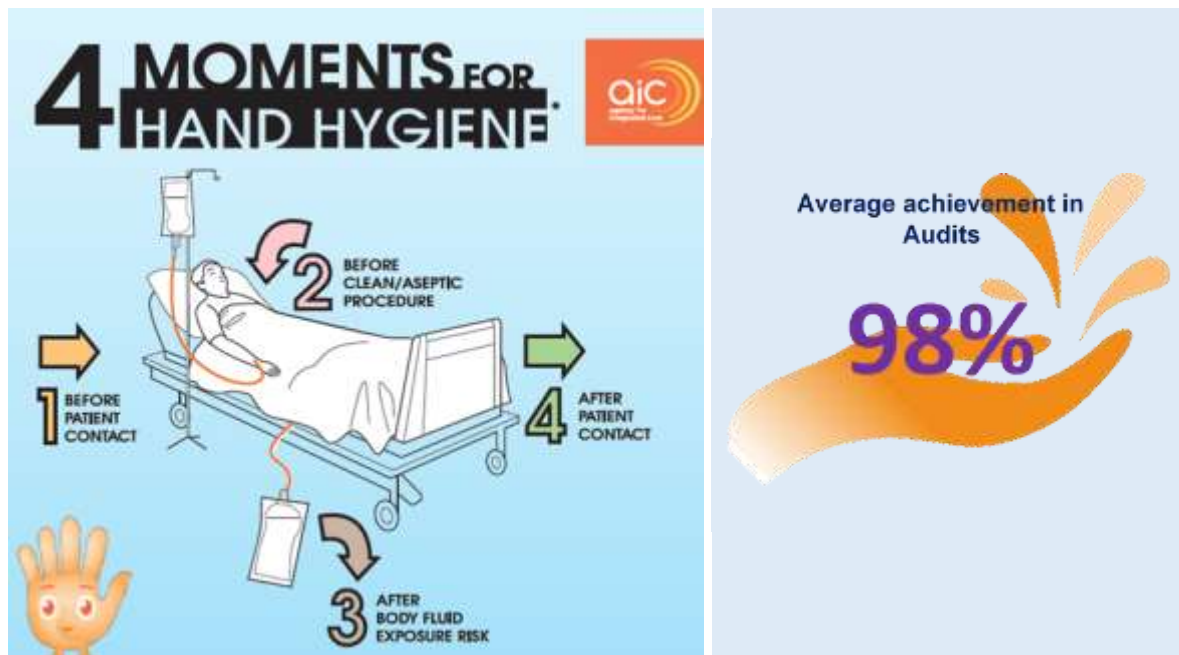
Internal Quality Assurance



Infection Control Committee - Hand Hygiene Audit

The Infection Control Committee conducts Hand Hygiene Audit quarterly at every ward. This is to assess the compliance level of hand hygiene among staff. The auditor will also verbally test the staff on their knowledge of proper donning of PPE.

Our average achievement for the Audits conducted in FY 2020 is 98%.



For many years, the Committee organised World Hand Hygiene Event in the month of May to emphasize the importance of hand hygiene and proper hand washing techniques. Due to COVID-19 safety measures, the event was cancelled this year.

Nonetheless, the awareness of practising good infection control has been heightened as a result of the pandemic. The team at every ward has been conducting constant training and refreshers for proper PPE donning methods and hand hygiene practises.

Influenza Vaccination for Residents/Staff

Every year, the Influenza vaccination will be offered free of charge for residents and staff to ensure optimal protection against the dreadful virus, especially for vulnerable individuals in the high-risk groups.

Furthermore, this reduces the possible risk of influenza transmission between staff and residents.

In light of COVID-19 pandemic, the influenza vaccination continues to be recommended by MOH for persons working or living in close-living environments.

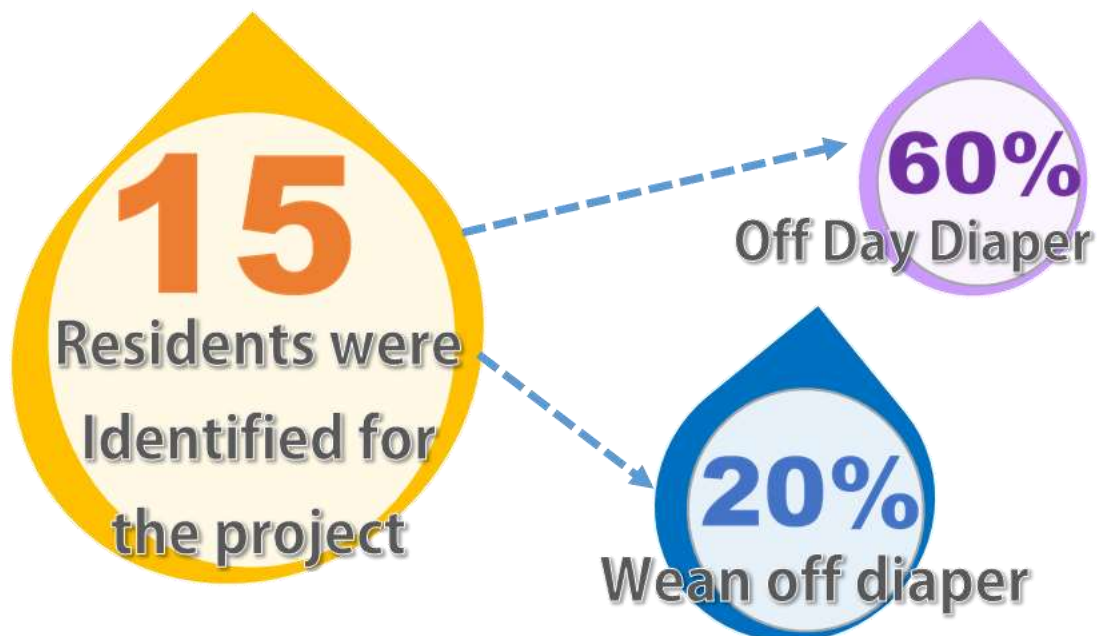
We conducted several influenza vaccination sessions between 31 Mar 2020 and 17 Apr 2020 for 128 staff (85%) and 182 residents (76%).



Quality Improvement Initiatives

Continance Management Project

Incontinence is a common challenge faced by residents. The management of continence is an important task which has a great impact on the health, dignity, and independence of our residents.



Upon admission to our Home, our nurses will assess the resident's continence status and identify suitable candidates for the Continance Management Project. The resident will be put on the Voiding Diary to capture the intake and elimination patterns for 3 days. Following that, a Potting Chart that schedules 2-hourly toileting will be done for a week.

In 2020, we identified 15 residents for the Continence Management Project. Although it was challenging as some residents' physical condition deteriorated and were not able to continue with the interventions, we were encouraged that the project has successfully weaned off day diapers for nine (60%) residents and total diaper weaned off for three (20%) residents.

The implementation of the project is still on-going for the residents. We hope to benefit more residents and help them regain their self - esteem and dignity. In addition, this will also benefit the Home in savings of \$766 - \$949 on diapers for each resident annually.

Fall Prevention Project

Fall accidents are linked with longer duration of hospital stays, a high case-fatality rate and monetary weigh downs. Therefore, preventing these falls is always an important concern.



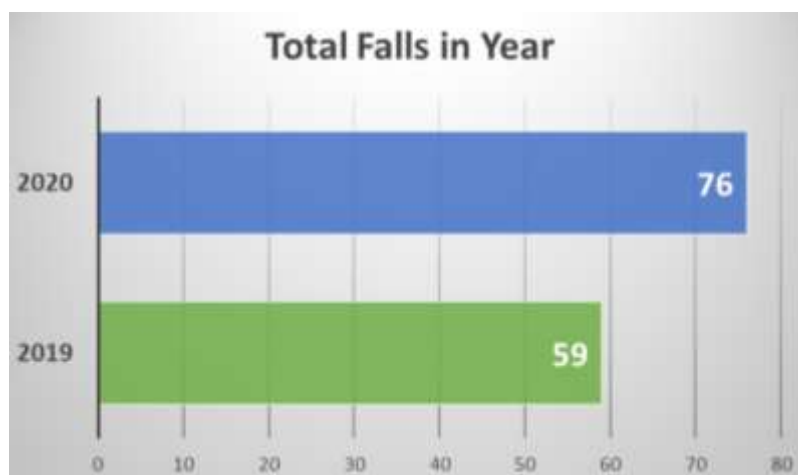
In our Home, we have actively shaped a setting with great emphasis on both resident and staff safety and injury prevention. For that purpose, we continually train our staff with applicable job safety competencies to serve individualised care while curbing accidental occurrences. Staff identified as "Champions" at each ward are tasked to implement and review measures wherever applicable.

During sharing sessions, these "Champions" would discuss case studies and areas to improve on. Through active discussions, staff learn from one another and enhance proficiency levels.

In 2020, the falls incident rate had slightly increased due to functional and cognitive decline in some residents. Fortunately, all of them sustained no or minor injury that does not warrant any further medical treatment.

We will continue to educate and remind staff to look out for signs of functional/cognitive decline in resident and render assistance to them whenever possible.

Ensuring a safe environment for our residents will always be an ongoing effort and priority.



NHELP Medication Module Project

In the beginning of 2019, under the guidance of AIC, we started our journey of implementing the Medication Module at NHELP IT system for residents. It was a rocky journey but we managed to overcome the challenges and we are glad that our system is now connected with NEHR (National Electronic Health Record).



NEHR is a secure system that collects summary patient health records across different healthcare providers in Singapore. This enables authorised healthcare professionals to have a holistic picture of patient's healthcare history.

In the event of a medication issue, the team will conduct root cause analysis to identify the cause of the issue and take appropriate actions like revising procedures to reduce or eliminate the risk of recurrence.

We conduct Medication Review session twice a year to share learning points and measures to close the gap.

With the goals of improving standards and ensuring continuous provision of quality care, the team strives to deliver safer, better and more personalised care for our residents.

Skin and Wound Management Project

The importance of effective skin care cannot be underestimated. When a wound develops from poor skin care, it can lead to the development of a chronic wound. This subsequently results in a significant social and financial burden to the resident, family and organisation.

The Skin and Wound Management Project was formed to create a platform for staff to share about holistic skin and wound care for residents.

During the Case Presentation sessions, staff learn from one another through case studies of residents with wound and skin issues. Information on latest skin care products and methods on maintaining skin health were shared during the sessions. The feedback from attending the sessions were positive and many staff felt more proficient and confident in handling different types of complex wounds.

Among the 30 wound cases in 2020, 15 (50%) have fully recovered and the rest have shown improvement and signs of recovery.

The Skin and Wound Management Project is an on-going effort. It takes more than just the nurse doing a good wound dressing. It also involves multiple disciplines collaboration with the common goal of holistic resident care and speedy wound recovery.



Mobile Dental Clinic

Poor oral health can lead to oral infections, resulting in diseases such as respiratory and cardiovascular conditions. It is important that all residents are given the support and opportunity to maintain good oral health.

The Home recognizes the importance of providing good oral hygiene for our residents and provide them with oral toilet twice a day.

We bring in the Mobile Dental Clinic (MDC) by Unity Dental Care to our residents twice a year in September and March. This initiative was started since 2015 and seeks to provide convenience and quality dental care to our residents.

Affected by advisories and safety measures from COVID-19 pandemic, we were only able to carry out one dental session this year. It was conducted between 2nd to 4th March 2021.



No. of Dental Service in 2020



This chart shows the number of dental services received by our resident in 2020.

Project Nadine

In FY20/21, Bright Hill Evergreen Home collaborated in a ground-breaking tripartite pilot study with Nanyang Technological University and Goshen Consultancy Services involving artificial intelligence. The aim was to explore the impact of having a humanoid social robot on the engagement of residents with cognitive impairments in a nursing home setting.



Having recognize the potentials of human-like robots in providing social interactions and companionship for elders in nursing home setting, this collaboration finally came into fruition after years of close follow up and tireless coordination by CEO, Ms SK Cheng.

Working with Professor Nadia Thalmann, the pioneer researcher for virtual humans and social robots, Nadine, the humanoid social robot was placed at one of our wards for three months for researchers to study the interactions and engagement between the robot and selected residents.

Goshen Consultancy Services provided their unique expertise in this study, by blending perspectives of enhancing elder care with practical applications, to tease out overlapping themes and future potential applications.

All selected residents and their family members understood that the resident's participation in the study was entirely voluntary and that they could pull out of the study at any point they wished to.

The preliminary results of the study were quite positive. Of note, participants generally showed improved well-being. Residents with cognitive impairment were also observed to have shown improvements in cognitive abilities as they interacted more and more with Nadine.

When the study came to an end, some of the participants indicated they were sad that the robot was leaving, and would miss the activities and interactions. Many expressed that they would welcome Nadine back in future.

Moving forward, our Home is working with different agencies to explore suitable technological advances that can be brought into the Home to augment the care experiences for our residents.

Procured Service for Residents

Psycho-Geriatrician Consultation

Providing quality mental health care in nursing homes is a major clinical challenge as Psycho-geriatricians are hard to come by.

We are blessed to have Dr Low Bee Lee to provide psychogeriatric service for residents since 1 November 2018. Visiting monthly, she sees an average of 11 residents per session.

Dr Low provides consultation and treatment for mental and cognitive health issues such as depression, anxiety and dementia. Residents facing functional deterioration are especially vulnerable to these health issues. In 2020, she reviewed about 140 residents and the tremendous improvements in their mental health were apparent.

Apart from ensuring that residents' psychosocial and mental health care needs are identified and addressed, the timely reviews by Dr Low also spared our residents from the long waiting hours at external clinics.

This initiative also saves time, manpower and transportation costs for the Home.



Nursing Staff Training and Development

In order to keep in pace with advances and innovations in healthcare, and to maintain high quality resident care, our staff need to update/upgrade their skills and knowledge through continuing education opportunities.

On top of offering external professional courses for our staff, our Home also provides comprehensive in-service and on-the-job training internally.

In the light of COVID-19 pandemic, many training sessions were conducted online in 2020, using Webinar, Zoom or MS Team meeting platforms. The In-service committee organised 19 In-service training/talks with a total attendance of 373 participants.

Staff were initially apprehensive of online learning as they were not very IT savvy. However, they managed to overcome initial scepticism and enjoyed the process. At the end of the day, these workshops value-added to all staffs' efficiency and competency.



"When I was called to do online learning, I was worried because I am not good with computer. I am happy now, it is not difficult at all!"

Nursing Aide, Sandar Win

"It is interesting to do online learning; I find myself more participative and engaged."

Nursing Aide, Ritu



Rehabilitation Team

Person-Directed Care Approach

Our Home offers Physiotherapy, Occupational and Speech Therapy services. In the past challenging year, the Rehabilitation team had to constantly adapt programmes to respond swiftly to the ever changing Covid-19 pandemic situation.

The rehabilitation team also participated actively and played a major role in the design of the new Model of Care (MOC) under our Dignity of Care improvement programme.



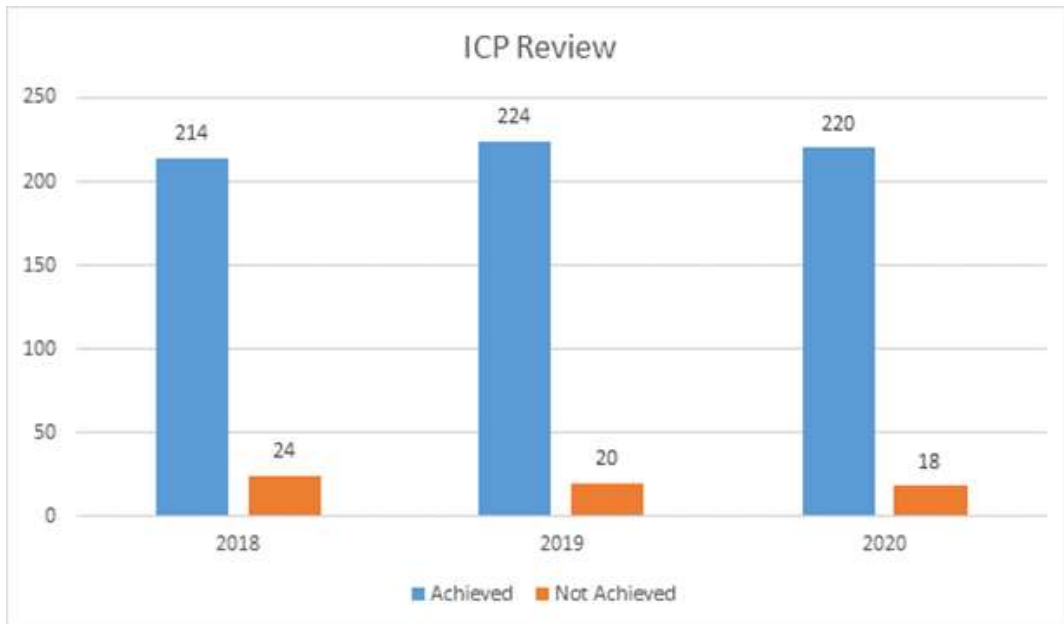
Physiotherapy

Our Physiotherapy (PT) team consists of a Senior Physiotherapist and six Therapy Aides. The team adopts the key principles of autonomy, personhood and the strength-based approach to provide holistic care for our residents.

Going beyond helping our residents' to improve/maintain their physical health, our PT team also plays a vital role in supporting their social and psychological status.

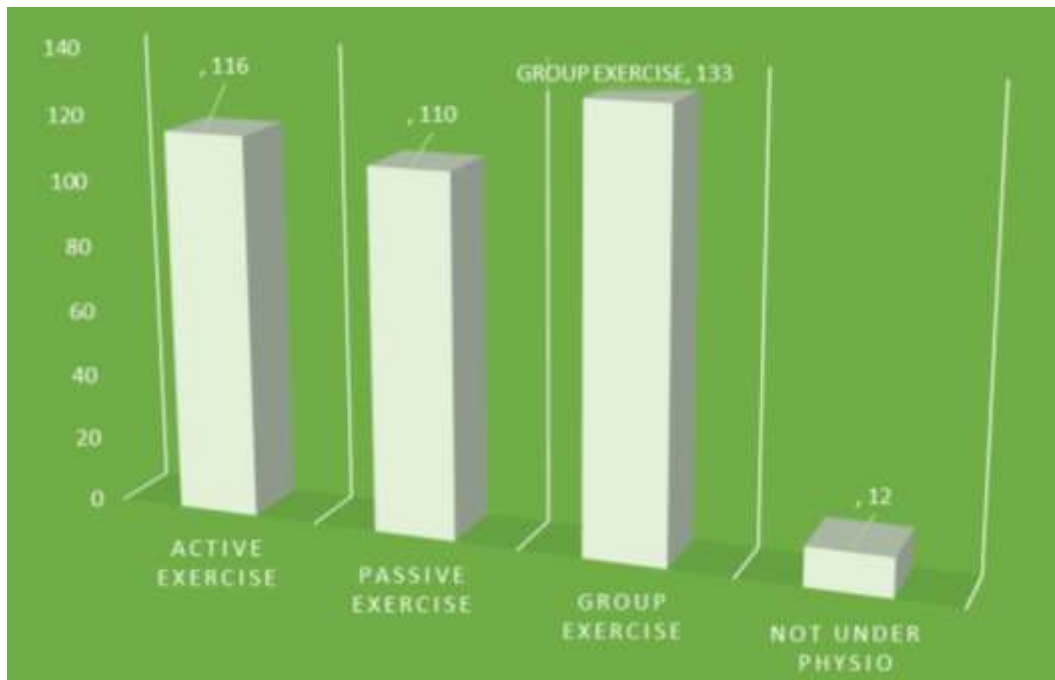
As part of individual care planning, physiotherapy programs are designed and tailored in accordance to each individual resident's physical, mental and social needs. Residents are assessed or reviewed once every 6 months to evaluate their progress and care plans are re-designed accordingly.

Some residents were not able to achieve their goals due to comorbidity. The unpredictability of the disease trajectory often reduced rehabilitation potential.

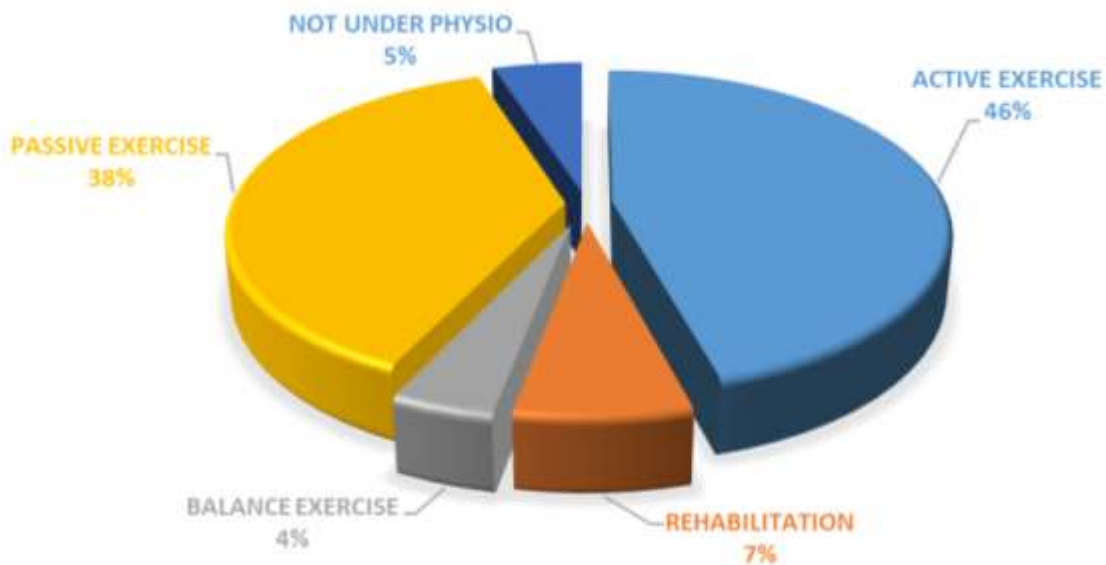


Types of Exercises and the Numbers in each...

BHEH Physiotherapy Data



PHYSIOTHERAPY STATISTICS



Active exercises are muscular activities which involves resident’s physical exertion effort. Examples are self-stretching, or general stroke rehabilitation exercises where residents move their muscles through therapeutic movements.

Passive range of movement exercises require the assistance of our therapy aides or auto-assisted range of movement exercise.

Balance training uses exercises to improve stability, as well as strengthening the muscles that help keep residents upright, including legs and core.

Rehabilitation helps residents to return to original condition i.e. regain body strength and restoring the condition of good health.

There was an increase in the number of residents participating in our PT programs, 95% in this year as compared to 91% in last year. The remaining 5% of residents were either independent in their function or prefer to opt-out from participating in physiotherapy exercises. The active exercise percentage increased by 6% this year as there were more new residents belonging to Category III, and they were more active and motivated to improve through rehabilitation.

Rehabilitation sessions were done one-to-one with individual residents. With social distancing measures in mind, sitting balance exercises were modified through psychomotor activity while standing balance training was conducted with the use of standing frames in the wards. Residents receiving passive maintenance exercise in the wards were encouraged to participate in some form of activities depending on their interest.

Our rehabilitation team always encourages residents to actively participate in various PPT programs. Active participation is crucial in helping them to re-navigate as they respond and adapt to their changing health status. This is also especially important if returning back into the community is their primary goal.

New Technology and equipment

Our Home introduced the Dynamic Stair Trainer (DST) this year. The DST is an equipment that allows our residents to practice stair climbing in a safe environment. The ability to adjust the height of the stairs to the resident's current ability and gradually increase the height between the stairs as the resident progress has been helpful in motivating residents to train further as they are able to see their improvements.



Dynamic Stair Trainer (DST)

Moving forward, our PT team will focus on adopting the Psychomotor and Active Joint Mobilization approach in the development and implementation of future PT programs.

Using the Psychomotor approach, we created a balance and strength programme to introduce multicomponent exercise interventions that can improve the physical and cognitive functions of our residents.

Besides encouraging physical movements, these activities also involve conscious cognitive processing by focusing on motor skills and actions that require physical coordination. It helps to develop resident's balance, which is crucial in preventing falls and injuries.

Enhancing stability, mobility, and flexibility also makes it easier for residents to perform their activities of daily living such as sitting, walking, climbing stairs. It also improves overall health, when our residents are able to move freely and steadily.

Contracture Prevention for Wheelchair Bound Residents Using Active Joint Mobilization

Weakness and inability to achieve active joint mobilization is the single most frequent factor contributing to the occurrence of fixed contractures. Our wheelchair bound residents are at risk of knee flexion contractures, particularly if they are unable to ambulate and spend the majority of their time seated with the knee joint positioned in flexion.

The position in which a joint is statically positioned influences the number of sarcomeres present in any given muscle. Sarcomeres are muscles that deals with contraction. A shortened muscle length may result in up to a 40% loss of sarcomeres.

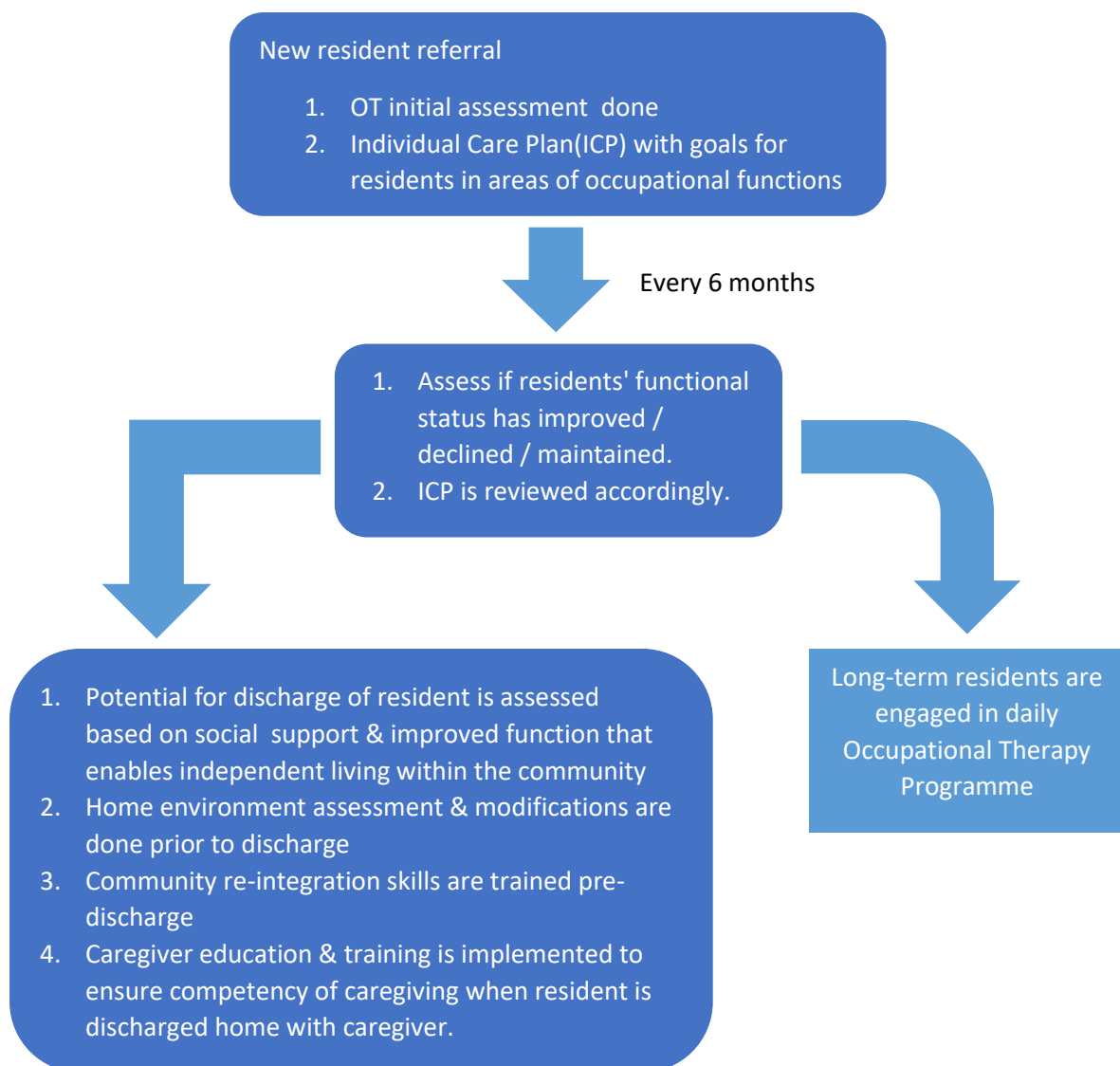
To prevent loss of sarcomeres, we encourage active movements in lower limbs using the Psychomotor approach. Apart from the regular passive range of motion and stretching exercises, we create different types of games and activities to indirectly stimulate their muscles by active joint mobilization.

Occupational Therapy

Our Home continued to procure Occupational Therapy (OT) service from AWWA for the year. Supported by 3 full time OT Aides, our OT team aims to maximise the potential of residents within their remaining abilities in various aspects of functioning such as self-care tasks, leisure activities and empowering them with roles & routines within our Home.

The resident is seen as a whole person where aspects such as cognition, physical function, psychosocial & environmental factors work collaboratively to influence residents' level of participation

Essentially OT service is implemented through the process as shown below when new residents are received:



Occupational Therapy Programs

Our OT programme is aligned with the concept that our Home becomes our residents' home away from home. Hence, the main overarching OT goal for most, if not all residents, is to promote engagement in meaningful & purposeful activities/tasks that

1. Promotes their sense of identity, well-being and comfort
2. Enhances their quality of life
3. Restores their independence and dignity

Our OT programme provides various activities broadly classified under basic ADLs/IADLs and Leisure & Social activities that facilitates to achieve the main OT goals for residents. These activities are outlined as follows:

- Basic ADL
- IADL (Cooking) re-training
- Arts & craft
- Individual/Group based Sensory stimulation
- Silver Pad
- Food for thought & current events
- Tai chi
- Karaoke & movie appreciation
- Bingo
- Mama Shop



Rooftop Gardening



Arts & Craft using one-handed method





Sensory Stimulation Activities



Food for Thought Programme



Psychomotor Movement Training

Occupational Therapy Program Participation and Progress Tracking

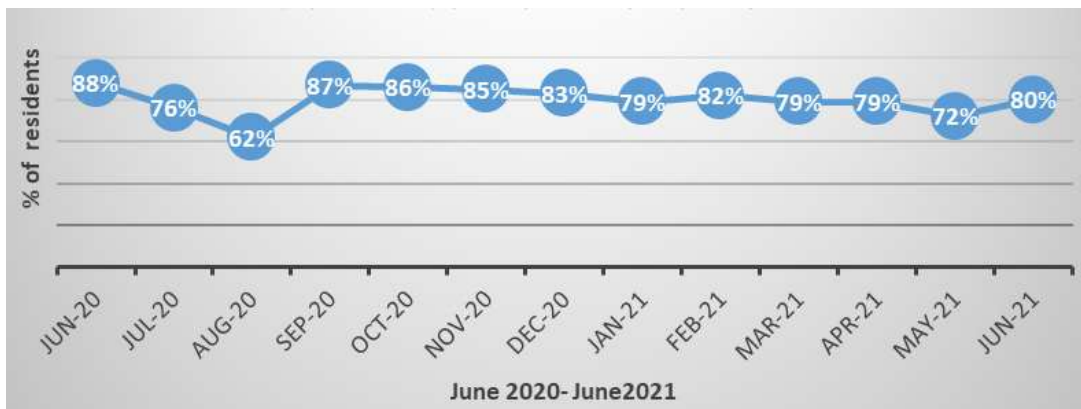
Participation in activities have maintained consistently above 70% for most months unless otherwise, such as when Covid-19 preventative measures warranted for the pausing of some activities. The activities that were deemed unsafe for implementation during those times were activities that were either designed to be ran preferably in groups, or/and had concerns of contact precautions.

Well-being experienced by the residents who have been consistently participating in activities were tracked collaboratively to understand their quality of participation. The Bradford Well-being profile tool was the outcome measure used to rates 14 aspects of participation. Scores of 0-2 are assigned to the components to rate the extent of behavioural descriptor; 0= No signs; 1=some signs; 2=Significant signs.

The 14 aspects are as listed below as abilities of residents to:

- communicate needs, wants and choices
- make contact with other people
- show warmth and affection
- shows pleasure or enjoyment
- alertness, responsiveness
- uses remaining abilities
- creative expression
- cooperative/ helpful
- responding appropriately to people/situations
- express appropriate emotions
- relaxed posture/body language
- sense of humour
- sense of purpose
- signs of self- respect

Level of Participation of residents in OT activities from 2020-2021



Progress of residents' quality of participation using the Bradford Well-being profile (WBP) from 2020-2021.



The graph above showed that residents' well-being experienced is directly proportionate to their participation in various activities. Significant improvements were usually seen when the activity especially brings deep meaning, purpose and enjoyment to residents.

This year, the focus of our OT programmes has been specifically geared towards Basic ADL training in aspects of feeding, personal grooming & dressing & IADL training, especially targeting Meal Preparation & Cooking.

Utilizing technology, we also incorporated elder friendly tablets known as Silver Pads as part of our cognitive remediation & maintenance program. The Silver Pad provides a wide repertoire of interesting cognitive activities with graded levels of cognitive input for residents to experience.

The Modified Barthel Index Assessment tool is used to measure the severity of dependence of residents in Basic ADLs. Our data showed that residents benefitted from the ADL retraining program because in 2021, less residents are in the Total Dependence category and at least 54% of residents required reduced assistance, which is 4% increase from 50% in 2020.

Therapy Team Professional Development

To keep in pace with the rapidly changing care needs, we are constantly improving our service by ensuring that training is provided regularly to upgrade the skills and competency of our staff.

Our physiotherapist and Therapy Assistants attended the following course/trainings:

1. Graduate Diploma in Gerontology (SUSS)
2. Training for Person Centre Care (MOC)
3. In-Service Clinical Education Training For Staff

Our Home also provides on-going Clinical Education training for the Singapore Institute of Technology (SIT) students as part of their normal core and elective placements. 2 students are placed for each posting and our Home accepts 5 postings per year.

Speech Therapy

Speech Therapy services under Speech Therapy Works LLP was renewed for another year from April 2020 to March 2021. Services were however put on hold during the Circuit Breaker period due to Covid-19 from 23 March 2020 to 19 June 2020. Services were allowed to resume as Singapore exited Circuit Breaker and these included the following:

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



The Speech Therapist (ST) visits up to 3 hours a week and sees an average of 12 residents during each her visit. There were about 70 residents who were on regular follow up with the ST over the period of one year.

Out of which, about 30% of the residents' diet were upgraded from their current one, 40% of the residents' diet remained unchanged and another 30% of the residents' diet had to be downgraded due to deteriorating medical conditions. One resident was successfully weaned off the nasogastric tube in the past year.

Medical Social Services

Medical Social Services (MSS) is an integral part of the multidisciplinary health care team, supporting and promoting the psycho-emotional well-being of our residents.

The department provides psychosocial support and intervention to our residents and their families to cope with issues arising from illness, trauma and disabilities.



Our MSS team walks the journey with our residents from the start of their admission until they discharge from the Home or pass on, providing relevant support and interventions at different points of the journey, whenever appropriate.

Through effective coping strategies and supportive programs, MSS strives to empower our residents with opportunities to live meaningfully, despite their current limitations.

Communicating Amidst a Pandemic

FY20/21 has been a difficult year for our residents, particularly in terms of the extent of their social interactions.

As a result of the COVID-19 pandemic, nationwide visitation restrictions were imposed, and many of our resident's relatives and friends were not able to visit them in person. Our Home also took on pre-emptive measures for visitations in order to ensure the safety of our residents.

We are ever thankful for the kind cooperation and understanding of our resident's relatives and friends in their compliance with our changing visiting regulations, whenever we receive new advisory updates from MOH/AIC.

As part of ongoing efforts to introduce technology as alternatives for communication and social interactions, together with the nursing team, our MSS team liaised with those family members who were interested to arrange for video calls for their loved ones.

The sense of relief and delight when some of our residents were finally able to see their loved ones over video call was evident.

We recognize that continued social interactions with loved ones has a powerful impact on the well-being of our residents, Hence, we will continue to offer this option of communication so that our residents can have an alternative to stay connected with their family and friends.



Social Interactions during COVID-19

As part of precautionary measures, outings and visits from volunteers were also halted. This meant our residents had lesser opportunities for social interactions and enjoyment.

One of the events that our residents always look forward to the most was our annual Chinatown outings, as part of a prelude to the Chinese New Year celebrations.

However, Chinese New Year 2021 was more muted as compared to previous years because the outings were cancelled for safety reasons. The disappointment in our residents was palpable.

Since we could not bring our residents out to enjoy the festivities, our MSS team decided to bring the festivities to them.

As a lead up to the festive season, the team brought a kueh kapit machine to each respective wards, and baked kueh kapit on the spot for our residents to enjoy. The air was immediately perfumed with nostalgic scents and brought back many childhood memories for them.

Some of our residents with poor appetite had their appetite whetted, and many actually reached out for seconds!

Throughout the week, our elders enjoyed various Chinese New Year goodies and freshly baked love letters, while watching festive movies and reminiscing through old songs.

One resident shared how she used to help her mother baked the kueh kapit using metal moulds over charcoal fire, while another reminisced about the crowds of Chinatown and setting off firecrackers.

This in turn sparked off different conversations on how the celebrations were like for our residents when they were younger.

Hence, despite the circumstantial limitations, our residents were still able to have some fun and enjoy the festivities.



Integrated Care Planning (ICP)

One meaningful project that the department embarked on in early 2020 was to look into the process of integrated care planning for all our residents.

An integrated care plan is a process whereby our Home looks into the overall holistic care provision for our residents, with the primary goal of enhancing their wellbeing, be it physically, mentally and/or spiritually.

Using the Bradford Wellbeing Profile Tool as a starting point to establish baseline for each of our residents, our MSS team facilitates the ICP discussion with the aim of collating information on individual needs and preferences so as to enhance the care planning process for the provision of holistic person centred care

Now one year into the project, we are starting to reap the benefits of this initiative as we see improvements in the overall wellbeing of many of our residents.

For starters, by involving residents in the decision making process of what contributes to their personal wellbeing, they become more involved and invested in their wellbeing journey.

Through the consultations with them, we discovered that many residents expressed their desire to be more productive with their time here in the Home.

By taking into consideration their experiences and skills, as well as their current abilities, we matched suitable tasks such as folding of aprons or cleaning medicine cups, etc. with different residents. The ability to contribute to productive activities gives our residents a sense of purpose and helps them to feel good about themselves.

For instance, Mdm Peh, one of our residents, shared that she would like to be more productive of her time here. The team started to include her in some of the housekeeping activities, such as plucking vegetables and wiping cups. We observed that her mood has since improved, and she has also become more sociable.



Another resident, Mr. Lim, started the previous year with the ICP goal of maximising his remaining abilities. Our nursing team started to assist him with walking by practicing to walk from room to day space daily, while our therapy aides worked on his stamina and muscle rehabilitation. Our MSW also explore his interests and then incorporated them in his daily activities to encourage him to continue maximising his abilities.

In his follow up review, we found that his wellbeing had improved significantly as he was able to walk better and to enjoy activities more. Hence, his ICP goal then changed to increasing enjoyment in daily life, which our whole team is now working towards to.

Advanced Care Planning (ACP)

Advance Care Planning is a process of anticipatory care planning - that captures and reflects a person's preferences on future care options and goals, in event of a medical crisis.



As trained ACP facilitators, our MSS team engages residents and their family members in dialogues to clarify their understanding of their illness and treatment options, values, beliefs, and goals of care, as well as identify wishes.

This process is important as it enables family members to make informed choices in the event they have to make healthcare choices on their loved one's behalf.

Through the process, we also learn more about our residents' experiences with illness, as well as their personal preferences on how they want to be cared for in event of deterioration.

One of the questions that is regularly explored as part of the ACP conversation is where the person would prefer to be cared at when he/she deteriorate, and his/her preferred place when dying.

"I want to stay here till I die. The people here are very good to me. This is my home."

– Mr. Chia. S. K

Our team feels very honoured and humbled, because more than one resident, when consulted on their preferences, indicated their preference to want to continue to be cared for, and even pass away in the Home as they consider BHEH as their Home, and our staff as part of their family. We take this responsibility and commitment towards the care of our residents very seriously as these elders are, truly, the integral part of our BHEH family.

In FY20/21, our MSS team facilitated and completed ACPs for 21 of our residents.

Celebrating Milestones with Residents

With the intention to encourage our elders to participate in activities and rehabilitation, this project celebrates the progress that our elders make during their stay in the Home.

In our inaugural celebrations, 31 residents were recognized for their participative efforts in improving themselves physically and mentally. They were presented with a certificate of achievement and a small token for their participation and hard work.



Mr. Tan Khim Seng was one of the recipients who participated in various activities such as physical rehabilitation and math activities to maintain his cognitive ability.

It was such a proud and touching moment for him when our CEO presented the certificate of achievement to him as he did not think that he was doing things that were worth mentioning, much less appreciating about. This recognition had in turned, spurred him to work harder for himself.

Such beautiful moments remind us that every effort counts, and by recognizing these efforts, no matter how minute it may be in the eyes of another person, can often have far-reaching positive outcomes!

Discharge Planning

Nursing homes belong to the category of intermediate and long-term residential care institutions (ILTC) in Singapore, as residents generally are unable to care for themselves due to their chronic health conditions.

However, with good nursing care and active rehabilitation, some of our residents do manage to improve well enough to reintegrate into the community.

Our MSS team employs the “many helping hands” approach as part of the discharge process.

By involving different stakeholders such as government support, community services, family support as well as empowerment of the resident, our Home successfully reintegrated three residents into various community settings, which are more suited for their needs and life stages in 2020/2021.



Another discharged resident was Mr. Koh Ah Kim. Mr. Koh was admitted to our nursing home from the hospital after suffering from a series of infections that impacted his ability to care for himself. He was bedbound and required tube feeding. He had also become depressed during his stay in the hospital.

After months of careful nursing, rehabilitation and emotional support, we began to see improvements in Mr. Koh's functional abilities. As he saw his own improvements, he became more motivated to work on his gait and swallowing ability. Eventually, he managed to wean off his feeding tube and was even able to ambulate with a walking stick.



When he became ready to be discharged back into the community, our MSS team worked with community services to transit his care so that his nursing and medical support can continue seamlessly. Our MSW also worked with his extended family to clean up his flat to liveable condition. As part of discharge planning, we made arrangements to bring him home for a few hours for trial and to assess if there are any last minute changes that are needed to be made to his home before he truly goes home.

Mr. Koh is an elderly gentleman who rarely shows his emotions on his face. Yet, on the day of discharge, he was clearly excited and pleased, as evident from the multiple victory signs that he made as he took photos to commemorate the achievement.

Our team was also very happy and excited for him to be able to make such a positive recovery. Mr. Koh had indeed come a long way!

Our Staff

COVID-19 pandemic has put tremendous pressure on the healthcare sector. It is especially challenging for nursing homes. Being older and having underlying chronic diseases put our residents at significant risk and they are substantially more vulnerable to COVID-19. Nevertheless, our staff relentlessly devoted their time and energy to look after and protect our residents.

Dedication and commitment...

We are grateful for the staff's immense sacrifices, invaluable dedication, commitment and unwavering efforts in managing this difficult situation. They put in endless hours to meet the tightened control measures, constantly improvising and adapting processes to develop care plans that best suited our residents.

It is especially difficult for our foreign staff. The strict curbs on staff movement, confining them to the rooms of dedicated accommodations and on-site dormitory during the circuit breaker period was stressful. Our staff missed their families and loved ones deeply as they were unable to travel back to their home country due to travel restrictions and having to serve stay-home-notice.

To keep morale up and to show our gratitude to all the staff of our Home, we regularly arranged for special meals to be served and gave small gifts as tokens of appreciation.



Staff Strength & Training

Although we had to scale down on training, our Home continues to provide training for staff despite the pandemic. Trainings were conducted virtually so as to ensure adherence to the zoning and safe-distancing control measures.

“Project New Home” was the focus for this year’s training program where topics like Introducing Model Of Care, Staffing Model, Dementia Care Training and Geriatric Training were covered to prepare the team to be able to handle the care model of our second Home.



Management & Support Staff

Direct Care Staff



31

March 2019

30

March 2020

117

March 2019

109

March 2020

Like many healthcare organisations, our Home also faces the issue of shortage of nurses. To help to overcome this problem, we looked into job redesigning by rearranging tasks and responsibilities of nurses and introduced Support Care Staff (SCS) to the team. Our SCS performs non-clinical jobs so as to allow the direct care staff to focus on providing medical care for our residents.

Farewell for Senior Staff Nurse Ying Lai Ying

Having served the Home for 22 years, Senior Staff Nurse Ying decided to retire at the end of 2020. Ying is someone who is passionate, calm and professional. Her dedication and commitment ensured that our residents were well taken care of. She was always there providing help, guidance and encouragement to her team. Ying is the Grandma to our young foreign nurses. We had been so fortunate to have her expertise to rely on. We are going to miss her and hope she will enjoy every minute of her retirement. Best wishes!



Volunteers and Donors



To protect our residents from COVID-19 pandemic risks, our Home suspended the conduct of non-essential face-to-face volunteering services and events in the past year. We are heartened to note that many of our regular donors and volunteers continue to support us during this period. Many continue to send in cash donations and arranged for donation-in-kinds to be sent directly to the Home.

Taking the necessary precautionary measures, volunteers of essential services such as hair-cutting and clothing repairs continued to offer their services so as to ensure that our residents are still being care for.

Together with schools, individuals and institutions, we also organised virtual volunteering events for our residents. This allowed them to occupy their time meaningfully, which in turn, helped make them calmer and happier.

Thank you Volunteers and Donors for giving us your relentless support all these years. Our residents always smile and are happy when they get to see you. Many had expressed that they missed you a lot and we hope to see you again soon.

Volunteers' Profile

SCHOOL	INDIVIDUAL	GROUP	CORPORATE
5	3	10	3





Miss Dora conducts ZOOM virtual workout for our residents



Monthly haircut by Love Care Volunteer



Hor Fun and Chicken Rice sponsored by our volunteer



Ang Bao and Christmas Gift sponsored by our Donors



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 generation. 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 have been able to deliver what we believe is the best for our residents.

Bright Hill Evergreen Home is home to many of our residents. All of us, including you, make a great difference to their lives.

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

**Annex A –
Governance Evaluation Checklist for the Financial
Year Ended 31 March 2021**

Governance Evaluation Checklist For the Financial Year Ended 31 March 2021

S/NO	CODE GUIDELINE	CODE ID	RESPONSE	EXPLANATION (IF CODE GUIDELINE IS NOT COMPLIED WITH)
BOARD GOVERNANCE				
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Complied	
2	Are there governing board members holding staff appointments?		No	
5	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years. If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	Complied	
6	All governing board members must submit themselves for re-nomination and re-appointment, at least once every 3 years.	1.1.8	Complied	
7	The Board conducts self-evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	1.1.12	Complied	
8	Is there any governing board member who has served for more than 10 consecutive years?		Yes	
9	The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years.	1.1.13	Complied	
10	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied	
CONFLICT OF INTEREST				
11	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied	
12	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	Complied	

STRATEGIC PLANING				
13	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied	
HUMAN RESOURCE AND VOLUNTEER MANAGEMENT				
14	The Board approves documented human resource policies for staff.	5.1	Complied	
15	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied	
16	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied	
17	Are there volunteers serving in the charity?		Yes	
18	There are volunteer management policies in place for volunteers.	5.7	Complied	
FINANCIAL MANAGEMENT AND INTERNAL CONTROLS				
19	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	Complied	
20	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	Complied	
21	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied	
22	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	6.1.4	Complied	
23	The Board approves an annual budget for the charity's plan and regularly monitors the charity's expenditure.	6.2.1	Complied	
24	Does the charity invest its reserves (e.g. in fixed deposits)?		Yes	
25	The charity has a documented investment policy approved by the Board.	6.4.3	Complied	
FUNDRAISING PRACTICES				
26	Did the charity receive cash donations (solicited or unsolicited) during the financial year?		Yes	
27	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied	

28	Did the charity receive donations in kind during the financial year?		Yes	
29	All donation in kind received are properly recorded and accounted for by the charity.	7.2.3	Complied	
DISCLOSURE AND TRANSPARENCY				
30	The charity discloses in its annual report – (a) the number of Board meetings in the financial year; and (b) the attendance of every governing board member at those meetings.	8.2	Complied	
31	Are governing board members remunerated for their services to the Board?		No	
34	Does the charity employ paid staff?		Yes	
35	No staff is involved in setting his own remuneration.	2.2	Complied	
36	The charity discloses in its annual report – (a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from charity’s subsidiaries) exceeding \$100,000 during the financial year; and (b) whether any of the 3 highest paid staff also serves as a governing board member of the charity. The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.	8.4	Complied	
37	The charity discloses the number of paid staff who satisfies all of the following criteria: (a) the staff is a close member of the family “belonging to the Executive Head” or a governing board member of the charity; (b) the staff has received remuneration exceeding \$50,000 during the financial year. The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that there is no paid staff, being a close member of the family belonging to the Executive Head or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year.	8.5	Complied	
PUBLIC IMAGE				
38	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	Complied	

**Annex B –
Audit Financial Statements for the Financial Year
Ended 31 March 2021**

BRIGHT HILL EVERGREEN HOME
FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 MARCH 2021

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BRIGHT HILL EVERGREEN HOME
(Registered in Singapore under the Societies Act)

STATEMENT BY THE MANAGEMENT COMMITTEE

On behalf of the Management Committee, we do hereby state that in our opinion, the financial statements of Bright Hill Evergreen Home (the "Home") as set out on pages 5 to 29 are properly drawn up in accordance with the Societies Act, Chapter 311, Charities Act, Chapter 37 and other relevant regulations and Financial Reporting Standards in Singapore so as to present fairly, in all material respects, the financial position of the Home as at 31 March 2021, and the financial performance, changes in funds and cash flows of the Home for the financial year ended on that date.

On behalf of the Management Committee



Bhikkhu Sik Kwang Sheng
Chairman



Chan Poh Swai @ Chan Poh Swee
Treasurer

[Date]

25 AUG 2021

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BRIGHT HILL EVERGREEN HOME**

(Registered in Singapore under the Societies Act)

Report on the Audit of the Financial Statements***Opinion***

We have audited the accompanying financial statements of Bright Hill Evergreen Home (the "Home") as set out on pages 5 to 29, which comprise the balance sheet as at 31 March 2021, and the statement of comprehensive income, 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 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 financial position of the Home as at 31 March 2021 and the financial performance, 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

The Management Committee is responsible for the other information. The other information comprises the information included in the Annual Report but does not include the financial statements and our auditor's report thereon.

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

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BRIGHT HILL EVERGREEN HOME (cont'd)**
(Registered in Singapore under the Societies Act)

Report on the Audit of the Financial Statements (cont'd)

Responsibilities of the Management Committee and Those Charged with Governance for the Financial Statements

The Management Committee is responsible for the preparation and fair presentation of these financial statements in accordance with the Societies Act, the Charities Act and Regulations and FRSs, and for such internal control as the Management Committee 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, the Management Committee is 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 the Management Committee 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management Committee.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BRIGHT HILL EVERGREEN HOME (cont'd)**
(Registered in Singapore under the Societies Act)

Report on the Audit of the Financial Statements (cont'd)

Auditor's Responsibilities for the Audit of the Financial Statements (cont'd)

- Conclude on the appropriateness of the Management Committee'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 auditor's 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.

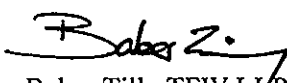
Report on Other Legal and Regulatory Requirements

In our opinion,

- (i) 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; and
- (ii) the fund-raising appeal held during the financial year ended 31 March 2021 has 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 appeal.

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

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



Baker Tilly TFW LLP
Public Accountants and
Chartered Accountants
Singapore

25 August 2021

BRIGHT HILL EVERGREEN HOME
(Registered in Singapore under the Societies Act)

STATEMENT OF COMPREHENSIVE INCOME
For the financial year ended 31 March 2021

	Note	Unrestricted funds \$	Restricted funds \$	2021 \$	2020 \$
Income					
<i>Voluntary income</i>					
Donations	4	753,851	–	753,851	359,198
Government subventions		5,855,499	–	5,855,499	5,857,703
Training grant		6,485	–	6,485	29,826
Community Trust Fund (“CST”)		–	–	–	478,898
MOH - Disbursement of rental		341,989	–	341,989	512,984
MOH - RR funding		–	–	–	5,424
MOH - ILTC Community Care Salary Enhancement		18,044	–	18,044	–
SDF Grant		–	–	–	255
		6,975,868	–	6,975,969	7,244,288
<i>Income from charitable activities</i>					
Programme fees from paying residents		2,146,879	–	2,146,879	2,123,419
		9,122,747	–	9,122,747	9,367,707
Other income					
Interest income		229,282	–	229,282	328,736
Special employment & wage credit & job support scheme grant		575,820	–	575,820	34,826
Other Government Grant		976,287	–	976,287	–
Others		250,155	–	250,155	62,832
		2,031,544	–	2,031,544	426,394
Total income		11,154,291	–	11,154,291	9,794,101

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

BRIGHT HILL EVERGREEN HOME
(Registered in Singapore under the Societies Act)

STATEMENT OF COMPREHENSIVE INCOME (cont'd)
For the financial year ended 31 March 2021

	Note	Unrestricted funds \$	Restricted funds \$	2021 \$	2020 \$
Less: Expenditure					
<i>Cost of charitable activities</i>					
Fundraising expenses		33	—	33	241
Recruitment expenses		19,776	—	19,776	9,039
Residents outing		—	—	—	12,712
Cleaning expenses		318,000	—	318,000	318,000
Dignity of care project		—	—	—	177,998
New therapy and other program		—	—	—	49,727
Patient care expenditure		78,623	30,611	109,234	355,246
Diapers		123,799	—	123,799	114,435
Repair and maintenance		220,691	—	220,691	252,132
Staff costs	5	3,790,129	17,949	3,808,078	3,339,192
Supplies and materials		989,451	—	989,451	960,760
Transportation		130	—	130	1,733
Utilities charges		257,086	—	257,086	308,720
		5,797,718	48,560	5,846,278	5,899,935
<i>Governance and other administrative costs</i>					
Allowance for impairment loss on financial assets		340	—	340	—
Audit fee		17,500	—	17,500	17,500
Bank charges		1,139	—	1,139	1,138
Communication		5,897	—	5,897	5,117
Depreciation of property, plant and equipment	6	635,607	274,537	910,144	793,348
GST expenses		128,757	—	128,757	154,271
Minor assets		33,958	15,750	49,708	68,786
Insurance		10,028	—	10,028	9,602
Interest expense on lease liabilities		30,513	—	30,513	36,374
Licenses & subscriptions		19,132	—	19,132	5,797
Membership fee		2,577	—	2,577	851
Miscellaneous expenses		356	—	356	1,241
Motor vehicles expenses		13,240	—	13,240	25,437
Professional and legal fees		4,390	—	4,390	36,198
Postage		709	—	709	836
Printing and stationeries		12,994	—	12,994	16,057
Property, plant and equipment written off		—	1,845	1,845	646
Refund of Community Silver Trust grant		—	—	—	303,253
Staff costs	5	1,685,196	1,560	1,686,756	1,659,952
		2,602,333	293,692	2,896,025	3,136,404
Total expenditure		8,400,051	342,252	8,742,303	9,036,339
Surplus/(deficit) and total comprehensive income/(loss) for the financial year		2,754,240	(342,252)	2,411,988	757,762

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

BRIGHT HILL EVERGREEN HOME
(Registered in Singapore under the Societies Act)

BALANCE SHEET
At 31 March 2021

	Note	2021 \$	2020 \$
Non-current asset			
Property, plant and equipment	6	1,565,709	1,900,580
Current assets			
Bank and cash balances	7	5,650,303	6,224,827
Fixed deposits	8	22,000,000	19,000,000
Trade and other receivables	9	809,696	1,169,277
Total current assets		28,459,999	26,394,104
Total assets		30,025,708	28,294,684
Non-current liabilities			
Lease liabilities	10	26,637	432,362
Current liabilities			
Deferred grant		75,557	167,994
Trade and other payables	11	1,183,479	1,402,009
Contract liabilities - resident's accounts		292,938	360,894
Lease liabilities	10	561,194	457,510
Total current liabilities		2,113,168	2,388,407
Total liabilities		2,139,805	2,820,769
Net assets		27,885,903	25,473,915
Unrestricted funds			
General Fund		16,580,001	13,825,761
Designated funds			
Capacity Expansion Fund	12	7,000,000	7,000,000
Capability Building Fund	13	1,860,000	1,860,000
Restricted funds			
Community Silver Trust Fund	14	2,284,972	2,627,224
Designated Donation Fund	15	160,930	160,930
Total funds		27,885,903	25,473,915

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

BRIGHT HILL EVERGREEN HOME
(Registered in Singapore under the Societies Act)

STATEMENT OF CHANGES IN FUNDS
For the financial year ended 31 March 2021

	← Unrestricted funds →			← Restricted funds →		Total funds \$
	General Fund \$	Capacity Expansion Fund \$	Capability Building Fund \$	Community Silver Trust Fund \$	Designated Donation Fund \$	
Balance at 1.4.2019	12,096,512	7,000,000	1,860,000	3,598,711	160,930	24,716,153
Surplus/(deficit) and total comprehensive income/(loss) for the financial year	1,729,249	–	–	(971,487)	–	757,762
Balance at 31.3.2020	13,825,761	7,000,000	1,860,000	2,627,224	160,930	25,473,915
Surplus/(deficit) and total comprehensive income/(loss) for the financial year	2,754,240	–	–	(342,252)	–	2,411,988
Balance at 31.3.2021	16,580,001	7,000,000	1,860,000	2,284,972	160,930	27,885,903

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

BRIGHT HILL EVERGREEN HOME
(Registered in Singapore under the Societies Act)

STATEMENT OF CASH FLOWS
For the financial year ended 31 March 2021

	2021 \$	2020 \$
Cash flows from operating activities		
Surplus for the financial year	2,411,988	757,762
Adjustments for:		
Allowance for impairment loss on financial assets	340	–
Depreciation of property, plant and equipment	910,144	793,348
Interest income	(229,282)	(328,736)
Interest expense on lease liabilities	30,513	36,374
Property, plant and equipment written off	1,845	698
Operating cash flows before movements in working capital	<u>3,125,548</u>	<u>1,259,446</u>
Trade and other receivables	247,244	87
Trade and other payables	(218,530)	194,276
Deferred grant	(92,437)	167,994
Contract liabilities - residents' accounts	(67,956)	32,069
Net cash from operating activities	<u>2,993,869</u>	<u>1,653,872</u>
Cash flows from investing activities		
Interest received	341,279	300,618
Purchases of property, plant and equipment (Note 6)	(323,298)	(420,079)
Net cash from/(used in) investing activities	<u>17,981</u>	<u>(119,461)</u>
Cash flows from financing activities		
Repayment of lease liabilities	(555,861)	(443,050)
Interest paid	(30,513)	(36,374)
Net cash used in financing activities	<u>(586,374)</u>	<u>(479,424)</u>
Net increase in cash and cash equivalents	<u>2,425,476</u>	<u>1,054,987</u>
Cash and cash equivalents at beginning of financial year	<u>25,224,827</u>	<u>24,169,840</u>
Cash and cash equivalents at end of financial year	<u>27,650,303</u>	<u>25,224,827</u>
Cash and cash equivalents comprise:		
Bank and cash balances (Note 7)	5,650,303	6,224,827
Fixed deposits (Note 8)	22,000,000	19,000,000
	<u>27,650,303</u>	<u>25,224,827</u>

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

BRIGHT HILL EVERGREEN HOME
(Registered in Singapore under the Societies Act)

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2021

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 and an approved Institution of a Public Character (“IPC”) for the period from 1 December 2020 to 30 November 2023. 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. Summary of significant accounting policies

a) Basis of preparation

The financial statements, expressed in Singapore dollar (“\$”) which is the functional currency of the Home, have been prepared in accordance with the Societies Act, Chapter 311, Charities Act, Chapter 37 and other relevant regulations and Financial Reporting Standards in Singapore (“FRSs”). The financial statements have been prepared under the historical cost convention except as disclosed in the accounting policies below.

The preparation of financial statements in conformity with FRSs requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the financial year. Although these estimates are based on the Management Committee’s best knowledge of current events and actions and historical experiences and various other factors that are believed to be reasonable under the circumstances, actual results may ultimately differ from those estimates.

Use of estimates and judgements

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The areas involving a higher degree of judgement in applying accounting policies, or areas where assumptions and estimates have a significant risk of resulting in material adjustment within the next financial year are disclosed in Note 3.

The carrying amounts of bank and cash balances, fixed deposits, trade and other current receivables and payables approximate their respective fair values due to the relatively short-term maturity of these financial instruments.

2. Summary of significant accounting policies (cont'd)

a) Basis of preparation (cont'd)

New and revised standards that are adopted

In the current financial year, the Home has adopted all the new and revised FRSs and Interpretations of FRSs ("INT FRSs") that are relevant to its operations and effective for the current financial year. Changes to the Home's accounting policies have been made as required, in accordance with the transitional provisions in the respective FRSs and INT FRSs.

The adoption of these new and revised FRSs and INT FRSs did not have any material effect on the financial results or position of the Home.

New and revised standards not yet effective

New standards, amendments to standards and interpretations that have been issued at the balance sheet date but are not yet effective for the financial year ended 31 March 2021 have not been applied in preparing these financial statements. None of these are expected to have a significant effect on the financial statements of the Home.

b) Income recognition

Programme fees

The Home provides resident services for patients with high dependency on nursing care for their daily activities. Programme fees are recognised as income over time as the Home provides the services. The Home has the right to the fees from the patients in an amount that corresponds directly with the provision of services.

Donations

Donations are recognised when received. If donations are received for a specific fund-raising or charity event and the event has not occurred, the donation received will be deferred as a contract liability until the event has been conducted.

Interest income

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

c) Government grants

Government grants are recognised at their fair value where there is reasonable assurance that the grant will be received and all attaching conditions will be complied with.

Subventions and grants

Subventions and grants from government and other organisations are recognised as income only when there is sufficient evidence that the Home has complied with the conditions attached to them and there is reasonable certainty that they will be received. These subventions and grants are recognised on an accrual basis. Additionally, subventions and grants recognised in the statement of comprehensive income are calculated based on the funding principles set by the individual organisations. Adjustments to the subventions and grants which are made on finalisation by the relevant organisations are recognised in the statement of comprehensive income in the financial year in which they are finalised.

Subventions and grants with specific conditions are recognised either when they have been conformed to, or when there is sufficient evidence that they will be met. In instances where there is uncertainty about the ability of the Home to meet the conditions set by grantors, the recognitions of the grants as income is deferred until conditions imposed at the time of the grants can be complied with.

2. Summary of significant accounting policies (cont'd)

c) Government grants (cont'd)

Capital grants

Where the grant relates to an asset, the fair value is recognised as deferred capital grant on the balance sheet and is amortised to respective Home's fund over the expected useful life of the relevant asset by equal annual instalments.

d) Leases

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

When the Home is the lessee

The Home applies a single recognition and measurement approach for all contracts that are, or contain, a lease, except for short-term leases (i.e. for leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option) and leases of low-value assets (e.g. leases of tablet and personal computers, small items of office equipment and telephones). For these exempted leases, the Home recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

Lease liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Home uses its incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise fixed lease payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Home and payments of penalties for terminating the lease, if the lease term reflects the Home exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

The lease liability is presented as a separate line in the balance sheet.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability using the effective interest method, and reducing the carrying amount to reflect the lease payments made.

The Home remeasures the lease liability (and makes a corresponding adjustment to the related right-of-use asset) whenever there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

2. Summary of significant accounting policies (cont'd)

d) Leases (cont'd)

When the Home is the lessee (cont'd)

Right-of-use assets

The Home recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement date, initial direct cost, less any lease incentive received.

Whenever the Home incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognised and measured under FRS 37 *Provisions, Contingent Liabilities and Contingent Assets*. To the extent that the cost relates to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories.

Right-of-use assets are subsequently measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. Right-of-use assets are depreciated on a straight-line basis over the shorter period of the lease term and useful life of the underlying asset. If ownership of the leased asset transfers to the Home at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The depreciation starts at the commencement date of the lease.

The right-of-use assets are presented within "property, plant and equipment" in the balance sheet.

The Home applies FRS 36 *Impairment of Assets* to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in Note 2(h).

As a practical expedient, FRS 116 *Leases* permits a lessee not to separate non-lease components, and instead account for any lease and associated non-lease component as a single arrangement. The Home has not used this practical expedient.

e) Employee benefits

Defined contribution plans

The Home contributes to the Central Provident Fund ("CPF"), a defined contribution plan regulated and managed by the Singapore Government. The Home's contributions to CPF are charged to income or expenditure in the period in which the related service is performed.

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 balance sheet date.

f) Income tax

The Home is a registered charity under the Charities Act and is exempted from income tax under the provisions of the Income Tax Act.

2. Summary of significant accounting policies (cont'd)

g) Property, plant and equipment

Property, plant and equipment are initially recognised at cost and subsequently carried at cost less accumulated depreciation and any impairment in value.

The cost of property, plant and equipment initially recognised includes its purchase price and any cost that is 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.

Property, plant and equipment are depreciated on a straight-line basis to write off the cost of property, plant and equipment over their estimated useful lives. The estimated useful lives are as follows:

	Years
Furniture and fittings	6 $\frac{2}{3}$
Equipment	2 to 4
Motor vehicle	5
Building renovation	6 $\frac{2}{3}$
Leasehold buildings	2 to 2 $\frac{9}{10}$

Fully depreciated assets are retained in the financial statements until they are no longer in use.

On disposal of a property, plant and equipment, the difference between the net disposal proceeds and its carrying amount is taken to income or expenditure.

Depreciation of relevant property, plant and equipment that are funded in part by government capital grants are charged to the Community Silver Trust Fund account.

h) Impairment of non-financial assets

At each balance sheet date, the Home assesses the carrying amounts of its non-financial assets to determine whether there is any indication that those assets have suffered an impairment loss. If such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of an individual asset, the Home estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in income or expenditure.

Where an impairment loss subsequently reverses, the carrying amount of the asset (cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash-generating unit) in prior years. A previously recognised impairment loss for an asset other than goodwill is only reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. A reversal of an impairment loss is recognised immediately in profit or loss.

2. Summary of significant accounting policies (cont'd)

i) Financial assets

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date - the date on which the Home commits to purchase or sell the asset. Financial assets 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.

Financial assets are initially measured at fair value. Transaction costs that are directly attributable to the acquisition of financial assets are added to the fair value of the financial assets on initial recognition. Trade receivables without a significant financing component is initially measured at transaction prices.

Classification and measurement

All financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets. The Home classifies its financial assets based on the Home's business model for managing the financial assets and the contractual cash flow characteristics of the financial assets. The Home's financial assets are classified at amortised cost which comprise trade and other receivables (excluding prepayments and grant receivables), fixed deposits and bank and cash balances on the balance sheet.

Subsequent measurement

Financial assets at amortised cost are subsequently measured using the effective interest rate ("EIR") method and are subject to impairment. Gains and losses are recognised in income or expenditure when the asset is derecognised, modified or impaired. Interest income from these financial assets is included in interest income using the EIR method.

Impairment

The Home recognises an allowance for expected credit losses ("ECLs") for financial assets carried at amortised cost. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Home expects to receive, discounted at an approximation of the original effective interest rate.

The impairment methodology applied depends on whether there has been a significant increase in credit risk. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a "12-month ECL"). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a "lifetime ECL").

For trade receivables that do not have a significant financing component, the Home applies a simplified approach to recognise a loss allowance based on lifetime ECLs at each reporting date. The Home has established a provision matrix that is based on its historical credit loss experience, adjusted as appropriate for current conditions and forward-looking factors specific to the debtors and the economic environment.

If the Home has measured the loss allowance for a financial asset at an amount equal to lifetime ECL in the previous reporting period, but determines at the current balance sheet date that the conditions for lifetime ECL are no longer met, the Home measures the loss allowance at an amount equal to 12-month ECL at the current balance sheet date.

The Home recognises an impairment gain or loss in income or expenditure for all financial assets with a corresponding adjustment to their carrying amount through a loss allowance account.

2. Summary of significant accounting policies (cont'd)

j) Financial liabilities

Financial liabilities include trade and other payables (excluding GST payables and provision for unutilised annual leave) and lease liabilities. Financial liabilities are recognised on the balance sheet when, and only when, the Home becomes a party to the contractual provisions of the financial instruments.

Financial liabilities are initially recognised at fair value plus directly attributable transaction costs, and are subsequently measured at amortised cost, using the effective interest method.

A financial liability is derecognised when the obligation under the liability is extinguished. Gains and losses are recognised in income or expenditure when the liabilities are derecognised and through the amortisation process.

k) Provisions

Provisions are recognised when the Home has a present legal or constructive obligation as a result of past event, and it is probable that an outflow of economic resources will be required to settle the obligation and the amount can be estimated reliably. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the balance sheet date. Where the effect of the time value of money is material, the amount of the provision shall be discounted to present value using a pre-tax discount rate that reflects the current market assessment of the time value of money and risks specific to the obligation.

When discounting is used, the increase in the provision due to passage of time is recognised as a finance cost in income or expenditure.

l) Funds

Unless specifically indicated, fund balances are not represented by any specific assets, but are represented by all assets of the Home. Income and expenditure relating to various funds specifically set up are taken directly to these funds. All other income and expenditure are reflected in the general fund.

m) Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents comprise cash on hand and deposits with financial institutions which are subject to an insignificant risk of change in value.

3. Critical accounting judgement and key sources of estimation uncertainty

In the process of applying the Home's accounting policies, which are described in Note 2, management has made the following judgements that have the most significant effect on the amounts recognised in the financial statements (apart from those involving estimations):

Critical judgements in applying the Home's accounting policies

Determination of control in Medical Endowment Fund

The Home holds a Medifund bank account of \$160,235 (2020: \$12,018) that is not recognised in the financial statements of the Home. The Home has set up a Medifund Committee to evaluate and approve residents' Medifund applications. The Medifund Committee must comprise of not more than one member who are part of the Home's management or staff. Any nomination of committee members will need to be approved by Ministry of Health ("MOH"). As at 31 March 2021, there are five (2020: five) committee members appointed, out of which majority are independent. The monies are held in trust and administered by the Home as part of the Medical Endowment Scheme. As per the Medifund Guidelines, it shall be deemed not to form part of the Home's assets (Note 7).

3. Critical accounting judgement and key sources of estimation uncertainty (cont'd)

Critical judgements in applying the Home's accounting policies (cont'd)

Reinstatement cost of leasehold building

In accordance with the terms of the building lease agreement, upon expiry of the lease, the Home is required to deliver to the landlord vacant possession of the building together with the approved building work and fixtures and fittings in tenable condition.

The Home's Management Committee is of the view that the likelihood to reinstate the building is low due to the nature of the Home's operation. No provision has been made in the financial statements. The carrying amount of the leasehold building as at 31 March 2021 is \$418,918 (2020: \$875,920) (Note 6).

Key sources of estimation uncertainty

The key assumptions concerning the future, and other key sources of estimation uncertainty at the balance sheet 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:

Property, plant and equipment

The Home reviews the useful lives and residual values of property, plant and equipment at each balance sheet date in accordance with the accounting policy in Note 2(g). The estimation of the useful lives and residual values involve assumption concerning the future and estimation of the assets' common life expectancies and expected level of usage.

The net carrying amount of property, plant and equipment at 31 March 2021 and the annual depreciation charge for the financial year ended 31 March 2021 are disclosed in Note 6.

Any changes in the expected useful lives and residual values of these assets would affect the net carrying amount of property, plant and equipment and the depreciation charge for the financial year.

Estimating the incremental borrowing rate for leases

The Home uses the incremental borrowing rate to measure the lease liabilities because the interest rate implicit in the lease is not readily determinable. The incremental borrowing rate is the rate of interest that a lessee would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The incremental borrowing rate therefore reflects what would the Home "would have to pay", which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Home estimates the incremental borrowing rate using observable inputs such as market interest rates, when available and is required to make certain entity-specific estimates. Any change in estimation of incremental borrowing rate may have a significant impact to the determination of lease liabilities and right-of-use asset at commencement date of new leasing transactions. The carrying amounts of lease liabilities and right-of-use assets are disclosed in Notes 10 and 6 respectively.

4. Donations

The donations received during the financial year are as follows:

	2021	2020
	\$	\$
Donations - Tax exempt	451,896	214,879
Donations - Non-tax exempt	301,955	144,319
	753,851	359,198

Donations are received as follows:

Voluntary income	753,851	331,221
Donations - Solicited (fundraising event) *	-	27,977
	753,851	359,198

* The Home did not conduct any fund-raising event during the financial year.

5. Staff costs

	2021	2020
	\$	\$
Accommodation expenses	315,687	58,388
Salaries and bonuses	3,942,840	3,767,382
CPF contributions	296,825	289,622
Foreign worker levy	498,412	478,073
Medical expenses	61,512	37,210
Staff training	34,850	44,872
Staff welfare	194,278	134,334
Gratuities	150,430	189,263
	5,494,834	4,999,144

The staff costs were allocated as follows:

Cost of charitable activities	3,808,078	3,339,192
Governance and other administrative costs	1,686,756	1,659,952
	5,494,834	4,999,144

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

In compliance with the Code of Governance for Charities and Institutions of a Public Character, the annual remuneration of the Home's three highest paid staff, who each receives remuneration exceeding \$100,000, fall into the following bands:

	Number of staff	
	2021	2020
Between \$200,001 to \$300,000	1	1
Between \$100,000 to \$200,000	2	2

6. Property, plant and equipment

	Furniture and fittings \$	Equipment \$	Motor vehicles \$	Building renovation \$	Work in progress \$	Leasehold buildings \$	Total \$
2021							
Cost							
At 1.4.2020	1,020,068	1,317,417	224,530	831,629	—	1,332,922	4,726,566
Reclassifications	—	—	—	(6,750)	6,750	—	—
Additions	—	136,721	—	13,088	173,489	253,820	577,118
Written off	(11,190)	(55,524)	—	—	—	—	(66,714)
Balance at 31.3.2021	1,008,878	1,398,614	224,530	837,967	180,239	1,586,742	5,236,970
Accumulated depreciation							
At 1.4.2020	729,107	983,194	224,530	432,153	—	457,002	2,825,986
Depreciation charge	68,114	160,364	—	123,222	—	558,444	910,144
Written off	(11,149)	(53,720)	—	—	—	—	(64,869)
Balance at 31.3.2021	786,072	1,089,838	224,530	555,375	—	1,015,446	3,671,261
Net carrying value							
At 31.3.2021	222,806	308,776	—	282,592	180,239	571,296	1,565,709

6. Property, plant and equipment (cont'd)

	Furniture and fittings \$	Equipment \$	Motor vehicles \$	Building renovation \$	Leasehold buildings \$	Total \$
2020						
Cost						
At 1.4.2019	1,024,404	1,049,936	224,530	721,089	–	3,019,959
Recognition of right-of-use assets on initial application of FRS 116 (Note 10)	–	–	–	–	1,332,922	1,332,922
At 1.4.2019, restated	1,024,404	1,049,936	224,530	721,089	1,332,922	4,352,881
Additions	3,050	306,489	–	110,540	–	420,079
Written off	(7,386)	(38,559)	–	–	–	(45,945)
Disposal	–	(449)	–	–	–	(449)
Balance at 31.3.2020	1,020,068	1,317,417	224,530	831,629	1,332,922	4,726,566
Accumulated depreciation						
At 1.4.2019	613,906	932,055	212,651	319,722	–	2,078,334
Recognition of right-of-use assets on initial application of FRS 116 (Note 10)	–	–	–	–	–	–
At 1.4.2019, restated	613,906	932,055	212,651	319,722	–	2,078,334
Depreciation charge	121,889	90,147	11,879	112,431	457,002	793,348
Written off	(6,688)	(38,559)	–	–	–	(45,247)
Disposal	–	(449)	–	–	–	(449)
Balance at 31.3.2020	729,107	983,194	224,530	432,153	457,002	2,825,986
Net carrying value At 31.3.2020	290,961	334,223	–	399,476	875,920	1,900,580

Included in property, plant and equipment are right-of-use assets of \$571,296 (2020: \$875,920).

Included in the additions for the financial year were right-of-use assets acquired under lease arrangements amounted to \$253,820 (2020: Nil). Cash paid for remaining additions for the financial year totalled \$323,298 (2020: \$420,079).

7. Bank and cash balances

	2021 \$	2020 \$
Cash on hand	4,500	4,500
Cash in bank	5,645,803	6,220,327
	<u>5,650,303</u>	<u>6,224,827</u>

Cash on hand and in bank includes an amount of \$292,938 (2020: \$360,894) held in trust on behalf of the residents of the Home in a designated bank account.

The Home also holds a Medifund bank account of \$160,235 (2020: \$12,018) that is not recognised in the financial statements of the Home. The monies are held in trust and administered by the Home as part of the Medical Endowment Scheme and shall be deemed not to form part of the Home's asset as per the Medifund Guidelines (Note 3).

8. Fixed deposits

The fixed deposits are placed with reputable financial institutions on varying maturities and interest rate terms. The effective interest rates of these fixed deposits ranging from 0.25% to 2.00% (2020: 1.15% to 2.00%) per annum at the balance sheet date.

9. Trade and other receivables

	2021 \$	2020 \$
Trade receivables	406,293	432,410
Less: Allowance for expected credit loss (Note 17(b))	(11,199)	(10,859)
	<u>395,094</u>	<u>421,551</u>
Deposits	200,426	191,141
Interest receivables	64,349	176,346
Prepayments	21,166	97,787
Other receivables	92,327	76,918
Grant receivables	-	167,994
GST subvention receivables	36,334	37,540
	<u>809,696</u>	<u>1,169,277</u>

10. Lease liabilities

	2021 \$	2020 \$
Current	561,194	457,510
Non-current	26,637	432,362
	<u>587,831</u>	<u>889,872</u>

10. Lease liabilities (cont'd)**The Home as a lessee****Nature of the Home's leasing activities**

- i) The Home leases home premises and staff accommodation from non-related parties. The leases have an average tenure of between 2 to 3 years; and
- ii) The Home made monthly lease payments for a 2 to 3 years leasehold home premises. The right-of-use of the home premises is classified as right-of-use asset.

Information about leases for which the Home is a lessee is presented below:

Carrying amount of right-of-use assets

	2021	2020
	\$	\$
<u>Classified within property, plant and equipment</u>		
Leasehold buildings	571,296	875,920

Amounts recognised in income or expenditure

	2021	2020
	\$	\$
<u>Depreciation charge for the financial year (Note 6)</u>		
Leasehold buildings	558,444	457,002
<u>Lease expense not included in the measurement of lease liabilities</u>		
Low-value lease	–	23,400
Interest expense on lease liabilities	30,513	36,374

Total cash flows for leases amounted to \$586,374 (2020: \$502,824).

10. Lease liabilities (cont'd)**The Home as a lessee (cont'd)****Reconciliation of movements of lease liabilities to cash flows arising from financing activities:**

	Lease liabilities
	\$
Balance at 1 April 2019	–
Adoption of FRS 116	1,332,922
Changes from financing cash flows:	
- Repayments	(443,050)
- Interest paid	(36,374)
	(479,424)
Non-cash changes:	
- Interest expense	36,374
Balance at 31 March 2020	889,872
Additions	253,820
Changes from financing cash flows:	
- Repayments	(555,861)
- Interest paid	(30,513)
	(586,374)
Non-cash changes:	
- Interest expense	30,513
Balance at 31 March 2021	587,831

11. Trade and other payables

	2021	2020
	\$	\$
Trade payables	142,833	352,140
Accruals	526,352	372,495
Other payables	269,024	462,163
GST payables	31,141	27,951
Provision for unutilised annual leave	158,884	129,796
Residents' deposits	55,245	57,464
	1,183,479	1,402,009

12. Capacity Expansion Fund

The Capacity Expansion Fund was established in the financial year ended 31 March 2014 by transferring \$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.

13. Capability Building Fund

The Capability Building Fund was established in the financial year ended 31 March 2014 by transferring \$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.

14. Community Silver Trust Fund

	2021 \$	2020 \$
At 1 April	2,627,224	3,598,711
Grant received during the financial year	–	478,898
Disbursement during the financial year	(342,252)	(1,450,385)
Deficit during the financial year	(342,252)	(971,487)
At 31 March	2,284,972	2,627,224

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.

15. Designated Donation Fund

The Designated Donation Fund comprised designated donations received, which have not been fully utilised for designated purposes specified by donors.

16. Remuneration of key management personnel

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

	2021 \$	2020 \$
Salaries and related costs	339,642	320,827
CPF contributions	30,001	29,981
	<u>369,643</u>	<u>350,808</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.

17. Capital commitments

Capital commitments not provided for in the financial statements:

	2021 \$	2020 \$
Capital commitments in respect of property, plant and equipment, approved by Management Committee and contracted for	746,219	-

The above mentioned capital expenditure will be fully subsidised by Ministry of Health.

18. Financial instruments**a) Categories of financial instruments**

Financial instruments at their carrying amounts at the balance sheet date are as follows:

	2021 \$	2020 \$
<i>Financial assets</i>		
Financial assets at amortised cost	<u>28,438,833</u>	<u>26,296,317</u>
<i>Financial liabilities</i>		
Financial liabilities at amortised cost	<u>1,581,285</u>	<u>2,134,134</u>

b) Financial risk management

The Home is exposed to financial risks arising from its operations and the use of financial instruments. The key financial risks include interest rate risk, credit risk and liquidity risk. The Home is not exposed to foreign exchange risk as the Home transacts substantially in its functional currency. The policies for managing each of these risks are summarised below. The Management Committee reviews and agrees policies and procedures for the management of these risks.

There has been no change to the Home's exposure to these financial risks or the manner in which it manages and measures financial risk.

18. Financial instruments (cont'd)**b) Financial risk management (cont'd)***Interest rate risk*

The Home's exposure to the risk of changes in interest rates arises mainly from the bank balances (Note 7) and fixed deposits (Note 8) placed with reputable financial institutions. For interest income from the fixed deposits, the Home managed the interest rate risks by placing fixed deposits with reputable financial institutions on varying maturities and interest rate terms. The sensitivity analysis for changes in interest rate is not disclosed as the effect on income or expenditure is not significant.

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's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities.

In the management of liquidity risk, the Home monitors and maintains a level of cash and cash equivalents deemed adequate by the Management Committee to finance the Home's operations and mitigate the effects of fluctuation in cash flows.

The table below summarises the maturity profile of the Home's non-derivative financial liabilities at the balance sheet date based on contractual undiscounted repayment obligations:

	Within 1 year \$	2 to 5 years \$	Total \$
2021			
Trade and other payables	993,454	–	993,454
Lease liabilities	573,272	26,847	600,119
	1,566,726	26,827	1,593,573
2020			
Trade and other payables	1,244,262	–	1,244,262
Lease liabilities	479,424	439,472	918,896
	1,723,686	439,472	2,163,158

Credit risk

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counterparty default on its obligations. The Home's exposure to credit risk arises primarily from cash and cash equivalents and trade and other receivables. For financial assets, including cash and cash equivalents, the Home minimises credit risk by dealing exclusively with high credit rating counterparties.

The Home does not have any significant concentration of credit risk exposure. The maximum exposure to credit risk is represented by the carrying value of each class of financial assets recognised on the balance sheet.

The Home's exposure to credit risk arises from the failure of a resident to settle its financial and contractual obligations to the Home, as and when they fall due. The Management Committee manages this risk by limiting the aggregate financial exposure to any individual resident.

18. Financial instruments (cont'd)**b) Financial risk management (cont'd)***Credit risk (cont'd)*

The following sets out the Home's internal credit evaluation practices and basis for recognition and measurement of expected credit losses ("ECL"):

Description of evaluation of financial assets	Basis for recognition and measurement of ECL
Counterparty has a low risk of default and does not have any past due amounts	12-month ECL
Contractual payments are more than 30 days past due or where there has been a significant increase in credit risk since initial recognition	Lifetime ECL - not credit-impaired
Contractual payments are more than 90 days past due or there is evidence of credit impairment	Lifetime ECL - credit-impaired
There is evidence indicating that the Home has no reasonable expectation of recovery of payments such as when the debtor has been placed under liquidation or has entered into bankruptcy proceedings	Write-off

The Home determines the ECL of amounts due from residents by making debtor-specific assessment of expected impairment loss for overdue amounts due from residents and using a provision matrix for amounts due from residents that is based on its historical credit loss experience, past due status of residents, residents' ability to pay and forward-looking information specific to the residents and economic environment.

The Home considers that default has occurred when the resident fails to make contractual payments more than 90 days past due. A resident outstanding balance is written off when there is information indicating that there is no realistic prospect of recovery from the resident.

There has been no change in the estimation techniques or significant assumptions made during the current financial year.

Based on a simplified approach for determining credit loss allowance for amounts due from residents at the balance sheet date, an allowance for impairment amounting to \$11,199 (2020: \$10,859) was recognised by the Home as at 31 March 2021 and 31 March 2020 for specific residents as a result of occurrence of credit impairment events.

Movements in credit loss allowance for impairment on amounts due from residents are as follows:

	2021 \$	2020 \$
At 1 April	10,859	10,859
Loss allowance recognised in income or expenditure during the financial year on:		
Lifetime ECL - simplified approach	340	-
At 31 March (Note 9)	11,199	10,859

Credit risk exposure in relation to bank and cash balances, fixed deposits and other receivables as at 31 March 2021 and 31 March 2020 are insignificant, and accordingly no credit loss allowance is recognised as at 31 March 2021 and 31 March 2020.

18. Financial instruments (cont'd)**c) Fair values of financial assets and financial liabilities**

The carrying amounts of financial assets and financial liabilities are reasonable approximation of their respective fair values, either due to their short-term nature or that they are floating rate instruments that are re-priced to market interest rates on or near the balance sheet date.

19. Reserve position and policy

The Home's reserve position as at 31 March 2021 is as follows:

	2021 \$	2020 \$	Increase/ (decrease) %
A Unrestricted funds			
General Fund	16,580,001	13,825,761	19.91
Unrestricted designated funds			
Capacity Expansion Fund	7,000,000	7,000,000	-
Capability Building Fund	1,860,000	1,860,000	-
Total unrestricted funds	<u>25,440,001</u>	<u>22,685,761</u>	<u>12.14</u>
B Restricted funds			
Community Silver Trust Fund	2,284,972	2,627,224	-13.03
Designated Donation Fund	160,930	160,930	-
	<u>2,445,902</u>	<u>2,788,154</u>	<u>-12.28</u>
C Endowment funds	N/A	N/A	N/A
D Total funds	27,885,903	25,473,915	9.47
E Total annual operating expenditure	8,742,303	9,036,339	-3.25
F Ratio of funds to annual operating expenditure (A/E)	<u>2.91</u>	<u>2.51</u>	<u>15.91</u>

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 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 Management Committee if the amount of reserves is sufficient and if it needs to be revised.

There is no planned timing of use for the designated and restricted funds except for the community silver trust fund which the Home has been using to support ongoing projects for its expansion and improve capabilities plans.

20. Authorisation of financial statements

The financial statements of the Home for the financial year ended 31 March 2021 were authorised for issue in accordance with a resolution of the Management Committee meeting dated 25 August 2021.