



Bright Hill 光明山修身院

Evergreen Home



ANNUAL REPORT

2021 | 22



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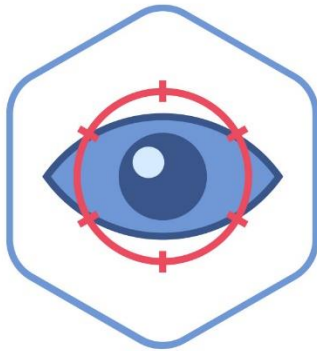
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Our Mission, Vision & Objective



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:

- Embracing and adapting to the new norm as the country takes strides toward normalcy by supporting a decentralized and depend less on top-down, command-and-control decision making model for both the staff and resident. We must be COVID-ready and be able to take care of our residents with minimal external support.
- Complete our digital transformation exercise in streamlining and automating our current manual processes so as to improve our care delivery and operations as well as staff productivity and efficiency.
- Aligning the two homes' care service model and operation processes, while allowing the flexibility to adjust for the differences in both the environmental layouts as well as residents' profiles.
- Strengthen organisation health to improve on capacity and attain greater effectiveness through the review, development and improvement of organisational strategy, structures and processes via the Organisational Health Framework for Social Services (OHFSS) evaluation program rolled out by NCSS.

Chairman's Message



As we progressed into the third year since the outbreak, the world is now a markedly different place. We have now reached a stage where living with the disease is the new norm. Singapore's COVID 19 resiliency strategy is pivotal in leading the nation to where we are now.

We are very appreciative of our government's sound leadership and timely support, as well as our sector partners' camaraderie, as we soldiered on through the crisis together.

Investing in Our Community

In keeping with our mission to provide quality healthcare to the aged and sick, we invested further in our community with the opening of our second Home in 2021.

As Singapore's demographics shifts towards a greying population, the profiles of residents now are very different from those of yester years. Family sizes are getting smaller, with more people sandwiched between caring for their seniors and young, with lesser support. In addition, as our economy grows and more Singaporeans become better educated, our definition of what constitutes good life quality also evolved. This is a reality where Bright Hill Evergreen Home finds ourselves in a good position to contribute to our community.

We recognize that while our fundamental service provision of good care remains, the way we deliver our services and the range of provided services need to adapt to reflect the changing needs and wants.

In keeping with the evolving demands, both Board and management are prioritizing the training and development of staff calibre, the development of a person centred care culture and the optimization of service processes through digitalisation, so that we can have the capacity and capability to deliver quality care.

With the addition of 188 beds in our second Home, bringing our total bed capacity to 436 beds, we are now able to reach out and hope to support more elderly who have higher care needs and their families who are already stretched beyond their means.

Appreciation

Our COVID 19 journey showcased the importance of resiliency and quick responses in order to adapt and survive in the face of uncertainty.

I am deeply impressed by the swift responses and decisive actions taken by our management and staff, to safeguard the wellbeing of our residents and staff. The BHEH team practised rigorous and routine reviews on processes to make sure that the team has a good handle on the prevailing situation; and rolled out the necessary Infection Prevention Control measures and precautionary measures, often well ahead of time. The dedication and resiliency exhibited by all BHEH staff to protect both residents and staff is very commendable. Thank you, BHEH team, for all your hard work and serving with heart!

In addition, I would also like to take the opportunity to thank our Board members, who have contributed their valuable time and varying expertise to the team. Their diverse experiences and valuable inputs have positively impacted BHEH to grow and transform over the years.

This pandemic also brought out the best in our community. BHEH is exceptionally blessed to have amazing community and corporate partners, volunteers and donors, who devote their valuable time, resources and skills to the Home.

Despite the crisis and economic downturn, our community, volunteers and donors never stopped supporting the Home. Their unwavering support and contributions helped bridged many of the emotional and social needs for our residents, which were amplified during the pandemic. I am deeply touched and encouraged by the level of compassion and love shown.

Let us continue to work together steadfastly in our mission to create and provide an environment where our seniors are well cared for, both physically and emotionally!

Bhikkhu Sik Kwang Sheng

Chairman
(Appointed 7 July 2006)

Chief Executive Officer's Message



Bright Hill Evergreen Home's mission has always been to enhance the quality of life for our seniors through the provision of quality healthcare services. Despite their prevailing health circumstances, we believe our residents can find meaning in their lives and live with dignity through a combination of good care and positive experiences in their daily interactions.

Progressing with Resilience

It has been three years since the first report of COVID 19 surfaced in Wuhan, China. As Singapore paces measuredly with our COVID-19 resilient strategy to move towards a new normal, the same is also happening within the Home.

Since the outbreak, our team had worked tirelessly with the authorities to make sure our seniors and staff are well protected through vaccination programs and precautionary measures.

We recognized the cyclical nature of the COVID virus meant that there will be ebbs and flows in its cycle, with potential new infection waves. In the past year, MOH had implemented visitor suspension several times as part of stabilizing efforts for the resurgence waves.

Our residents and family members displayed remarkable resilience as they journeyed with us through the ups and downs. They were very cooperative and complied when additional safe management measures such as performing ART tests and visitor registrations were put in place. We are very grateful for their incredible support and grace.

With our Resilience Framework in place, our team was able to pivot very quickly in differing situations to determine priorities and align procedures for various stakeholders. These measures helped us to ensure care service continuity for our residents, which is our top priority.

For the welfare of our residents, it is critical that we continue to remain resilient and respond quickly to the different challenges and demands that may arise through any crisis.

Serving More with Enhanced Care Model

We expanded our premises in Punggol and opened our second home in 2021, bringing up our overall capacity to serve over 400 residents with higher care needs.

Our Homes adopt a person-centred care approach in our care provision, with careful designs to mimic a more home-like environment that encourages our residents to exercise their choices and abilities as much as possible.

Staff are encouraged to purposefully engage residents with a person centric mind-set. A simple shift like asking and letting residents choose what time they would like to shower can profoundly impact our seniors' perceptions of themselves.

By doing so, our residents learn that they do not have to accept the traditional role of being a "patient" just because they are living in a nursing home. Instead, our residents are empowered to make choices and encouraged to take on personal responsibilities. This makes life more purposeful for them, which in turn, positively improves their quality of life.

Accelerating digital adoption

Technology plays a vital role in the way we care for our residents.

Our team is always on a constant lookout for ideas and technology that could enhance our residents' care and living experiences.

In 2021, we participated in research to explore the potentials of human-like robots in providing social interactions and companionship for seniors in nursing home settings.

We were the first nursing home to have a humanoid robot to supplement social interactions programs and the results indicated much potential in its applications.

Nadine, the humanoid robot, chatted, played games and sang songs with our residents. Noticeable improvements in residents' social interactions and receptiveness towards technological adoption were observed at the end of the study.

This year, we worked with industry players to pilot a next generation humanoid, Dexie, who can play games, sing songs, chat and lead exercises for our residents in BHEH. Our seniors took well to Dexie and participated actively in many of the humanoid led activities. We are encouraged by the results and are exploring how we can further incorporate technology to supplement care for our residents.

Moving forward, we are also working on leveraging technology to digitize other aspects of our work processes and business operations, to remain relevant in the changing healthcare landscape.

Appreciating the Support

I would like to express my gratitude towards the government's leadership and immense supportive efforts, including that of the Ministry of Health and Agency of Integrated Care, as well as our Chairman and Board members, for guiding us through these difficult times.

I am also immensely grateful to our incredible donors and volunteers for their unwavering support despite challenging circumstances. Thank you for supporting and believing in us for what we do.

To our BHEH family, my heartfelt thanks for your valiant efforts and for persevering when the going got tough. You have constantly put the needs of our residents above your own and exemplified what dedicated care looks like. Thank you for your incredible dedication. Together, we will continue to provide quality care services for our residents.

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). The nursing home can be licenced to operate at a full capacity of 436 beds at 100 Punggol Field Singapore 828811 and 1 Tebing Lane Singapore 828838. As at 31 July 2022, we have obtained the licence to operate 399 beds.

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 2021/2022)

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 YEAP SOON KEONG, DAN**
Associate Director, Enterprise IT
 (*from 29 August 2013)

Member : **MR GOH SWEE KANG, JAYSON**
Managing Director
 (*from 6 April 2017)

Executive Committee

Chairman : MR KEK SENG SWEE, NICHOLAS
Secretary : 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

Chairman :
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. 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.

Secretary :
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 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.

Treasurer :
Ms Chan Poh Swai
@ Chan Poh Swee

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.

Member :
Mr Kek Seng Swee,
Nicholas

Mr Kek was an Entrepreneur prior to joining Kong Meng San Phor Kark See Monastery as Operations Manager. He has been 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.

Member :
Mr Lim Teck Foon,
Edmund

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 has been volunteering 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.

Member :
Mr Wong Chee Yeung,
Stewart

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.

Member :
Mr Lee Boon Huat, Ben

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.

Member :
Mr Yeap Soon Keong, Dan

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.

Member :
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. 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.

Member :
Mr Goh Swee Kang,
Jayson

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.

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

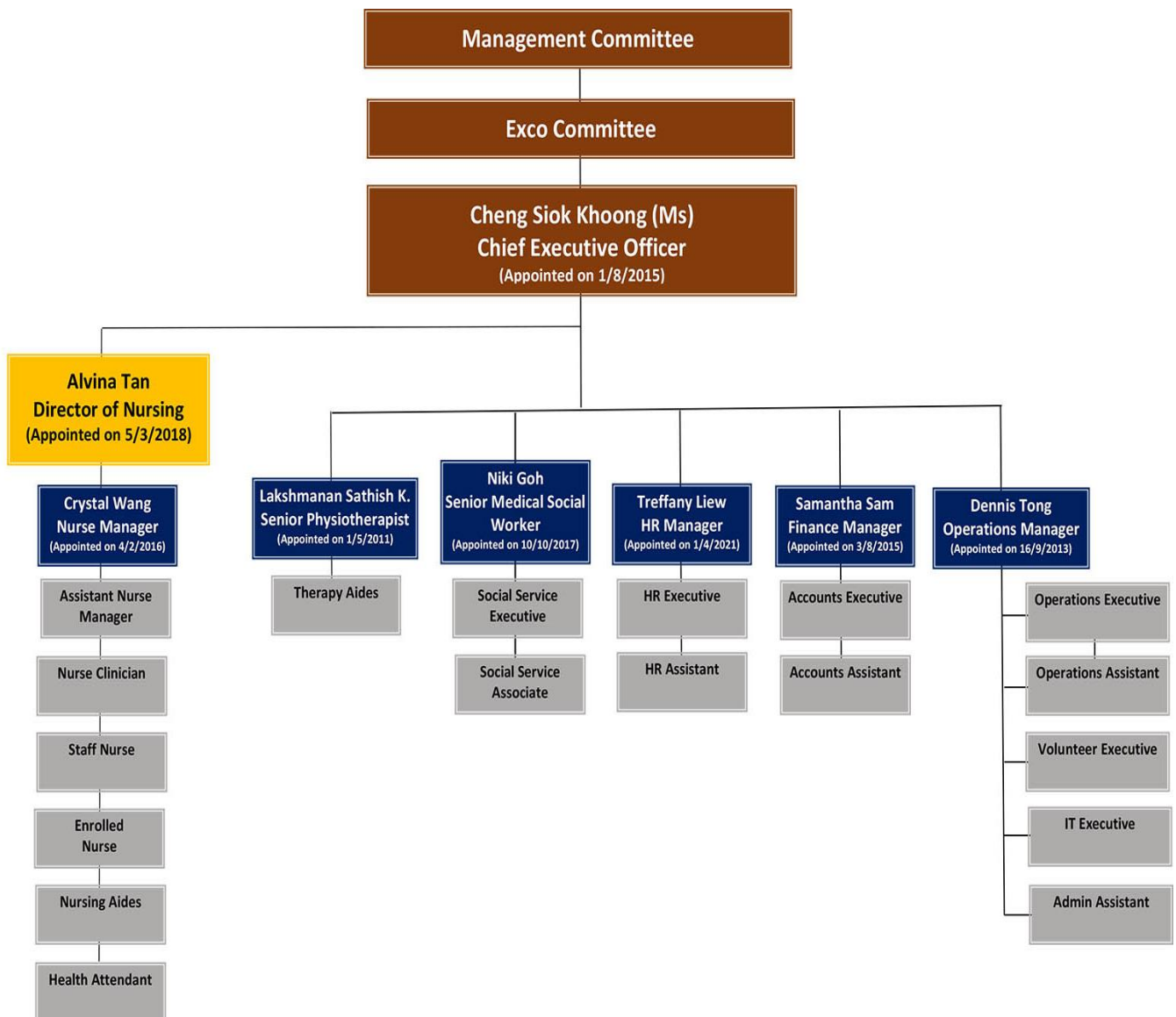
The Nomination Committee reviews the composition of Committee based on expertise, skills, competencies, attributes and commitment. The Committee is responsible for ensuring succession planning, and that the recruitment and selections of MC members comply with the Home's Constitution, Board Governance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

Chief Executive Officer :
Ms Cheng Siok Khoong
(Appointed 1 Aug 2015)

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 joined the home in August 2014. 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.

Director Of Nursing :
Ms Alvina Tan
(Appointed 5 Mar 2018)

Alvina obtained her Bachelor Of Health Science, Nursing, from the University Of Sydney and has been a Registered Nurse under Singapore Nursing Board since 1995. She was a lecturer, holding the position of Matron and Assistant Director Of Nursing with various healthcare institutions before joining our nursing home as the Director of Nursing in 2018.

Senior Physiotherapist :
Mr Laksmanan Sathish Kumar
(Appointed 1 May 2011)

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 Master 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 been working with the elderly in various healthcare institutions and taking care of our residents since 2011.

Senior Medical Social Worker :
Ms Niki Goh
(Appointed 10 Oct 2017)

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 cared for people at different stages of their illness trajectory since 2007. She had served in various capacities as a psychologist, medical social worker and Head of Psychosocial Services in various healthcare institutions before joining our Home in 2017.

Human Resource Manager :
Ms Treffany Liew
(Appointed 1 Apr 2021)

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.

Finance Manager :
Ms Samantha Sam
(Appointed 3 Aug 2015)

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.

Operations Manager :
Mr Dennis Tong
(Appointed 16 Sep 2013)

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. In 2008, he moved on to work as an Operations Manager, bringing along many years of experience overseeing the smooth running of operations in the various organisations he worked for. He joined our home in 2013.

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.

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 7 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 7 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.

**Mr Wong Chee Yeung,
Stewart**

As an Executive Committee member, Mr Wong's years of experience in leading sales, marketing and operations departments enables him to provide guidance to the smooth running of the operations in the home. Being a regular volunteer for other non-profit organisations, he can also better appreciate the challenges faced by our home and provides advice accordingly.

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 2021 to 31 March 2022			
1.	19 May 2021	4.	23 November 2021
2.	25 August 2021	5.	22 February 2022
3.	25 August 2021 (37 th AGM)		

Members' Attendance:

No	Names	Attendance
1.	Bhikkhu Sik Kwang Sheng	100%
2.	Dr Kweh Soon Han	80%
3.	Mr Lim Teck Foon, Edmund	100%
4.	Mr Kek Seng Swee, Nicholas	60%
5.	Ms Chan Poh Swai @ Chan Poh Swee	100%
6.	Mr Yeap Soon Keong, Dan	80%
7.	Mr Lee Boon Huat, Ben	60%
8.	Dr Lau Kah Yong	20%
9.	Mr Wong Chee Yeung, Stewart	100%
10.	Mr Goh Swee Kang, Jayson	80%

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 wrongdoing or improprieties in financial or other matters within the Home.

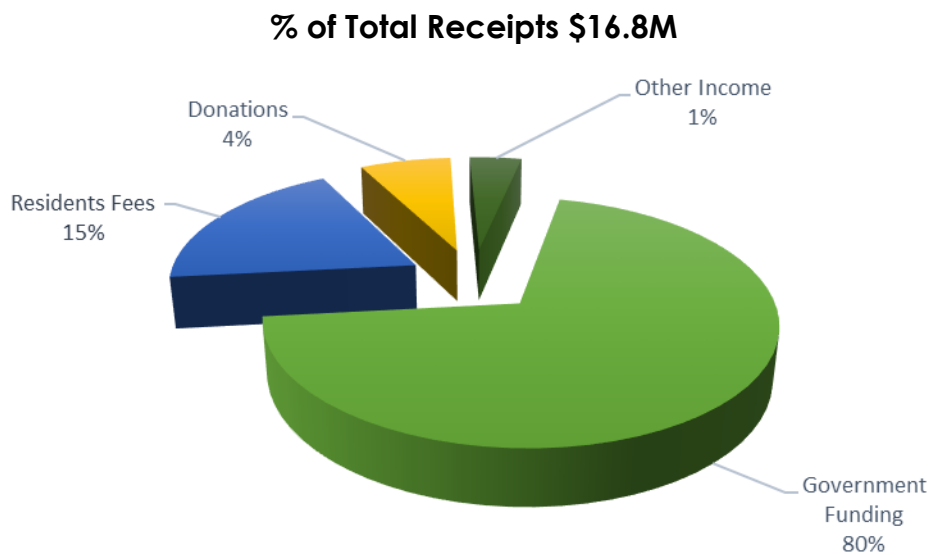
Policies, Review of Financial State and Explanation of Major Financial Transactions

Funding Sources

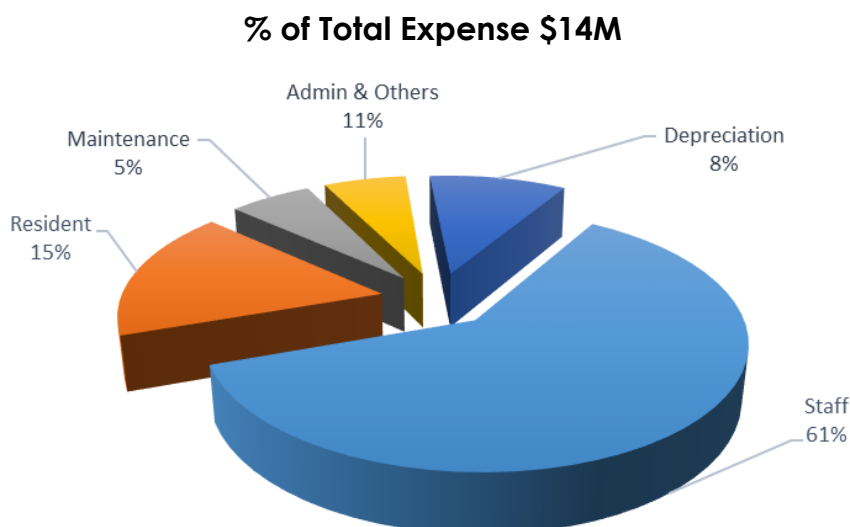
Bright Hill Evergreen Home is financially supported by government grants and donations.

Key Financial Highlights

For the financial year ended 31 March 2022, our Home recorded total receipts of \$16.8m. Breakdown of the receipts are as follow:



Total expenses for the financial year amounted to \$14m, our Home posted a net surplus of \$2.7m. Breakdown of the expenses are as follows:



Review and Changes in the Policy

The Home's Constitution was amended in December 2020 with approval from Commissioner of Charities and Registrar of Societies.

Reserve Policy

Our 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 2022 is as follows:

Funds	Current Year	Previous Year
Unrestricted funds		
Accumulated General Funds	19,520,999	16,580,001
Unrestricted Designated funds		
Capacity Expansion	7,000,000	7,000,000
Capability Building	1,860,000	1,860,000
Total Unrestricted Funds	28,380,999	25,440,001
Restricted or Designated Funds		
Community Silver Trust	2,085,499	2,284,972
Designated donation	160,930	160,930
Total Restricted Funds	2,246,429	2,445,902
Total Funds	30,627,428	27,885,903
Total Annual Operating Expenditure	14,067,616	8,742,303
Ratio of Unrestricted Funds to Annual Operating Expenditure	2.02	2.91

Explanation of Purposes for which the Charity Assets are Held

With the expansion of our Home, an additional S\$5.1m asset (includes \$2.8m right-of-use asset) were added to our fixed asset register during the financial year. As at 31 March 2022, fixed asset net book value increased to \$5.5m in tandem with our increased bed capacity from 248 to 436.

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 436-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

After one year of delay, our 188 bedded second home is ready for operation. We obtained the licence to admit the first resident on 11 August 2011. The new home is an eight-storey building, linked to our existing home via link bridges.

Our second home serves to meet the community's growing needs for quality stay-in care for seniors, especially in the Northeast area like Punggol and Seng Kang, where many young families are sandwiched between care provision for their elderly and young. It is also designed to cater to dementia patients, providing a more home-like environment.

From the setting up of our first home in 1983 till now, Bright Hill Evergreen Home have journeyed alongside as Singapore's nursing home landscape evolved. This can be seen from the more traditional institutional layout in our older building; to the decentralized, "person centric" communal layout in our new building.

It was a huge challenge ramping up admissions for the new home amidst manpower shortage while continuing to take all precautions necessary for the safety of our residents and staff during the endemic.

With the opening of our second home, coupled with natural staff attrition, more than half of the junior support care staff were new foreign recruits. Besides having to assist them to adapt to a new country with a different culture, new working environment and overcoming language barrier, we also need to ensure that they uphold the standard of our care service quality. It is important for us to provide continuing education for our staff to receive relevant training to equip them with the competencies to better serve our residents.



Bed Occupancy

There has been a gradual increment of new beds in Annex Building since Aug 2021. Of the 399 licenced beds acquired, the average occupancy rate throughout the year is about 92%.

Average Occupancy Rate



92%

OCCUPIED

8%

VACANT

Residents' Profile



CATEGORY 4

54%

Highly dependent



CATEGORY 3

45%

**Wheelchair /
Bed bound**



CATEGORY 2

1%

Semi-ambulant

Bright Hill Evergreen Home is a stay-in nursing home facility that caters primarily to residents who are eligible for medical subsidies and require long-term skilled nursing care and/or assistance in daily living activities. To be eligible for admission to a government-subsidised nursing home, the resident must meet the following criteria, as listed by the Agency for Integrated Care (AIC):

- Have physical or mental disabilities because of medical conditions such as stroke, dementia and other chronic illnesses.
- Be semi-mobile, wheelchair or bed-bound, requiring daily nursing care and help in daily living activities such as using the toilet, walking etc.
- Have tried all possible care arrangements such as hiring a domestic helper, day care, home care etc.
- Be unable to get care at home from other family members or community providers.
- Pass the means-test for long-term care subsidies.

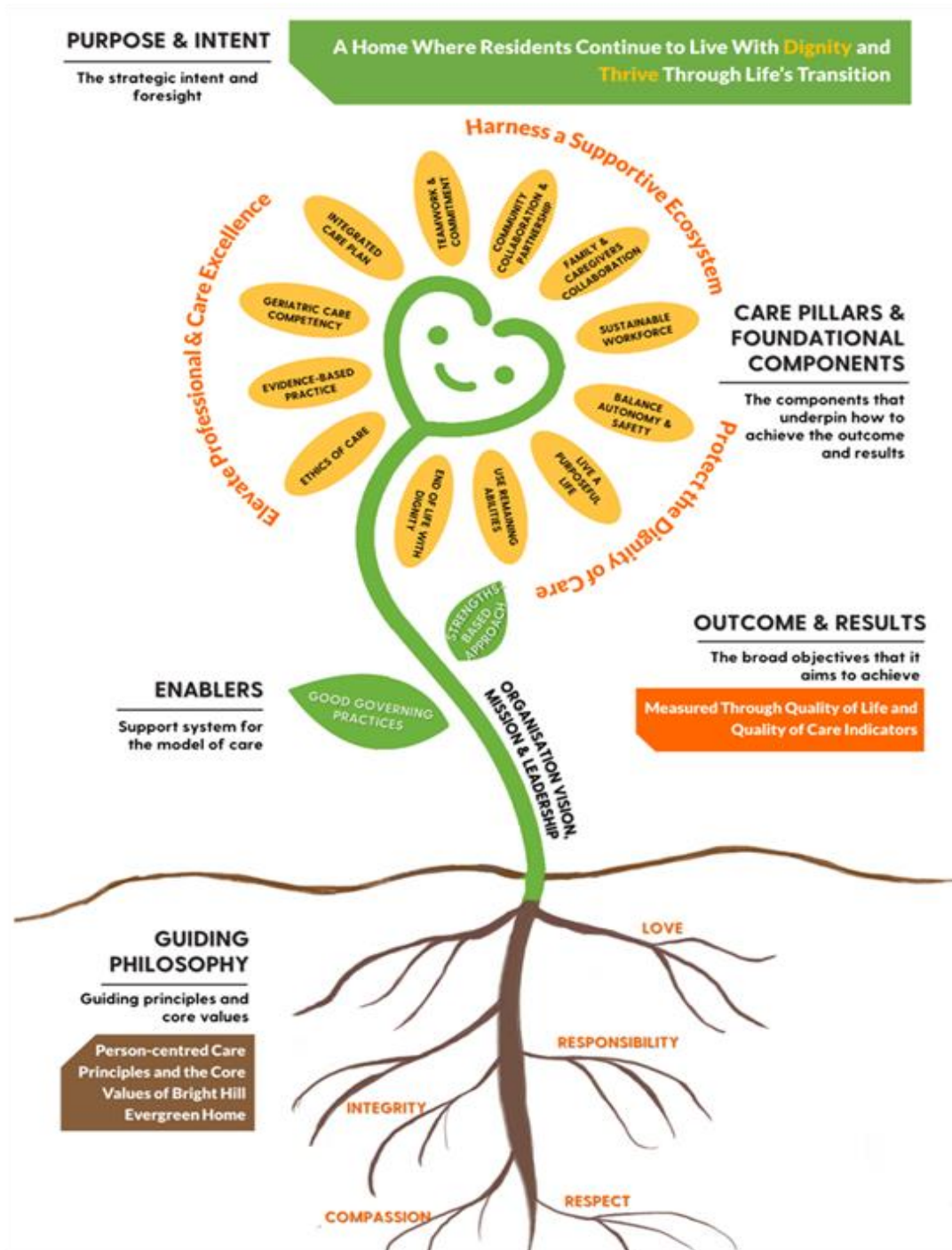
Residents will be categorised according to their functional level as follows:

- Category I – physically and mentally independent
- Category II – semi-ambulant
- Category III – wheelchair-bound or bed-bound
- Category IV – highly dependent

At present, we have about 54% of the residents are under Category 3 and 45% under Category 4 in Bright Hill Evergreen Home.

Bright Hill Evergreen Home Model of CARE (MOC)

The ethos and culture in our Home is shaped by our Model of Care (MOC). It outlines the way our Home deliver person-centred care to ensure residents get the right attention at the right time, by the right team, in the right place. This new MOC is co-developed by our multi-disciplinary team comprising of key representatives from nursing, medical social work and rehabilitation, with the support from management and other departments.



The MOC enables our team to match our services according to the needs and strengths of our residents in order to achieve the best outcomes. Additionally, our team finds purpose and engagement in work and the enhanced care can be sustained over time.

The 5 Components of BHEH MOC:

1. Purpose and Intent

This is a strategic intent and foresight for our multi-disciplinary team to align and commit to deliver quality care services, as guided by the BHEH MOC.

2. Guiding Philosophy

It comprises the person-centred care (PCC) guiding principles of Value base, Individualised approach, understanding the Perspective, Social psychology (VIPS); and BHEH's core values of Love, Responsibility, Integrity, Compassion, and Respect to support how PCC is delivered in BHEH.

3. Enablers

This refers to the support system for the MOC. The management drives quality services by ensuring good governing practices. We adopt strengths-based approach that supports our residents to live and thrive, it also develops the strengths of our BHEH staff to be innovative in providing better care.

4. Care Pillars and Foundational Components

These are the elements to deliver quality care to support quality living for our residents. Our team creates meaningful engagement and purposeful activities for our residents by guiding them to use their remaining abilities to optimize their functions in their daily living. This promotes and protects the dignity of residents to achieve an appropriate balance between autonomy and safety to promote quality of life.

The Care Pillars encourages services that are built on resources that leverage on internal sources and external community partnership like Next-of-Kin (NOK), donors and volunteers. With the optimal use of these resources, our team adopts innovative approaches and methods to deliver effective and efficient services for our residents.



I can help to clean and dry cups we use at the ward.

*- Mr Goh,
a resident at M3*

5. Outcomes and Results

Our care approaches and practices are based on an integrated inter-professional person-centred care planning process that aims to optimise the well-being of our residents. We focus on problem solving approaches and care delivery underpinned by our multi-disciplinary team in combination with the most current and relevant research available. Care practices are guided by ethical care approaches that are: safe and effective, compassionate and respectful, and in resident's best interest. The results are evident in the improved outcomes achieved.



I am a teacher to residents at BHEH and I take attendance of residents who come for physiotherapy.

*-Rose,
a resident at M7*

With the combination of the MOC and our organizational vision and mission, BHEH strives to create a Home where our residents continue to live with dignity and thrive through life's transitions.

Nursing Care

The quality of care provided depends very much on the ethos and culture created by each nursing home and is demonstrated through the practices adopted and evident in outcomes for the residents.

In Bright Hill Evergreen Home, we empower and support staff through meaningful training and development with our vision and ethos of Person-Centred Care in mind. We purposefully engage with residents around their rights, preferences and choices for their care and support them in making decisions.



It is very encouraging when appreciations and positive feedback are received from NOKs and residents. We will continue to strive to improve our standards to provide better care.



We engage residents with activities that interest them and support them in tasks that are within their ability to maintain their self-esteem.



We are delighted whenever we receive "Thank You" cards from Next-Of-Kins.

Initiative – DIY Bread Station

In July 2021, we received feedback from a group of residents that they would like to have some bread in between meals. With the assistance from Operations, we piloted the initiative at one ward by setting up a small "DIY Bread station" at the dining area at 2pm every day.

Items available at the station include hand rub and food - namely bread and spread choices of such as butter, kaya and fruit jam.



The station is manned by a staff to ensure proper hygiene is observed and using the spread that is appropriate for resident's medical condition. We encourage residents to exercise their independence as much as possible during the session and render assistance only when needed.

Though seemingly a simple task to many of us, it is an achievement for many of our participating residents. The initiative was shared with other wards to encourage staff to think out-of-the-box and to contribute more ideas that can enrich our residents' living experiences.



"Yum yum, taste better when you spread it yourself!"
- Mr Chiam Tow Choon

COVID-19 Pandemic

Surveillance and safety measure controls for Nursing Homes

In 2021, Singapore continued the fight against COVID-19 as the virus cycle between its ebbs and flows. On 14 May 2021, the Multi-Ministry Taskforce announced the tightening of measures to decisively contain the increasing number of cases within the community. Additional measures for the community care sector were implemented to reduce the risk of COVID-19 spread.

1. Surveillance testing for staff and residents

When COVID-19 clusters starting appearing at alarming rates in various Nursing Homes around June 2021, we were advised to carry out Regular Routine Testing (RRT) for staff once every 14 days from 5 July 2021.

When community clusters started to form in September, our testing frequency increased to twice a week with the base surveillance testing regime via a nasal mid-turbinate (MT) Polymerase Chain Reaction (PCR) test, supplemented with Antigen Rapid Tests (ART).

This proved to be a very challenging period as an immense amount of logistical and coordination work were involved between our Home, AIC and National Laboratory, including organising a mass swabbing for 180 staff. Fortunately, it subsequently transitioned to a full self-administered ART regime on 25 October 2021 where staff became responsible for their semi-weekly testing and self-monitor their health for COVID symptoms.

When more than 100 nursing home residents from 16 nursing homes contracted COVID-19 in September 2021, MOH called upon all nursing homes to conduct a one-time surveillance swab on all residents to identify cases earlier and to prevent large clusters from forming in Residential Care Homes.

Taking swabs for residents, especially those with Dementia and Cognitive Impairment can be very challenging and tedious as many were understandably resistant and not cooperative. We were glad that our residents were all tested negative at the exercise. Thereafter, the surveillance swabs were focused on residents who are partially or non-vaccinated once a week.



2. Suspension of visitors to Nursing Home

Visitations to Nursing Homes were suspended by MOH several times between 2021 to 2022. The suspension efforts helped to reduce the risk of COVID-19 being imported into Nursing Homes while we proceeded with ongoing efforts to provide booster vaccination for all eligible residents.

Understanding that prolonged suspension of visits may have an adverse impact on the socio-emotional well-being of our residents, we provided alternative communication options such

as video calls for residents and their NOKs in place of physical visits. With the necessary safety measures put in place to mitigate risks, we also exercised discretion and flexibility to facilitate face-to-face visits on compassionate basis, when residents become critically ill.

Our tug-of-war with COVID-19

It started off just like any other day – bringing our residents out for their medical appointments at the various restructured hospitals and clinics, with all the necessary precautions in place. It became evident that something was amiss when one of our residents became feverish one day after a medical appointment at a specialist outpatient clinic. This particular resident became Patient Zero in our Home.

The COVID virus started to spread like wildfire as our residents share many common areas for dining, activities and resting. In addition, just like how we do not wear masks in our own homes, residents are not required to wear a mask in the Home, unless they are symptomatic.

PCR swabs had to be carried out for all residents in the affected zones to identify and isolate COVID-19 infected residents. The project proved to be yet another arduous one as not all residents were cooperative during the swabbing, especially those with dementia and cognitive impairment.

It was an exhausting race against time as we swabbed and sent samples of affected residents and staff to National Health Public Laboratory for timely testing. Due to the incubation period of the virus, the swabbing episodes had to be repeated numerous times over the span of 10 days to detect potential cases from pre-symptomatic individuals displaying little to no symptoms.

Despite our best efforts to contain the rampant virus, some care staff were still infected with COVID-19. At that point of time, MOH had advised no cross deployment of care staff and cross-border hiring was heavily restricted. All these factors severely impacted on our already lean manpower, especially so because we had to cater for the growing manpower demands of our new wards in our second Home. It was most certainly a stressful and trying time for our entire team.

Onsite, our team struggled and fought hard to take care of our residents as waves of the COVID outbreak hit our Home hard. Having to wear full PPE for the long duration of each shift took a toll on our care staff's health. The extreme humidity from wearing the protective gown resulted in sweat-soaked skin, which led to multiple skin conditions like rashes and acne for many of our staff. The unavoidable prolonged usage of the N95 mask have also resulted in nasal bridge abrasions for many, and have added to the physical discomfort that care staff experienced on a daily basis.

As the pandemic progressed, many of our care staff started showing signs of emotional, physical and mental exhaustion. For many of our foreign care staff, the borders restrictions meant that they have not seen their loved ones physically for more than 2 years. Our lean manpower strength also meant that many staff had to double up on duties and shifts to ensure the quality of our care service, while practising constant vigilance.

Regardless, our team soldiered on, trusting we have each other's back when the going got tough. Emboldened by our camaraderie, we tackled each and every challenge thrown in our direction with determination and faith.

With perseverance, practising flexibility and resourcefulness; as well as management and governmental support, we managed to overcome manpower challenges for both buildings and met the targeted 90% occupancy set by MOH for our new Annex building on 14 April 2022.



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 safe management measures to reduce the spread and prevent our healthcare system from being overwhelmed.

Influenza Vaccination for Staff and Residents

As of 31 March 2022, 100% of residents and staff had completed the COVID vaccination primary doses with an average of 85% vaccinated with booster dose while the remaining 15% are scheduled for their booster vaccination in the upcoming months. MOH Mobile Vaccination Team have been engaged to administer Covid-19 vaccine to our residents since April 2021.

After vaccination, a small number of residents experienced soreness over the vaccinated site, fatigue and low-grade fever for 1-2 days. These symptoms are common vaccine-related side effects. We are happy to report that there were no major side effects experienced by the recipients in our Home.



It is highly beneficial for our residents and staff to receive our booster dose of COVID-19 vaccine as the percentage of protection against virus remains high.

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 as it reduces the possible risk of influenza transmission between staff and residents.

In 2021, 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 Apr - May 2021 and the vaccination rates for staff and residents are 88% and 74% respectively.

Clinical Indicators

Internal Quality Assurance (IQA)

It is mandatory for every Nursing Home to 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:

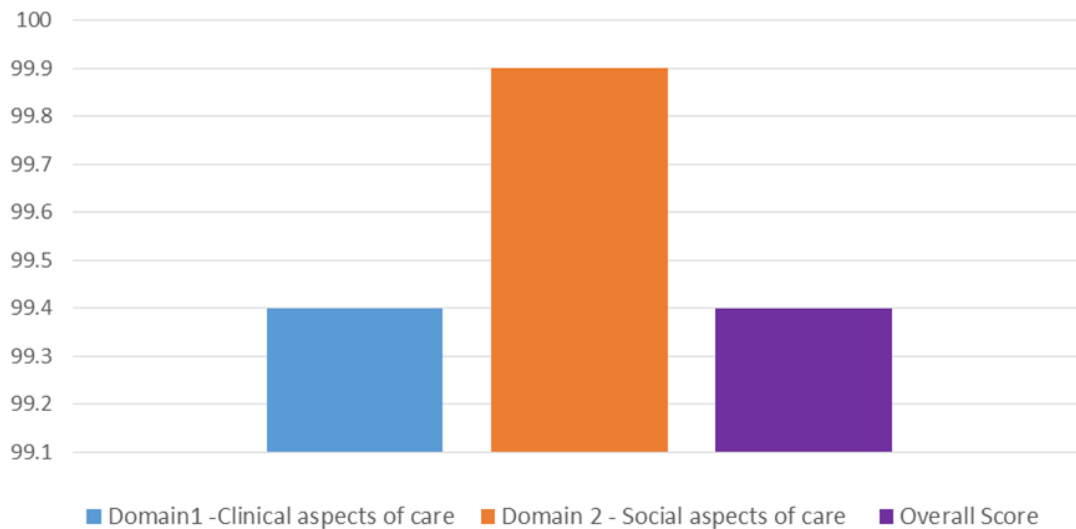
Domain 1 – Clinical aspects of care which has 12 indicators

Domain 2 – Social aspects of care which has 8 indicators

After each audit, the outcome of the IQA indicators will be shared via email followed by a review session with staff to discuss on areas for improvement.

In October 2021, one newly opened ward in the Annex Building was included in the IQA audits. The average score in 2021 for all the participating wards is 99.4%, which is encouraging for the Home.

Internal Quality Assurance



Infection Control Committee - Hand Hygiene Audit

In a healthcare setting, proper hand washing is the simplest way to reduce cross-transmission of microorganisms associated with infections and curb the spread of COVID-19 virus.

4 MOMENTS FOR HAND HYGIENE*

1 BEFORE PATIENT CONTACT

2 BEFORE CLEAN/ASEPTIC PROCEDURE

3 AFTER BODY FLUID EXPOSURE RISK

4 AFTER PATIENT CONTACT

93%
Average Achievement in Audits

Measuring Hand Hygiene Compliance in BHEH

The Infection Control Committee conducts Hand Hygiene Audit quarterly at every ward. This is to assess and monitor hand hygiene compliance with each of the 4 moments of hand hygiene among staff.

The auditor will covertly observe staff and verbally assess them on their competency in proper usage of PPE, which includes donning and doffing procedures, and appropriate hand hygiene.

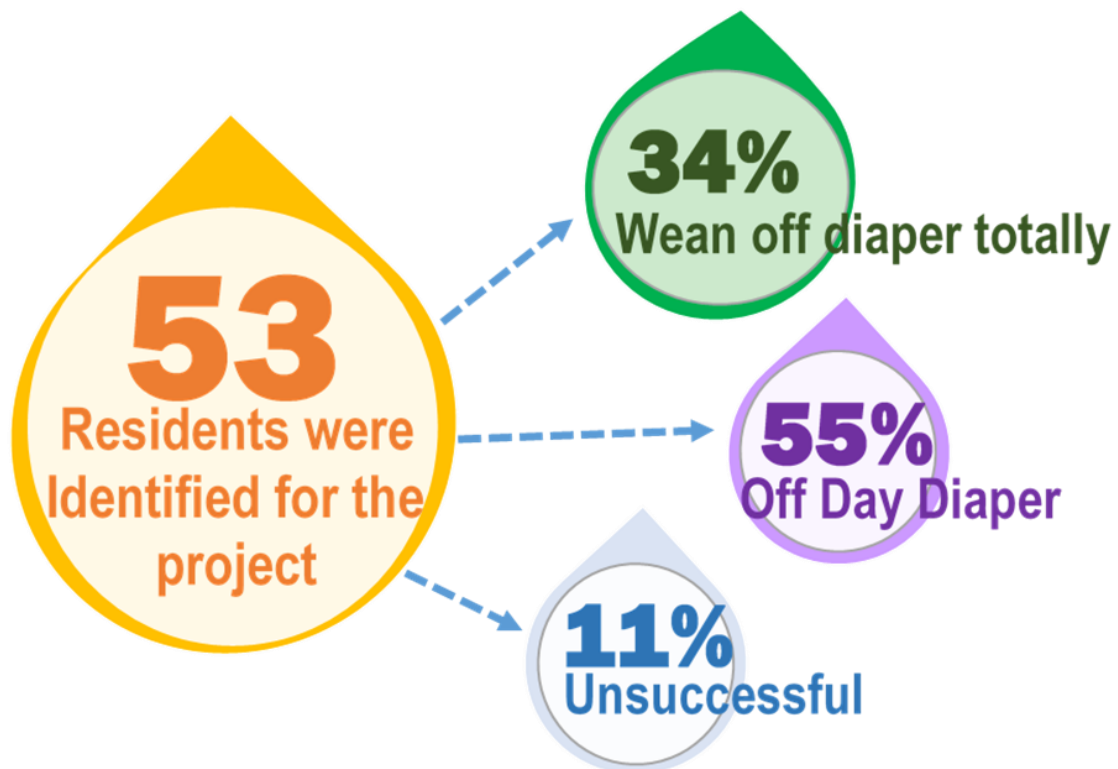
In 2021, our Hand hygiene Audit overall average result is 93%, a slight drop from year 2020, which was 98%.

This is due to the sharp influx of new staffs recruited to support the manpower demands of our new wards. Although every new staff receives an orientation training on hand hygiene and there are hand washing posters at strategic locations, we recognize the significance of constant reminders for staff to stay vigilant and be compliant with our infection control SOP.

One silver lining from the COVID pandemic is that infection control awareness has now significantly heightened as every ward will conduct regular and constant training/refreshers for proper PPE donning methods and good hand hygiene practises.

Quality Improvement Initiatives

Contenance 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 each resident's continence status and identify suitable candidates for the Continence 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 2021, we identified 53 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 had successfully weaned off day diapers for 55% of participating residents and total diaper was weaned off for 34% of participating residents. The Continence Management Project is ongoing and we hope to benefit more residents and help them regain their self-esteem and dignity.

In addition, this initiative has cost saving benefits as it can help our Home to save \$766-\$949 on diapers for each resident annually.

Fall Prevention Project

Statistics show that one in every three community-dwelling elderly persons aged 65 years and above, have at least one fall within a year. This is worrying as fall accidents are linked with longer duration of hospital stays, a high case-fatality rate and monetary weigh downs. Therefore, fall prevention is top priority in our Home.



In Bright Hill Evergreen Home, we emphasize greatly on both resident and staff safety and injury prevention. As such, there is on-going training for our staff with applicable job safety competencies to serve individualised care while curbing accidental occurrences. There are also staff identified as "Champions" at each ward to implement and review measures wherever applicable.



IMPROVED

During quarterly sharing sessions, our Champions would present case studies and discuss areas for improvement. Through active discussions, our staff learn from one another and in turn enhance their proficiency levels.

The average falls incident rate has dropped from 15.2 cases per ward in 2020 to 12.7 case per ward in 2021.

This is significant achievement for our team as ensuring a safe environment for our residents is always our priority and an ongoing effort.

Skin and Wound Management Project

Proper skin care in elderly is vital in the prevention of chronic wounds, as it can severely deteriorate one's quality of life.

Hence, our Skin and Wound Management Project aims to provide staff with the knowledge to handle skin and wound care for residents through information sessions and case studies. During these sessions, our staff are equipped with important skin and wound care information, with the aim of boosting their confidence in handling difficult skin conditions through case studies sharing.



Among the 30 wound cases identified for monitoring in 2021, 15 (50%) have fully recovered and the rest have shown significant improvement and signs of recovery.

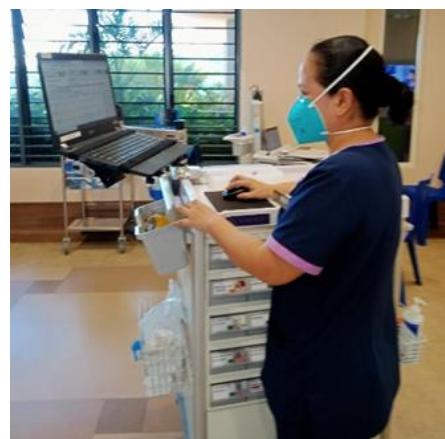
In October 2021, our team collaborated with Nutricia Pte Ltd on a project to explore the relationships between nutrition and severe wounds. We placed residents with severe wound conditions on a supplement called Cubitan sponsored by Nutricia, aimed at promoting wound healing.

Cubitan is an oral supplement enriched with nutrients essential for wound healing and it is suitable for residents with severe pressure injury and chronic wounds, especially when they are not eating well. Resident will need to take 1-3 bottles a day, depending on their pressure injury or wound severity.

We observed that participating residents have tolerated the supplement well and saw a tremendous improvement (50% healed) in the wound conditions during the trial.

Medication Module Project

In our Home, we believe in upgrading and continuous training for our staff. We started implementing the Medication Module in the NHELP IT system for our residents in 2019 under AIC's guidance. Medication review was conducted twice a year to share learning points and measures to close the gaps.



It is very challenging in the beginning but I slowly gain my confidence as the day goes by.
- Joana, Senior Nursing Aide

As part of skill competency upgrade for our Senior Nursing Aides (SNA), we redesigned job scopes internally and trained 22 SNAs intensively in medication administration under the guidance and supervision of the Nurse Clinicians and ward in charge.

The principles for safe practice in administering medications and observation of 5 rights were emphasized in the training. Staff will have to pass the Competencies for Administration of Medications before they can assist to serve medications in the ward.

Our Nursing Management team has been monitoring the progress of medication administration in qualified staff closely. In the event there is any medication administration concern, the team will conduct root cause analysis to identify the cause of the challenge and take appropriate actions to reduce or eliminate the risk of recurrence.

Procured Service for Residents

Psycho-Geriatrician Consultation

The common mental health problems among elderly include isolation, affective and anxiety disorders, dementia, and psychosis. Many of them also suffer from sleep and behavioural disorders, as well as cognitive deterioration from physical disorders.

Our Home recognises the importance of having a Psycho-geriatrician to support and manage the mental well-being of our residents.

Since November 2018, Dr Low Bee Lee, a highly experienced psychiatrist specializing in geriatric care, have been visiting our Home to provide psychogeriatric service for our residents. On average, she sees between 10 to 13 residents per session.

Dr Low provides consultation and treatment for mental and cognitive health issues such as depression, anxiety and dementia. Elderly residents facing functional deterioration are especially vulnerable emotionally and cognitively.

In 2021, with timely intervention and regular reviews, she has managed about 230 residents, resulting in an 63% improvement in related mental health symptoms.



By providing psychogeriatric services in-house, our residents with mental health conditions are able to enjoy a better quality of life, as their symptoms can be better managed more effectively on site directly. In addition, this initiative also helped save time, manpower and transportation costs for our Home, as compared to the traditional route of sending residents to specialist clinics for mental health follow up.

Mobile Dental Clinic

Maintaining good oral health is important to prevent oral infections that might aggravate other diseases such as respiratory and cardiovascular conditions. Therefore, it is integral that all residents are given the support and opportunity to maintain good oral health.

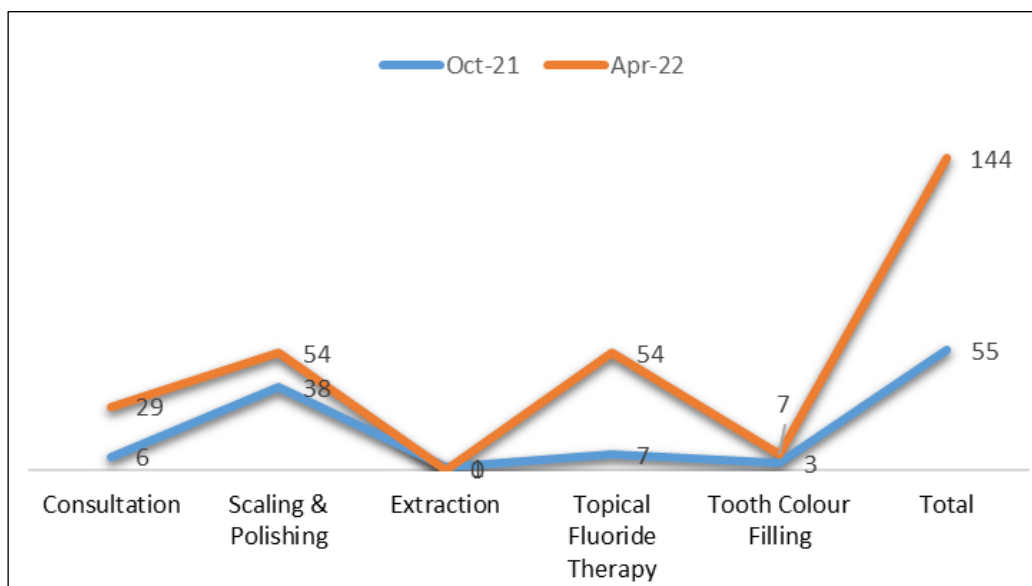
Our Home recognizes the importance of providing good oral hygiene for our residents and provide them with oral toilet twice a day.



We have existing arrangements with Unity Dental Care to bring in their Mobile Dental Clinic (MDC) to provide onsite dental services for our residents twice a year in April and October. This initiative was started since 2015 with the aim to provide convenient and quality dental care for our residents.

As the safety measures for COVID eased up, we were able to bring in the MDC to provide dental services for our residents in October 2021 and April 2022 respectively.

No. of Dental Service



This chart shows the total number of dental services received.

Nursing Staff Training and Development

Around the world, COVID had rapidly and dramatically disrupted workforces and work processes, including the way we all learn.

Another silver lining from the pandemic is how the shift from learning in classroom to virtual leaning had developed our staff's capability for independent learning. Our staff has adapted well despite the teething challenges in learning new IT applications like Zoom and Microsoft teams.

Our In-service committee organised 13 in-service training/talks with a hybrid of classroom and virtual settings the past year for 234 participants. These workshops have enhanced our staff's knowledge, resulting in increased efficiency and competency at work.

This year, we focused on job redesigning and up skilling our team to meet the changing needs in healthcare.

We formulated competencies log for Healthcare Assistants (HCA) who has worked in BHEH for at least 2 years, with the aim of upskilling them to take on partial Nursing Aides (NAs) job responsibilities like nasogastric tube feeding and taking blood sugar level. We also expanded our Senior Nursing Aides' role (SNAs) to take on certain responsibilities from our Enrolled Nurses so as to mitigate for the shortage of trained staff.

Twenty-two SNAs received intensive training to take on new responsibilities as Ward-in-charge. Training also focused on enhancing their clinical judgement so that they are able to assess and adopt appropriate nursing interventions for our residents.



Onboarding orientation and training for new staff, as well as continuing education for all staff is an ongoing process that we take seriously in our Home. Through these various programs, we aim to equip and upskill our staff with the necessary information and competencies for safe and effective operations in the Home.

Project Dexie

At BHEH, we recognize digitalisation is the future of healthcare. We are actively leveraging on technology to enhance our services through the streamlining of work processes and to support quality care delivery for our residents.

In 2021, we participated in Artificial Intelligence (AI) related research by introducing a first-generation AI humanoid, Nadine, to residents. The preliminary findings indicated there is much potential in AI technology to support the psychosocial needs of our residents, as well as improve productivity and efficiency among staff.

We believe it is important for our residents to retain interest and purpose in life. One such way to do so is to engage them through structured/social activities. However, with the resource crunch in most healthcare institutions, there is a limitation on the number of social/therapeutic activities that can be organized when there is insufficient manpower.

Hence, for this year, we worked with industry partners to pilot a new generation AI humanoid, Dexie, to explore the potentials of conducting structured activities with minimal manpower.

Dexie is able to play games, conduct singing sessions, lead exercises and have simple conversations with our residents. The human-like features of Dexie appeal to the natural communication abilities of people with cognitive impairments, as it encourages them to use regular words and social skills for communication.



One of our quieter residents, Mr. Lee, was previously not interested in participating in group activities. When Dexie was introduced, he started to show more interest and even voluntarily participated in the group exercises and games. He started to smile a lot more, talked about Dexie and also looked forward to interacting with Dexie.

The results thus far have been encouraging. We have observed improvements in activity participation rates and the overall wellbeing of residents who participated in the pilot. Dexie also helped to augment the manpower limitation by extending therapeutic activities to more residents so that staff can attend to those with higher support needs.

Moving on, we will continue to explore and integrate suitable and compatible technology within our care and work processes, so that we can better enhance the overall wellbeing of our residents.

Rehabilitation Team

In BHEH, our rehabilitation team comprises of 3 specialities – physiotherapy, occupational therapy and speech therapy.

With the opening of our new Annex building, our Rehabilitation Team expanded in order to support the needs of our growing number of new residents. A total of 20 staff now provide physiotherapy and occupational therapy services to our residents.

Headed by our senior physiotherapist and supported by 11 physiotherapy aides (PTAs) and 7 occupational therapy aides (OTAs), our rehab team adopts the key principles of autonomy, personhood and strengths-based approach to provide holistic care for our residents. We offer choices to our residents and encourage them be more independent, providing an environment for them to lead a happy and satisfying life at BHEH.

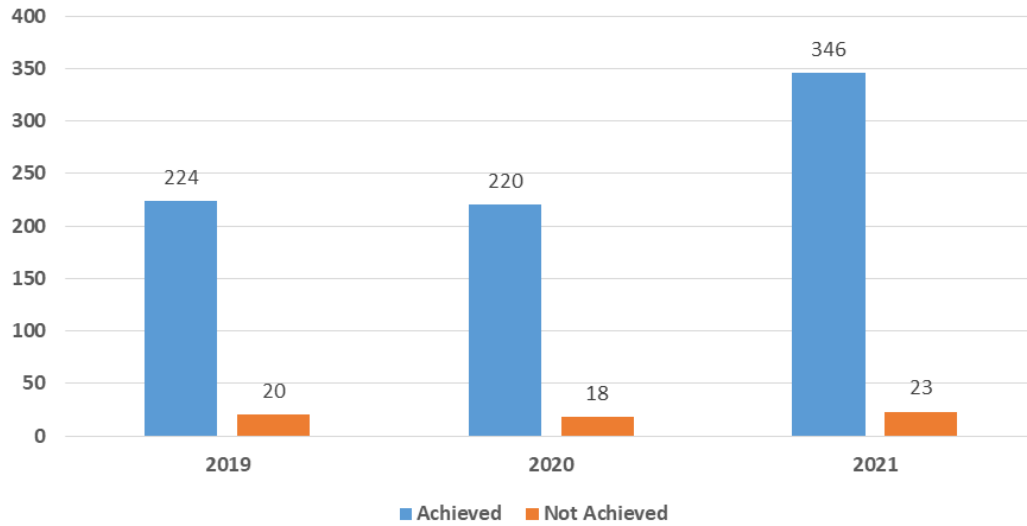


Individual Rehabilitation Care Plan

Together with our resident, our rehab team plans, develops and monitors rehab care for each resident, focusing on their strengths and capabilities rather than their weaknesses and disabilities. An individual rehabilitation care plan is designed and tailored according to each resident's physical, mental and social needs.

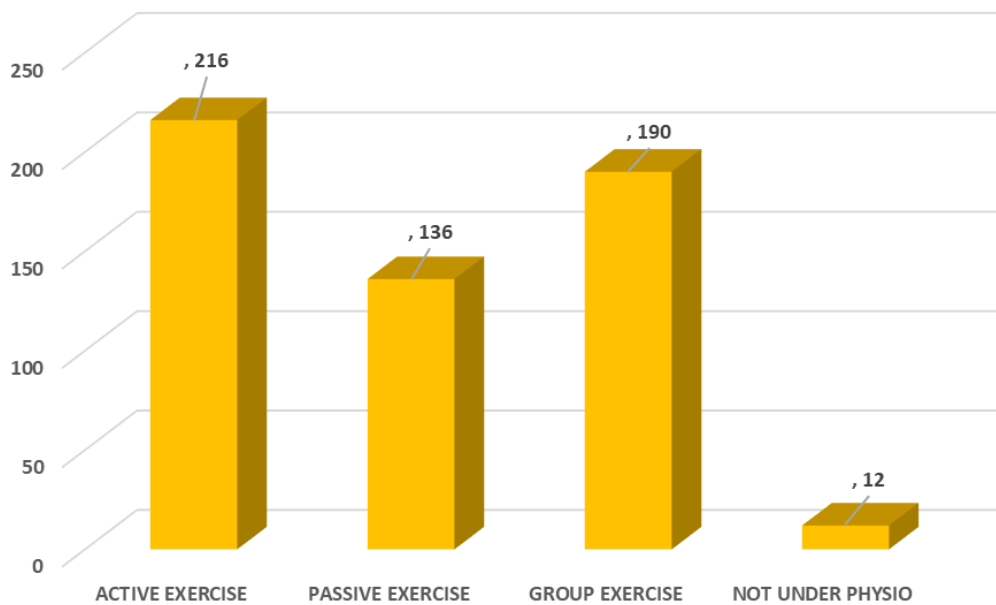
Residents are assessed or reviewed once every 6 months to evaluate their progress and rehab care plans are adapted accordingly. 93% of participating residents achieved their rehabilitation goals in 2021. The remaining 7% were not able to meet their goals due to decline in physical health as a result of their existing health conditions.

ICP Review

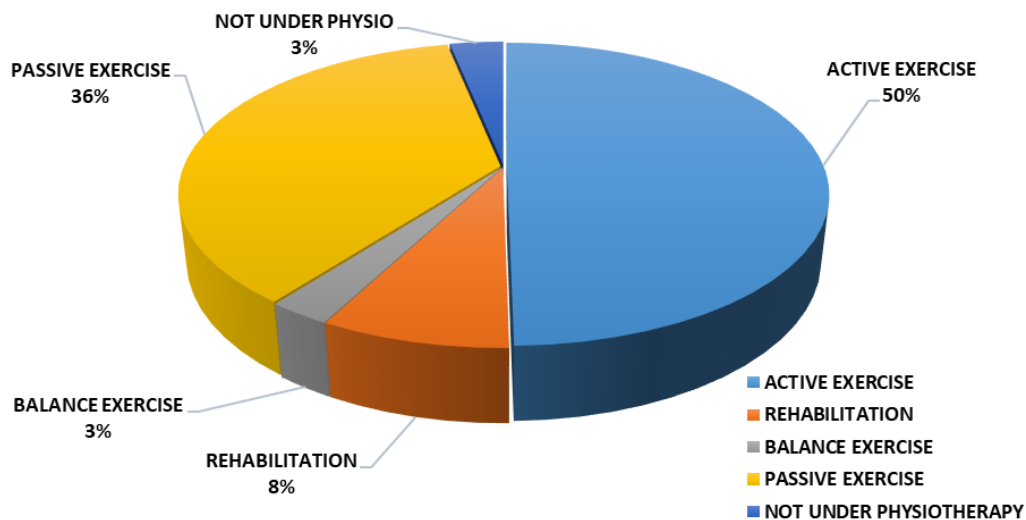


Exercise Types and Participation Rates

BHEH PHYSIOTHERAPY DATA



PHYSIOTHERAPY STATISTICS



Residents are encouraged to actively participate in our rehabilitation programs such as Active exercise, Group Exercise, Passive Exercise, Chest Physiotherapy, Balance & Strength Training, and Waltz group activity @ Roof Top Garden.

The number of residents on rehabilitation programs increased from 95% in 2020 to 97% in 2021. The remaining 3% of residents are either independent in their function or prefer to opt-out from participating in physiotherapy exercises.

As residents admitted to the new Annex building are mainly Category 3 i.e. more mobile and keen to get better through rehabilitation, we have seen a gradual increase in our Active Exercise participation rate.

Due to Covid-19 zoning and social distancing, our rehab team had to adapt and adjust the way therapy activities are delivered. For the one to one individual resident rehabilitation sessions carried out by our physiotherapist, sitting balance exercises are modified through psychomotor activity, while standing balance training are conducted with the usage of standing frames in ward. Residents under the passive maintenance exercise program were encouraged to participate in some form of activities depending on their interest in the ward.

Occupational Therapy

Our Occupational Therapy (OT) team advocates for our residents to continue participating in basic activities of daily living (bADLs) through maximizing their physical, cognitive and psychosocial abilities. Adaptations to the individuals' environment are also implemented at times to facilitate more independent living.

Our OT programs are aligned to promote engagement in purposeful activities or tasks that:

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

Occupational Therapy Services and Activities

Our Home continues to engage the services of professional occupational therapist from AWWA Ltd.

Supported by 7 full time in house occupational therapy aides (OTAs), our OT team provides the following services:

- Conduct initial assessments, follow-ups, 6-monthly reviews and other OT-related assessments
- Participate in multidisciplinary discussion and contribute to formulating individualized care plans for residents
- Activities of daily living (ADL) / Instrumental activities of daily living (IADL) training or engagement
- Facilitate discharge planning (including environmental adaptations and equipment prescription to maximize supports at home)

Our OTAs support the daily running of the activities and interventions implemented by the Occupational Therapist either in a group or individual setting, depending on the resident's level of functioning.

Group and individual sessions typically last from 30 to 45 minutes. Participation in these activities enhances meaningful time use among our residents throughout the week and maximises their remaining abilities.

Occupational Therapy activities consist of the following:

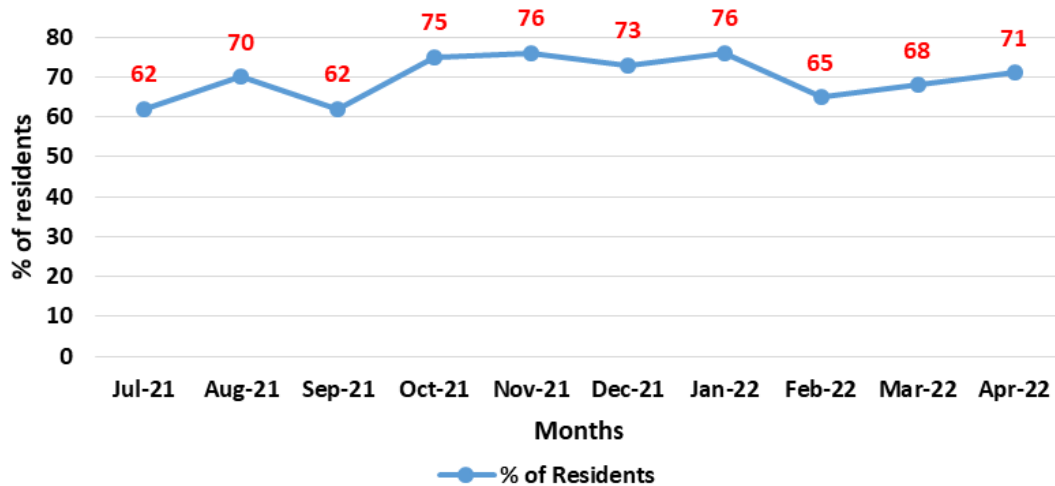
- bADL (Enhanced feeding programme)
- IADL (Cooking)
- Arts & craft
- Individual/Group based Sensory stimulation
- Silver Pad
- Food for thought & current events
- Tai Chi
- Karaoke & movie appreciation
- Bingo
- Mama Shop

Level of participation in OT activities

The below chart (Figure 1) illustrates the level of participation in OT group activities from 2021-2022.

Overall, there is an increasing trend of participation in OT group activities among our residents from July 2021 to April 2022, with most of the months achieving more than 70% of residents participating in OT group activities.

Figure 1. Level of Participation in OT group activities (in %) - July 2021 to April 2022



Bradford Well-being Profile (WBP – Positive indicators)

The Bradford well-being profile (positive indicators) is used to measure the quality of participation among the residents during OT group activities. The outcome measure is scored on a scale of 0 to 2 to rate the extent of positive behaviours exhibited by each resident; with the rating scales as such: 0 = No signs, 1: Some signs and 2 = Significant signs. The score of 1 and above indicates a better quality of participation among the residents.

The behaviours tracked are listed as follow:

- Ability to communicate wants, needs and choices
- Makes contact with other people
- Shows warmth or affection
- Shows pleasure or enjoyment in daily life
- Alertness, responsiveness
- Use remaining abilities
- Creative expression (E.g. singing, dancing)
- Responds appropriately to people or situations
- Expresses appropriate emotions
- Relaxed posture or body language
- Sense of humour
- Sense of purpose
- Self-respect

Majority of participating residents scored 1 or above in at least 1 of the positive behaviours listed above, reflecting the positive benefits of participating in OT activities.

Occupational Therapy Programs

1. ADL Activity: Enhanced Feeding Program

Our Enhanced Feeding Programme focuses on empowering our residents to feed themselves using adaptive devices such as enlarged foam handles. The satisfaction and joy on residents' faces is clearly evident when they are able to feed themselves. This program not only maximises the remaining abilities of participating residents, it also reduced dependency on care staff during feeding or mealtimes.

With training provided to care staff on proper feeding facilitation, our OT team continues to monitor current residents' progress and is also on a constant lookout for potential residents to join this beneficial program.

2. IADL Activity: Cooking Groups

One of the benefits of cooking is that it engages multiple sensory systems such as smell, tactile, visual, taste and hearing.

Food is a basic need for every individual, the end result is most rewarding for our cooking group. This activity also creates a platform for social interaction and reminiscence as cooking was likely a common daily activity before coming to live in a nursing home.

This activity has been well-received by our residents as they are able to share their experiences and contribute ideas on how to prepare the food. Often residents also help to plan the menu for their next session!

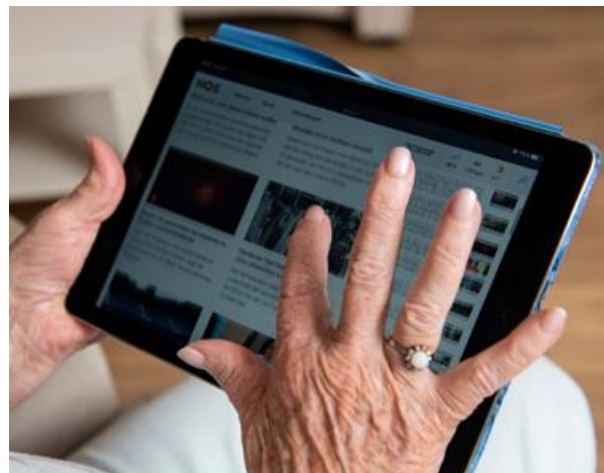


Residents engaging in IADL activity (Cooking)

3. SilverPad Activity

SilverPad is an elder-friendly tablet with a simple interface which consists of big icons, fonts and features to provide ease of usage among non-tech savvy residents.

Its content is specifically curated to include local content so that it will create a sense of familiarity among our residents. Its multi-lingual feature allows residents to use the tablet in their preferred languages. The tablet mainly consists of cognitive games to train or maintain the residents' cognitive functions. Some cognitive domains which the SilverPad commonly taps on are attention, long and short-term memory.



Residents engaging in SilverPad activity

In light of the Covid-19 situation, curbs on big group gatherings were placed intermittently throughout the year. Despite this, our residents were still engaged in therapy on an individual basis.

Given the SilverPad has a variety of applications installed, it helped to keep participating residents continuously engaged over time. Thus, there was an increase in utilisation of the SilverPads during more restrictive periods as it was easy to use and engaging for our residents. As such, our team plans to continue to leverage on SilverPads in the coming year for individual engagement and cognitive training/stimulation sessions.

Group Activities



Residents engaging in leisure activity (Mah-jong)



Residents engaging in morning group activity

Individual Sessions



Resident after engaging in Art & Craft activity



Resident engaging in table-top activity (Fishing game)

Rehab Staff Training and Development

To ensure the quality of our rehabilitative services, our therapy staff regularly attend relevant trainings (e.g. dementia care; model of care etc.) and are updated on the current therapy research trends so that they could stay relevant support and provide appropriate care for our residents.

Besides providing continuing education for the entire team, a buddy system has also been implemented as part of our onboarding program. New staff would be paired with experienced staff for guidance to smoothen the onboarding process.

As part of our professional development program, our Home has an existing arrangement with the Singapore Institute of Technology (SIT) to provide clinical education training for SIT therapy students in the form of internships. An average of 4 students are placed in our Home for each posting. Under the supervision and guidance of our physiotherapist, the students receive training on how to carry out various therapy activities, with the assistance of their partner PTAs/OTAs.

Speech Therapy

Our Home engages Speech Therapy Works LLP to provide speech therapy services for our residents. This is an important service that we want to provide to our residents as we recognize the ability to feed and communicate can affect the quality of life for many of our residents.

Services provided by our Speech Therapist (ST) includes the following: -

- swallowing and feeding assessment and management
- speech, voice and language assessment and management

Our ST visits up to 3.5 hours a week and on average assesses about 15 residents per session.



180 residents were seen by our ST last year, a sharp increase from the 70 residents seen from the previous year, partly due to the influx of new residents from the opening of new wards in Annex.

In addition, increased awareness of the relationship between swallowing/speech ability and quality of life for our residents have also contributed to our staff making purposeful referrals for more residents to our ST for assessment and management.

This 1-year period showed about 20% of the residents' diet was upgraded from their current diet, 50% of the residents' diet remained unchanged and another 30% of the residents' diet had to be downgraded due to medical conditions.

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

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

Transitions and Normalcy

Transitioning from the comforts of their own home to a new care environment can be very challenging for our new residents and their family members. We recognise that a positive experience from the first point of contact can make a big difference for our new residents.

As we welcomed more residents to our new Home, we observed that the needs and wants of our residents now are very different from those of the past.



Respecting the uniqueness of each person, our medical social workers endeavour to have a better understanding of each and every resident – be it habits, preferences and routines, through observations and checking in with our seniors and their loved ones, whenever possible.

This information is then passed on to the relevant care teams so that it can be thoughtfully incorporated into the daily care routines of our residents, and in turn, providing better and more holistic care for our residents.

For example, we have observed in our newer wards, that there are more residents who enjoy reading newspapers as part of their daily routine. In response, we ordered more copies of newspaper in different languages to be delivered daily, so that these residents could still maintain their daily routine to foster a sense of normalcy, despite being in a nursing home.

Connecting through technology

Having integrated telephone and video communication as alternatives for reaching out to our residents during the pandemic, it has now become a common communication mode that our Home facilitates between residents and their loved ones.

We recognize that going digital presents opportunities for our residents to connect with loved ones and have access to entertainment with greater convenience.

Our MSS team has been actively connecting with various partners, such as SG Digital Office to educate and encourage suitable residents in our Home on the possibilities of using technology to enhance their quality of life.

Plans ahead include one on one teaching of suitable residents on the usage of communication apps such as WhatsApp to video call their loved ones; or YouTube to search for their favourite shows or songs. For those residents who may be more tech savvy, talks on suitable topics such as cyber security and use of digital governmental apps will be organized to expand their knowledge base.



Integrated Care Planning

Integrated Care Planning is a multidisciplinary process whereby representatives from Nursing, Medical, Rehab, MSS and Operations come together to look into the overall holistic care provision for our residents, with the primary goal of enhancing their wellbeing, be it physically, mentally and/or spiritually.

Our MSS team facilitates the process by incorporating inputs from the multidisciplinary team and through exploring with our residents directly on their preferences and wishes, to discuss how we can better maintain or improve their sense of well-being, whenever possible.

Raj is one of our residents who have benefited from the Integrated Care Planning process.

He had congenital visual impairment and intellectual disability. Raj had not been able to communicate since he was young.

When he was cared for at another Home for the Disabled, it was reported that he was predominantly bedbound; and that care for him was challenging because he lived in his own world and would get aggressive at times when staff performed daily activities of care for him. As his care needs increased, he was eventually transferred over to BHEH for better care management.

Through the multidisciplinary process, our team members shared different observations they made of Raj. For example, one care staff noticed that Raj would consistently make subtle body movements when there was music playing in the background. Our rehab team then assessed his muscle potential and found that he actually has the ability to sit when supported.



Assimilating this information, our team worked on helping him to regain sitting stamina (after decades of being bedbound), and successfully brought him out to our common day space, where staff worked on stimulating his senses through music.

By doing so, we have managed to increase his responsiveness and enjoyment of his environment by making use of his remaining functions. He is now calmer and more responsive when our team engages him in daily activities.

Advanced Care Planning (ACP)

Advance Care Planning (ACP) 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 decisions in the event they have to make healthcare choices on their loved one's behalf.

Through the process, we also learn about our residents' experiences with illness, as well as their personal preferences on how they want to be cared for in event of deterioration. Our conversations would often include what it means to live well for many of them.

For example, Mr Kwan was first referred to our MSS team because he was persistently in low mood and had refused feeds on several occasions.

Through the ACP conversation, our medical social workers learnt that Mr Kwan was a self-proclaimed "foodie" who would travel around the island just to look for good food.

After his stroke, he was not able to swallow safely and had to rely on tube feeding for nutrition.

He broke down during the session and shared that life was simply not worth living if he is not able to experience the pleasure of eating again.

With this information, our social workers coordinated efforts between our ST and care staff, to explore feeding options that is safe and palatable for him. Mr. Kwan's mood subsequently improved with every small progress made.

Nowadays, Mr Kwan have a renewed sense of purpose in life and can be seen enjoying his modified meals with relish!



Discharge Planning

Nursing homes are classified under 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 back 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 6 residents back home between 2021 and 2022.

One such discharged resident was Mr Goh N K. He was admitted to our nursing home from the hospital after suffering from recurrent falls at home. When he was first joined our nursing home, he was predominantly bedbound, and required assistance for most of his daily living activities.

In the initial stages, there were many times when he felt discouraged because of the slow progress he was making. By involving him in the integrated care planning process, we were able to identify his short term and long-term goals. Thereafter, our team was able to prioritize on what to work on, with his commitment because he had been involved in making these goals.

With encouragement and plenty of patience, Mr Goh continued to persevere at rehabilitation while our team worked with him on the details for discharge planning.

As part of the discharge process, our team brought him home to assess his living environment, and practiced taking public transport with him. Having the freedom to go to different places is one of this primary motivation for going home.

After Mr Goh discharged for home, our team followed up with a post discharge visit. With increased safety awareness and community support, he is now able to cope better at home and have been travelling around using public transport. It is indeed amazing and inspiring to see his transformation!



Age is just a Number

Mr Michael Soh was 91 years when he 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 became wheelchair bound and required moderate assistance for his ADLs. He became depressed during his stay in the hospital and remained so when he transferred to our Home.

After months of active rehabilitation, nursing care and emotional support from our medical social workers, we began to see improvements in his functional abilities. As he saw his own progress, he became more motivated to work on his mobility, gait and balance. Eventually, he managed to improve to the stage whereby he could ambulate independently with a walking stick. That was when we knew he was ready to be discharged back into the community.

As part of discharge planning, we would normally make arrangements to bring our residents home for trial and to assess if further improvement is needed to make their home more elderly friendly. In the case for Mr Soh, we were unable to carry out the onsite assessment due to the Covid related restrictions at that time.

Our MSS team then worked closely with his family and community services to transit his care so that his nursing and medical support can continue seamlessly.

When the day of discharge finally arrived, Mr Soh was clearly excited and very pleased. His joy was infectious as he made multiple victory signs as he took photos with our team to commemorate his achievement. Our team was equally happy and excited to see such a positive recovery. Mr Michael Soh is indeed a living example that age is just a number!



Determination Brings Success

Mr Tan P T, aged 62, was admitted to our Home from the hospital after he suffered a stroke with right hemiparesis, and cognitive impairment which limits his ability for bADLs and iADLs. He was wheelchair bound and had poor safety awareness. Being unfamiliar to the new environment, he would get upset and frustrated easily.



Our team took the time needed to understand his emotional and psychological needs. Together with Mr Tan, we set a goal that was supported with intensive daily rehabilitation exercises.

Since the goal was jointly set with him, he was very motivated to work with our rehab team to get better. Through the process, he became a changed person. With hard work and perseverance, he was able to walk independently and manage his ADLs by himself.

Our MSS team worked hand in hand with his family to address their various concerns for discharge. We also facilitated the coordination of resources that could provide additional support within the community for him and his family.

Mr. Tan is now living back home with his family and visits us every now and then to catch up and express his gratitude. It is always a joy to see how he is thriving, now that he is back in the community.

Our Staff

Management & Support Staff



March 2021 = 30

March 2022 = 48

Direct Care Staff



March 2021 = 109

March 2022 = 197

To meet the operational demands of our second Home, our staff strength grew from 139 in March 2021 to 245 in March 2022. However, even with increased staff strength, the period between August 2021 till April 2022 had been extremely challenging for our staff.

Other than having to scale up very quickly to admit more residents so that we could serve the acute needs of our community for nursing home placements, we were simultaneously contending the multiple challenges brought forth by emerging COVID variants.

Our Home also faced similar healthcare sector's issue of shortage of registered nurses. We lost many foreign nurses to countries like Canada and New Zealand. They were able to find better remunerated jobs in these countries and had a higher chance of getting permanent residency there as compared to Singapore.

To mitigate these challenges, we redesigned job responsibilities in which we select suitable senior care staff and up-skill them to take on more non-clinical Ward-In-Charge job responsibilities, traditionally taken on by our registered nurses. They are also trained in the Night-In-Charge role so that more Ward-in-Charge could be placed on the night duty rosters. Additionally, buddy systems were established to partner new colleagues with senior care staff, relieving some of the supervision responsibilities from our nurses.

Work processes were also reviewed and provisions were made to allow non-direct care staff to work from home should the situation requires it, while ensuring that their physical absence from our Home do not adversely impact care service delivery to our residents.

In addition, as part of our Digital Planning Strategy, we are now undergoing a major digital transformation to streamline and automate our current manual processes, improve our care delivery and operations, as well as staff productivity and efficiency.

With the vision of providing quality holistic care for our residents, our team worked with consultants under the "Project New Home" initiative, to develop a care model that matches the new home design and meet the needs of residents with dementia.

Processes were designed to promote autonomy, privacy, and dignity of our residents. Staff were also trained on core competencies of dementia care, and were aligned to our Home's Model of Care and person-centred care principles.



Moving on,

- Staff who had undergone intensive quality care delivery training will be nominated to become ward leads to provide daily care supervision for the new staff.
- Champions who have attended specialized behaviour training on Dementia and End of Life Care will collaborate with IMH to train the second tier of champions and the rest of team.
- ITE training for new staff to be new champions and leads in clinical care will be established.
- We will also Invite clinical field specialist to provide standard training to upscale the clinical skills of our staff e.g. Dietician, Speech Therapist, Pharmacist.

Appreciation

Heartfelt thanks to our BHEH family for their care, support, patience, and hard work! Our staff deserves all the appreciation for the countless hours and effort they have dedicated to the care of our residents. Although we were unable to host appreciation parties because of social distancing measures, we still managed to surprise them with little treats whenever possible!



Volunteers and Donors



It has been more than 2 years since COVID emerge as a global health emergency. With the easing of safe distancing measures in the community and relaxation of nursing homes visitation regulations, we have seen a spike in Covid-19 cases for both the staff and residents. As an additional precautionary measure to prevent further importation of Covid-19 cases into our Home, we are taking cautious steps in opening our Home for physical volunteer visits.

Despite restrictions and raising inflation, our donors and volunteers continued to support our Home and residents. Besides giving cash donations, donors regularly sponsored meals and tea breaks for our residents. These treats were always well received by our residents and added a much-needed colour and variety to their daily experiences!

For our volunteers providing essential services such as hair-cutting and clothing repairs, we are immensely grateful toward their continual support to provide these services, even though it meant that they had to comply with the necessary precautionary measures.

It was also very heart-warming for our staff to receive acknowledgements from various members of the public for our efforts. Individuals and corporations have gifted our staff small tokens on different occasions to show their appreciation for our hard work during this tiring period. We are very appreciative of these thoughtfulness and support.

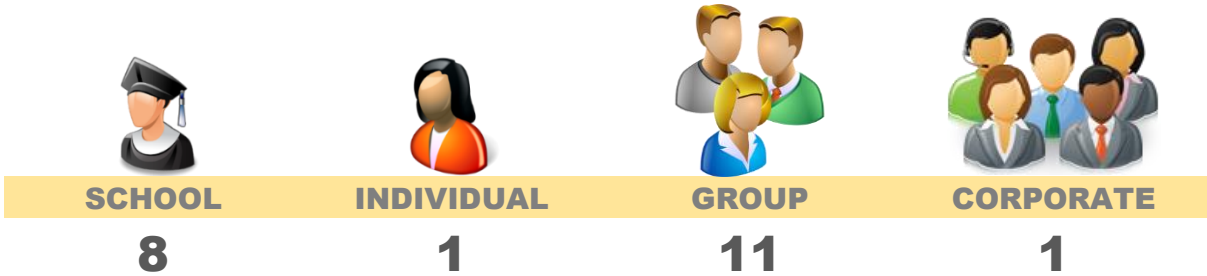
To each and every individual, group and corporation who had given so generously in cash and in-kind, a very big THANK YOU!

We are all committed to a common cause, providing quality and dignified care for our silver generation. You have shared, given generously and unconditionally your time and love to our residents.

Many of you have 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!

Volunteers' Profile



Punggol Secondary School conducts ZOOM virtual workout for our residents



National Day cum Birthday Celebration



Celebrating Mooncake Festival sponsored by Punggol 21 Community Club

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

Annex A –

**Governance Evaluation Checklist for the
Financial Year Ended 31 March 2022**

Governance Evaluation Checklist For the Financial Year Ended 31 March 2022

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 Board members on joining the Board. Are there Board members holding staff appointments? (Skip items 2 and 3 if “No”)	1.1.2	Complied No	
4	There is a maximum limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman or person on Board responsible for overseeing the finances of the charity) Should the charity not have an appointed Board member, it will be taken that the Chairman oversees the finances.	1.1.7	Complied	
5	All Board members submit themselves for re-nomination and re-appointment, at least once every three years.	1.1.8	Complied	
6	The Board conducts regular self-evaluation to assess its performance and effectiveness once per term or every three years, whichever is shorter. Are there Board member(s) who have served for more than 10 consecutive years?	1.1.12	Complied Yes	
7	The charity discloses in its annual report the reasons for retaining Board member(s) who have served for more than 10 consecutive years.	1.1.13	Complied	
8	There are documented terms of reference for the Board and each of its Board committees.	1.2.1	Complied	
CONFLICT OF INTEREST				
9	There are documented procedures for Board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied	
10	Board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	Complied	

STRATEGIC PLANING

11	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
12	There is a documented plan to develop the capacity and capability of the charity and the Board monitors the progress of the plan.	3.2.4	Complied

HUMAN RESOURCE AND VOLUNTEER MANAGEMENT

13	The Board approves documented human resource policies for staff.	5.1	Complied
14	There is a documented Code of Conduct for Board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied
15	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied

Are there volunteers serving in the charity?			Yes
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16	There are volunteer management policies in place for volunteers.	5.7	Complied
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FINANCIAL MANAGEMENT AND INTERNAL CONTROLS

17	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	Complied
18	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	Complied
19	The Board ensures reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied
20	The Board ensures that there is a process to identify, regularly monitor and review the charity's key risks.	6.1.4	Complied
21	The Board approves an annual budget for the charity's plan and regularly monitors the charity's expenditure.	6.2.1	Complied
Does the charity invest its reserves, including fixed deposits?			Yes
22	The charity has a documented investment policy approved by the Board.	6.4.3	Complied

FUNDRAISING PRACTICES

	Did the charity receive cash donations (solicited or unsolicited) during the year?		Yes
23	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied
	Did the charity receive donations-in-kind during the year?		Yes
24	All donations-in-kind received are properly recorded and accounted for by the charity.	7.2.3	Complied

DISCLOSURE AND TRANSPARENCY

25	The charity discloses in its annual report: i) Number of Board meetings in the year; and ii) Individual Board member's attendance.	8.2	Complied
	Are Board members remunerated for their Board services? (Skip items 26 and 27 if "No")		No
	Does the charity employ paid staff?		Yes
28	No staff is involved in setting his own remuneration.	2.2	Complied
29	The charity discloses in its annual report: i) The total annual remuneration (including any remuneration received in its subsidiaries), for each of its three highest paid staff, who each receives remuneration exceeding \$100,000 in bands of \$100,000; and ii) If any of the three highest paid staff also serves on the Board of the charity.	8.4	Complied
	<u>OR</u> The charity discloses that none of its staff receives more than \$100,000 in annual remuneration each.		
30	The charity discloses the number of paid staff who are close members of the family of the Executive Head or Board Members, who each receives remuneration exceeding \$50,000 during the year, in bands of \$100,000	8.5	Complied
	<u>OR</u> The charity discloses that there is no paid staff who are close members of the family of the Executive Head or Board Member, who receives more than \$50,000 during the year.		

PUBLIC IMAGE

31	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
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Annex B –

**Audit Financial Statements for the Financial
Year Ended 31 March 2022**

BRIGHT HILL EVERGREEN HOME
FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 MARCH 2022

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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 30 are properly drawn up in accordance with the Societies Act 1966, Charities Act 1994 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 2022, 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

24 AUG 2022

**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 30, which comprise the balance sheet as at 31 March 2022, 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 1966 (the "Societies Act"), the Charities Act 1994 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 2022 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.

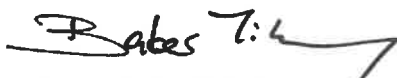
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In our opinion, 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.

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 of the Charities (Institutions of a Public Character) Regulations.


Baker Tilly TFW LLP
Public Accountants and
Chartered Accountants
Singapore

24 August 2022

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

STATEMENT OF COMPREHENSIVE INCOME
For the financial year ended 31 March 2022

	Note	Unrestricted funds \$	Restricted funds \$	2022 \$	2021 \$
Income					
<i>Voluntary income</i>					
Donations	4	660,696	–	660,696	753,851
Government subventions		6,992,106	–	6,992,106	5,855,499
Training grant		16,872	–	16,872	6,485
Community Trust Fund (“CST”) Ministry of Health (“MOH”) - disbursement of rental		–	359,198	359,198	–
MOH - Intermediate Long-term Care (“ILTC”) Community Care Salary Enhancement		731,346	–	731,346	341,989
		999,189	–	999,189	18,044
		9,400,209	359,198	9,759,407	6,975,868
<i>Income from charitable activities</i>					
Programme fees from paying residents		2,506,388	–	2,506,388	2,146,879
		11,906,597	359,198	12,265,795	9,122,747
Other income					
Gain on disposal of property, plant and equipment		2,715	1,400	4,115	–
Interest income		84,477	–	84,477	229,282
Special Employment & Wage Credit & Jobs Support Scheme grants		223,846	–	223,846	575,820
Other government grants	5	4,134,310	–	4,134,310	976,287
Others		96,598	–	96,598	250,155
		4,541,946	1,400	4,543,346	2,031,544
Total income		16,448,543	360,598	16,809,141	11,154,291

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 2022

	Note	Unrestricted funds \$	Restricted funds \$	2022 \$	2021 \$
Less: Expenditure					
<i>Cost of charitable activities</i>					
Fundraising expenses		–	–	–	33
Recruitment expenses		179,834	–	179,834	19,776
Cleaning expenses		379,957	143,679	523,636	318,000
Patient care expenditure		73,072	2,808	75,880	109,234
Diapers		155,405	–	155,405	123,799
Rental of short-term lease	11	306,405	–	306,405	–
Repair and maintenance		229,896	–	229,896	220,691
Staff costs	6	5,765,785	–	5,765,785	3,808,078
Supplies and materials		1,384,126	–	1,384,126	989,451
Transportation		177	–	177	130
Utilities charges		357,122	–	357,122	257,086
		8,831,779	146,487	8,978,266	5,846,278
<i>Governance and other administrative costs</i>					
(Reversal of)/allowance for impairment loss on financial assets		(1,478)	–	(1,478)	340
Pre-operations and furniture and equipment expenses		705,631	–	705,631	–
Audit fee		17,500	–	17,500	17,500
Bank charges		1,287	–	1,287	1,139
Communication		9,901	–	9,901	5,897
Depreciation of property, plant and equipment	7	909,107	279,411	1,188,518	910,144
GST expenses		243,784	–	243,784	128,757
Minor assets		42,288	82,952	125,240	49,708
Insurance		19,033	–	19,033	10,028
Interest expense on lease liabilities	11	24,483	–	24,483	30,513
Licenses & subscriptions		22,321	–	22,321	19,132
Membership fee		1,635	–	1,635	2,577
Miscellaneous expenses		1,107	–	1,107	356
Motor vehicles expenses		17,968	–	17,968	13,240
Professional and legal fees		5,210	–	5,210	4,390
Postage		700	–	700	709
Printing and stationeries		24,898	–	24,898	12,994
Property, plant and equipment written off		2,020	6,810	8,830	1,845
Stamp duties		13,819	–	13,819	–
Staff costs	6	2,614,552	4,613	2,619,165	1,686,756
Refund of CST grant		–	39,798	39,798	–
		4,675,766	413,584	5,089,350	2,896,025
Total expenditure		13,507,545	560,071	14,067,616	8,742,303
Surplus/(deficit) and total comprehensive income/(loss) for the financial year		2,940,998	(199,473)	2,741,525	2,411,988

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 2022

	Note	2022 \$	2021 \$
Non-current asset			
Property, plant and equipment	7	5,473,989	1,565,709
Current assets			
Bank and cash balances	8	6,458,230	5,650,303
Fixed deposits	9	22,025,000	22,000,000
Trade and other receivables	10	2,685,624	809,696
Total current assets		31,168,854	28,459,999
Total assets		36,642,843	30,025,708
Non-current liabilities			
Lease liabilities	11	1,844,615	26,637
Current liabilities			
Deferred grant		687,218	75,557
Trade and other payables	12	2,232,297	1,183,479
Contract liabilities - residents' accounts		310,902	292,938
Lease liabilities	11	940,383	561,194
Total current liabilities		4,170,800	2,113,168
Total liabilities		6,015,415	2,139,805
Net assets		30,627,428	27,885,903
Unrestricted funds			
General Fund		19,520,999	16,580,001
Designated funds			
Capacity Expansion Fund	13	7,000,000	7,000,000
Capability Building Fund	14	1,860,000	1,860,000
Restricted funds			
Community Silver Trust Fund	15	2,085,499	2,284,972
Designated Donation Fund	16	160,930	160,930
Total funds		30,627,428	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 CHANGES IN FUNDS
For the financial year ended 31 March 2022

	← Unrestricted funds →			← Restricted funds →		Total funds \$
	General Fund \$	Capacity Expansion Fund \$	Capability Building Fund \$	Community Silver Trust Fund \$	Designated Donation Fund \$	
Balance at 1.4.2020	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
Surplus/(deficit) and total comprehensive income/(loss) for the financial year	2,940,998	–	–	(199,473)	–	2,741,525
Balance at 31.3.2022	19,520,999	7,000,000	1,860,000	2,085,499	160,930	30,627,428

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 2022

	2022 \$	2021 \$
Cash flows from operating activities		
Surplus for the financial year	2,741,525	2,411,988
Adjustments for:		
(Reversal of)/allowance for impairment loss on financial assets	(1,478)	340
Depreciation of property, plant and equipment	1,188,518	910,144
Interest income	(84,477)	(229,282)
Interest expense on lease liabilities	24,483	30,513
Property, plant and equipment written off	8,830	1,845
Gain on disposal of property, plant and equipment	(4,115)	–
Operating cash flows before movements in working capital	3,873,286	3,125,548
Trade and other receivables	(1,903,048)	247,244
Trade and other payables	1,048,818	(218,530)
Deferred grant	611,661	(92,437)
Contract liabilities - residents' accounts	17,964	(67,956)
Net cash from operating activities	3,648,681	2,993,869
Cash flows from investing activities		
Interest received	113,075	341,279
Purchases of property, plant and equipment (Note 7)	(2,271,476)	(323,298)
Proceeds from disposal of property, plant and equipment	5,271	–
Net cash (used in)/from investing activities	(2,153,130)	17,981
Cash flows from financing activities		
Repayment of lease liabilities	(638,141)	(555,861)
Interest paid	(24,483)	(30,513)
Pledged fixed deposits	(25,000)	–
Net cash used in financing activities	(687,624)	(586,374)
Net increase in cash and cash equivalents	807,927	2,425,476
Cash and cash equivalents at beginning of financial year	27,650,303	25,224,827
Cash and cash equivalents at end of financial year	28,458,230	27,650,303
Cash and cash equivalents comprise:		
Bank and cash balances (Note 8)	6,458,230	5,650,303
Fixed deposits (Note 9)	22,000,000	22,000,000
	28,458,230	27,650,303

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 2022

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 1966 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 1966, Charities Act 1994 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 2022 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 whose value is more than \$1,000, 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. Where the grant relates to low-value assets (asset below \$1,000), the grant is recognised as income when received.

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	10 (2021: 5 years)
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, and excludes pledged deposits.

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 \$399,515 (2021: \$160,235) 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 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 2022, there are five (2021: 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 8).

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 2022 is \$2,777,969 (2021: \$571,296) (Note 7).

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 2022 and the annual depreciation charge for the financial year ended 31 March 2022 are disclosed in Note 7.

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 11 and 7 respectively.

4. Donations

The donations received during the financial year are as follows:

	2022 \$	2021 \$
Donations - Tax exempt	465,141	451,896
Donations - Non-tax exempt	195,555	301,955
	<u>660,696</u>	<u>753,851</u>
Donations are received as follows:		
Voluntary income	<u>660,696</u>	<u>753,851</u>

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

5. Other government grants

	2022 \$	2021 \$
Agency for Integrated Care fundings	896,833	798,625
Amortised grant income	116,157	17,854
MOH capital grant subsidy for low-valued assets	265,904	-
MOH pre-operations and Covid-19-related funding	2,734,272	-
Rental waiver	119,856	159,808
NCSS grant	1,288	-
	<u>4,134,310</u>	<u>976,287</u>

6. Staff costs

	2022 \$	2021 \$
Accommodation expenses	275,089	315,687
Salaries and bonuses	6,210,275	3,942,840
CPF contributions	465,362	296,825
Foreign worker levy	1,070,694	498,412
Medical expenses	31,395	61,512
Staff training	29,904	34,850
Staff welfare	302,144	194,278
Gratuities	87	150,430
	<u>8,384,950</u>	<u>5,494,834</u>

The staff costs were allocated as follows:

Cost of charitable activities	5,765,785	3,808,078
Governance and other administrative costs	2,619,165	1,686,756
	<u>8,384,950</u>	<u>5,494,834</u>

6. Staff costs (cont'd)

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	
	2022	2021
Between \$200,001 to \$300,000	1	1
Between \$100,000 to \$200,000	2	2

7. Property, plant and equipment

	Furniture and fittings \$	Equipment \$	Motor vehicles \$	Building renovation \$	Work in progress \$	Leasehold buildings \$	Total \$
2022							
Cost							
At 1.4.2021	1,008,878	1,398,614	224,530	837,967	180,239	1,586,742	5,236,970
Reclassifications	–	169,289	–	10,950	(180,239)	–	–
Additions	584,035	912,125	179,010	596,306	–	2,835,308	5,106,784
Disposals	–	(16,052)	(82,347)	–	–	(1,332,922)	(1,431,321)
Written off	(60,144)	(195,489)	–	(37,750)	–	–	(293,383)
Balance at 31.3.2022	1,532,769	2,268,487	321,193	1,407,473	–	3,089,128	8,619,050
Accumulated depreciation							
At 1.4.2021	786,072	1,089,838	224,530	555,375	–	1,015,446	3,671,261
Depreciation charge	101,629	326,451	13,425	118,378	–	628,635	1,188,518
Disposals	–	(14,896)	(82,347)	–	–	(1,332,922)	(1,430,165)
Written off	(56,456)	(194,958)	–	(33,139)	–	–	(284,553)
Balance at 31.3.2022	831,245	1,206,435	155,608	640,614	–	311,159	3,145,061
Net carrying value							
At 31.3.2022	701,524	1,062,052	165,585	766,859	–	2,777,969	5,473,989

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

	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

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

Included in net carrying value are right-of-use assets of \$2,777,969 (2021: \$571,296).

Included in the additions for the financial year were right-of-use assets acquired under lease arrangements amounted to \$2,835,308 (2021: \$253,820). Cash paid for remaining additions for the financial year totalled \$2,271,476 (2021: \$323,298).

Change in estimate

During the financial year, the Management Committee performed a reassessment of the Home's motor vehicles and revised its estimation of period to depreciate from 5 years to 10 years. This revision in estimate has been applied on a prospective basis from 1 April 2021. The effect of the revision on the depreciation charge in current year and future periods are as follows:

	2022 \$	2023 \$	2024 \$	Subsequent periods \$
Decrease in depreciation expense	(13,425)	(17,901)	(17,901)	(129,783)

8. Bank and cash balances

	2022 \$	2021 \$
Cash on hand	5,500	4,500
Cash in bank	6,452,730	5,645,803
	6,458,230	5,650,303

Cash on hand and in bank includes an amount of \$310,902 (2021: \$292,938) 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 \$399,515 (2021: \$160,235) 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).

9. 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 0.20% to 0.75% (2021: 0.25% to 2.00%) per annum at the balance sheet date.

Fixed deposits amounting to \$25,000 (2021: \$Nil) are pledged in relation to corporate credit card obtained by the Home.

9. Fixed deposits (cont'd)

For the purpose of presentation in the statement of cash flows, cash and cash equivalents comprise the following:

	2022 \$	2021 \$
Fixed deposits	22,025,000	22,000,000
Less: fixed deposits pledged	(25,000)	–
	<hr/>	<hr/>
Cash and cash equivalents per statement of cash flows	22,000,000	22,000,000
	<hr/>	<hr/>

10. Trade and other receivables

	2022 \$	2021 \$
Trade receivables	526,613	406,293
Less: Allowance for expected credit loss (Note 19(b))	(9,721)	(11,199)
	<hr/>	<hr/>
	516,892	395,094
Deposits	335,926	200,426
Interest receivables	35,751	64,349
Prepayments	51,683	21,166
Other receivables	1,693,503	92,327
GST subvention receivables	51,869	36,334
	<hr/>	<hr/>
	2,685,624	809,696
	<hr/>	<hr/>

11. Lease liabilities

	2022 \$	2021 \$
Current	940,383	561,194
Non-current	1,844,615	26,637
	<hr/>	<hr/>
	2,784,998	587,831
	<hr/>	<hr/>

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 makes monthly lease payments for a 2 to 3 years leasehold home premises. The right-of-use of the home premises are classified as right-of-use assets.

11. Lease liabilities (cont'd)

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

Carrying amount of right-of-use assets

	2022	2021
	\$	\$
<u>Classified within property, plant and equipment (Note 7)</u>		
Leasehold buildings	2,777,969	571,296

Amounts recognised in income or expenditure

	2022	2021
	\$	\$
<u>Depreciation charge for the financial year (Note 7)</u>		
Leasehold buildings	628,635	558,444
<u>Lease expense not included in the measurement of lease liabilities</u>		
Short-term lease	306,405	–
Interest expense on lease liabilities	24,483	30,513

Total cash flows for leases amounted to \$969,029 (2021: \$586,374).

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

	Lease liabilities	
	2022	2021
	\$	\$
Balance at 1 April	587,831	889,872
Additions (Note 7)	2,835,308	253,820
Changes from financing cash flows:		
- Repayments	(638,141)	(555,861)
- Interest paid	(24,483)	(30,513)
	(662,624)	(586,374)
Non-cash changes:		
- Interest expense	24,483	30,513
Balance at 31 March	2,784,998	587,831

12. Trade and other payables

	2022 \$	2021 \$
Trade payables	410,356	142,833
Accruals	1,158,249	526,352
Other payables	214,159	269,024
GST payables	33,102	31,141
Provision for unutilised annual leave	295,314	158,884
Residents' deposits	121,117	55,245
	<u>2,232,297</u>	<u>1,183,479</u>

13. 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.

14. 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.

15. Community Silver Trust Fund

	2022 \$	2021 \$
At 1 April	2,284,972	2,627,224
Grant received during the financial year	359,198	–
Other income	1,400	–
Disbursement during the financial year	(560,071)	(342,252)
Deficit during the financial year	(199,473)	(342,252)
At 31 March	<u>2,085,499</u>	<u>2,284,972</u>

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 ILTC sector, which will be provided by the CST.

The CST is managed by the 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.

16. Designated Donation Fund

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

17. Remuneration of key management personnel

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

	2022 \$	2021 \$
Salaries and related costs	416,909	339,642
CPF contributions	38,395	30,001
	<u>455,304</u>	<u>369,643</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.

18. Capital commitments

Capital commitments not provided for in the financial statements:

	2022 \$	2021 \$
Capital commitments in respect of property, plant and equipment, approved by Management Committee and contracted for	104,999	746,219

The above-mentioned capital expenditure was fully subsidised by MOH.

19. Financial instruments

a) Categories of financial instruments

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

	2022 \$	2021 \$
<i>Financial assets</i>		
Financial assets at amortised cost	<u>31,117,171</u>	<u>28,438,833</u>
<i>Financial liabilities</i>		
Financial liabilities at amortised cost	<u>4,688,879</u>	<u>1,581,285</u>

19. Financial instruments (cont'd)**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.

Interest rate risk

The Home's exposure to the risk of changes in interest rates arises mainly from the bank balances (Note 8) and fixed deposits (Note 9) placed with reputable financial institutions. For interest income from the fixed deposits, the Home manages 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 \$
2022			
Trade and other payables	1,903,881	–	1,903,881
Lease liabilities	1,060,674	1,939,896	3,000,570
	2,964,555	1,939,896	4,904,451
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

19. Financial instruments (cont'd)

b) Financial risk management (cont'd)

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.

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.

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

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 \$9,721 (2021: \$11,199) was recognised by the Home as at 31 March 2022 and 31 March 2021 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:

	2022 \$	2021 \$
At 1 April	11,199	10,859
Loss allowance recognised in income or expenditure during the financial year on:		
Lifetime ECL - simplified approach	(1,478)	340
At 31 March (Note 10)	<u>9,721</u>	<u>11,199</u>

Credit risk exposure in relation to bank and cash balances, fixed deposits and other receivables as at 31 March 2022 and 31 March 2021 are insignificant, and accordingly no credit loss allowance is recognised as at 31 March 2022 and 31 March 2021.

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.

20. Reserve position and policy

The Home's reserve position as at 31 March 2022 is as follows:

	2022	2021	Increase/ (decrease)
	\$	\$	%
A Unrestricted funds			
General Fund	19,520,999	16,580,001	17.74
Unrestricted designated funds			
Capacity Expansion Fund	7,000,000	7,000,000	–
Capability Building Fund	1,860,000	1,860,000	–
Total unrestricted funds	28,380,999	25,440,001	11.56
B Restricted funds			
Community Silver Trust Fund	2,085,499	2,284,972	(8.73)
Designated Donation Fund	160,930	160,930	–
	2,246,429	2,445,902	(8.16)
C Endowment funds	N/A	N/A	N/A
D Total funds	30,627,428	27,885,903	9.83
E Total annual operating expenditure	14,067,616	8,742,303	60.91
F Ratio of funds to annual operating expenditure (A/E)	2.02	2.91	(30.58)

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 amounts 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.

21. Authorisation of financial statements

The financial statements of the Home for the financial year ended 31 March 2022 were authorised for issue in accordance with a resolution of the Management Committee meeting dated 24 August 2022.