



Annual Report 2013



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**ST. ANDREW'S
MISSION HOSPITAL**

INTRODUCTION

The St. Andrew's Medical Mission was founded in 1913 by Dr. Charlotte Ferguson-Davie. In 1934, St. Andrew's Mission Hospital was incorporated by an Act of Parliament under the St. Andrew's Mission Hospital Ordinance. Presently, St. Andrew's Mission Hospital is a voluntary welfare organisation and an approved Institution of Public Character.

St. Andrew's Mission Hospital provides health and social care, training and educational services through: St. Andrew's Autism Centre, St. Andrew's Community Hospital, St. Andrew's Lifestreams, St. Andrew's Mission Hospital Clinics and St. Andrew's Nursing Home.

Our Vision

To be a light in a dark place, that ignorance would be replaced by knowledge and understanding; physical distress by comfort and healing.

Our Mission

St. Andrew's Autism Centre

Its vision is to be a light in a dark place, enabling people with autism to lead dignified and meaningful lives. Its mission is to provide quality education, training, care and support, characterised by Christian love and compassion, to people with autism and their families.

St. Andrew's Community Hospital

To provide medical services characterised by Christian love and compassion to all in need, regardless of race, religion or socio-economic status.

St. Andrew's Lifestream

Through God's grace and truth, we facilitate healing, restoration and holistic health in people's lives so that people can realise wholeness through a multi-level network of caregivers in the church and community.

St. Andrew's Nursing Home

To be a safe place that guides and lights up the life journey of each patient with love, healing and hope.



PRESIDENT'S ADDRESS

2013 was a joyously fruitful year of celebrations and thanksgiving as St. Andrew's Mission Hospital (SAMH) marked a tremendous milestone of a hundred years of service to the nation. We have come a very long way since our founder, Dr. Charlotte Ferguson-Davie, wife of the first Bishop of Singapore, started a small dispensary in Bencoolen Street to care for destitute women and children in Singapore.

Since 1913, SAMH's services have continued to grow, propelled by Christ's love and faith in God's provision. With support from many well-wishers, SAMH ventured into areas where many are underserved. During the past 20 years, we embarked on new services in eldercare (St. Andrew's Community Hospital), autism care (St. Andrew's Autism Centre), and psychological care (St. Andrew's Lifestreams). With these services, we evolved beyond medical care, but still stayed true to our mission of providing care and compassion for the vulnerable and the disadvantaged. In 2013, with the Lord's guidance and a heart of servitude, we ventured into a new, but crucial area: psychiatric long-term care through St. Andrew's Nursing Home (SANH).

Trusting God, Bearing Fruit

We began our year of centenary celebrations with a staff thanksgiving service at St. Andrew's Cathedral in January, and commemorated SAMH's hundred years of service with a tree-planting ceremony in April at St. Andrew's Autism Centre (SAAC), a historical site that once housed St. Andrew's Orthopaedic Hospital for children from the 1930s to the 1980s. A young tree was planted to establish a lasting symbol of our centenary theme: "Trusting God, Bearing Fruit".

On 18 October 2013, exactly 100 years to the day that Dr. Ferguson-Davie had opened the medical dispensary, we dedicated SACH and SANH, and held a commemorative service at SANH, which was attended by the Minister for Health, Mr. Gan Kim Yong. SANH continues SAMH's unwavering legacy of caring for those in need, providing person-centred, recovery-oriented care for aged patients with long-term psychiatric and medical conditions.

In order to commemorate the centenary, three plaques were unveiled – one at SAAC, SACH, and one at SANH.

We rounded up the year's celebrations with a Centenary Gala Dinner, jointly organised with the Singapore Anglican Community Services (SACS) on 19 December. Both SAMH and SACS are the community service arms of the Anglican Church of Singapore, and the dinner was held to celebrate 100 years of Anglican community services in Singapore.



The dedication and commemoration ceremony at St. Andrew's Nursing Home on 18 October 2013 had been a success. Following the ceremony, guests adjourned to the rooftop reception.



A symbolic tree-planting event by management, staff and clients to mark the 100th anniversary of SAMH, held at St. Andrew's Autism Centre at Elliot Road on 20 April. The site had played a significant role in SAMH's history, as it housed St. Andrew's Orthopaedic Hospital for children from the 1930s to 1980s, and St. Andrew's Community Hospital (SACH) when it first started in 1992, up until 2005. SACH is now located at a bigger, purpose-built facility in Simei.

The dinner, which was graced by Prime Minister Lee Hsien Loong as the Guest of Honour, and attended by about a thousand people, raised nearly \$1m in donations, which would go towards supporting the services of both SAMH and SACS. We are grateful for the Mrs. Lee Choon Guan Trust Fund for generously underwriting the costs for the dinner. We were greatly heartened by the warm and joyful atmosphere at the dinner, which reflected the 'togetherness of service' by our donors, supporters, partners, board members, management committee members, and staff. It was certainly a night to remember.

The conclusion of SAMH's final centenary celebration on 19 December signifies the start of a new era. As we move into our second century of service, we have faith in the Lord's wisdom and provision, and believe that God, who has led us so far, will carry us into the future to continue being His channel of care and blessing in our society.

In Appreciation Of Our Partners & Supporters

We extend our deepest gratitude to all of you: individuals, corporations, business associations, philanthropic groups and foundations, and parishes, for sharing in our mission of care. Thank you for your steadfast support. You have blessed us with your advice, prayers and financial assistance.

We would also like to extend our sincere appreciation to the various Government ministries and agencies for their guidance, advice, grants and additional funds which help in the development of our respective services.

The Board and the respective Management Committees would like to thank all the staff of SAMH, SAAC, SACH, SAL and SANH for your hard work and dedication, constantly putting in your best effort to tend to the heartfelt needs of the communities whom we serve. We would also like to commend our volunteers for your friendship and the difference you make to our respective services.

The work of St. Andrew's Mission Hospital is made possible only by the many supporters and staff who share our mission. We thank God for your participation in our work, and His guidance and provision to all the projects which we are involved in. May God bless all of you always.

+ Rennis Singapore
President
St. Andrew's Mission Hospital



Therapists assist patients in their activities of daily living, so as to enable them to reach their optimal functional status when they're discharged from St. Andrew's Community Hospital.



St. Andrew's Adult Autism Services' Day Activity Centre participated in the Special Olympics 2013 for the first time. The three adult clients won a total of five medals.



St. Andrew's Autism School Olympics 2013 for the first time. The three adult clients won a total of five medals.

SAMH SERVICE REVIEW

2013 marks SAMH's 100th year of service, and it has been a fruitful year of unprecedented growth and development for St. Andrew's Mission Hospital's (SAMH) respective services, with many initiatives strengthened and launched to serve the needs of Singaporeans.

Most notably, SAMH marked this centenary year by launching its newest service (supported by the Singapore Anglican Community Services), St. Andrew's Nursing Home, a psychiatric nursing home providing long-term care for mentally-ill patients and the elderly. It started operations in late November.

On behalf of the Management, I am pleased to provide an update on SAMH and its four community services: St. Andrew's Autism Centre (SAAC), St. Andrew's Community Hospital (SACH), St. Andrew's Lifestreams (SAL), and St. Andrew's Nursing Home (SANH).

ST. ANDREW'S AUTISM CENTRE (SAAC)

Following a two-year process to identify, develop and confirm SAAC's core values, 2013 was the year in which the Centre focused on communicating and cascading its values to all staff. Accompanying this process was the endorsement of SAAC's revised Vision and Mission statement by its Management Committee.

SAAC's renewed vision is: To be a light in a dark place, enabling people with autism to lead dignified and meaningful lives. Its mission is: To provide quality education, training, care and support, characterised by Christian love and compassion, to people with autism and their families.

The year was eventful for the Centre particularly in its efforts in autism and special needs advocacy, in deepening its relationship with partners and supporters, and its support of SAMH's Centenary Celebrations.

Enrolment

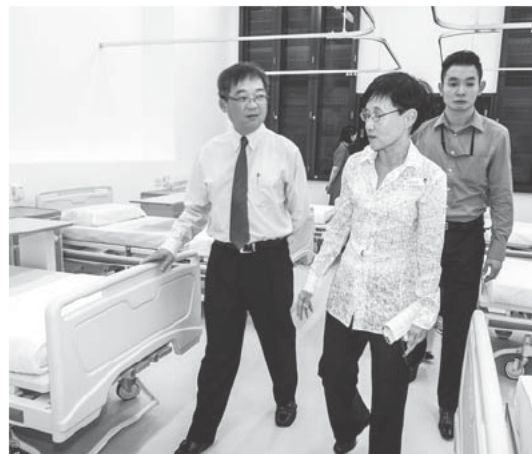
The total enrolment at the Centre in 2013 was 194 (151 students; 43 clients), an increase of about 14% from the previous year. SAAC's staff strength grew by 9.3% that year, reaching a total of 118 staff by the end of the year. Altogether, six new teaching staff and four new coaches were added to its two respective services: St. Andrew's Autism School (SAAS) and the Day Activity Centre (DAC) which is run by St. Andrew's Adult Autism Services, to support the steady growth of students and adult clients.



participated in the Special time. The seven student medals altogether.



St. Andrew's Lifestreams is an educational, training and resource centre for those in the care and counselling ministry, focusing on the facilitation of healing, restoration and holistic health in people's lives.



St. Andrew's Nursing Home commenced operations on 25 November 2013, caring for aged patients with long-term psychiatric and medical conditions.

Events & Milestones

Significant events and milestones in 2013 included: World Autism Awareness Week (WAAW) 2013 campaign where SAAC was the organising committee co-chair; ABBA Autism Awareness Charity Run, an inaugural fund-raising and family event; SAMH Centenary Tree Planting and Fun Walk at Elliot Road; NCSS SSTI Showcase and Launch; SAAC Cascading Core Values Workshops; SAAC 8th Anniversary and Thanksgiving; The Purple Parade, an inaugural special needs campaign with SAAC as a key participant; OCBC Christmas Charity Fair to showcase products by DAC's adult clients, as well as the CCA Christmas Fair, with increased support from more sponsors.

St. Andrew's Autism School (SAAS)

In 2013, teaching and learning structures, and processes were further refined to enable its students with moderate to severe autism to achieve meaningful learning goals. The school also underwent an external review to validate its practices with reference to the MOE-NCSS Quality Assurance Framework for Special Education Schools. Significant achievements and milestones included the first ever participation in the Special Olympics Singapore National Games 2013, which saw seven students winning five medals, as well as the MOE-SAAS Overseas Study Trip on the support of students with severe autism.

St. Andrew's Adult Autism Services — Day Activity Centre (DAC)

We welcomed Mr Raymond Marcel Semaun, who joined the St. Andrew's Adult Autism Services as its Head of Service. The Adult Autism Services further strengthened its staff capacity building with four DAC staff members being certified as Associate Nonviolent Crisis Intervention instructors.

In October, we marked the official launch of SAAC cafeteria with the President of SAMH and SACS, The Right Reverend Rennis Ponniah, as Guest-of-Honour. The cafeteria is operated by DAC's adult clients in the Food & Beverage and Retail track of the Vocational Skills Training programme.

Key highlights for the DAC included:

- The cultivation and provision of small plants as souvenirs for SAMH's Centenary Tree Planting and Fun Walk event by clients in the Horticulture Vocational Skills Training programme.
- The first ever participation in the Special Olympics Singapore National Games 2013, with three adult clients winning five medals.
- The placement of one adult client in a supported-employment pilot project at a fast food restaurant.
- Opportunities to promote products by DAC's adult clients at the inaugural Netherlands Charity Association Fair and The Purple Parade.

Parents' Support Group (PSG)

At the PSG, bold initiatives to lead and encourage parents and families to bond with their child or family member with autism in 2013 included equipping and supporting 33 students/clients and their family members to travel to Phuket, Thailand via air travel. In addition, SAAC organised the PSG Siblings Camp for the third year running, attended by 20 children between eight to 14 years old, with a sibling diagnosed with autism. SAAC also organised the inaugural Siblings Connect, attended by 16 youths and young adults with siblings with autism, providing them with strategies to communicate more effectively with their siblings. A family trip for 52 students and adult clients from the lower income group, as well as a year-end family gathering for all PSG members was also organised during the year.

ST. ANDREW'S COMMUNITY HOSPITAL (SACH)

In 2013, SACH continued to expand its range of services (such as the new Dementia Ward, new Sub-acute Ward and expanded Home Care Programme) in response to the needs of the ageing community. SACH also planned for the development of new services through The Integrated Building, which is scheduled to be ready at the end of 2014.

Workload Statistics

SACH's inpatient rehabilitation and sub-acute care are currently being provided through 172 beds across 6 wards. The average bed occupancy for operational beds was 92% (an increase of 11% compared to 2012 – Fig. 1), and there were 1,554 admissions (an increase of 15% compared to 2012 – Fig. 2). Day Rehabilitation Centre attendances increased to 13,551 (an increase of 28% compared to 2012 – Fig. 3), and Outpatient Clinic attendances numbered 4,309 (an increase of 47% compared to 2012 – Fig. 4). There were also 4,102 Home Care visits (an increase of 136% compared to 2012 – Fig. 5).

ST. ANDREW'S COMMUNITY HOSPITAL (WORKLOAD STATISTICS)

Fig 1. Bed Occupancy Rate

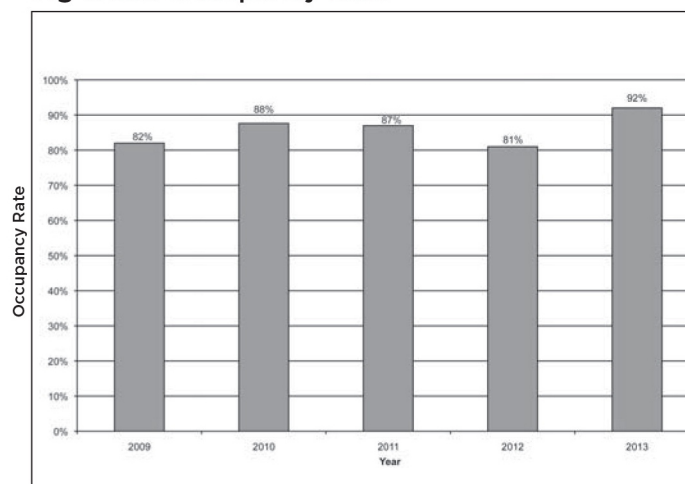


Fig 2. Inpatient Admissions

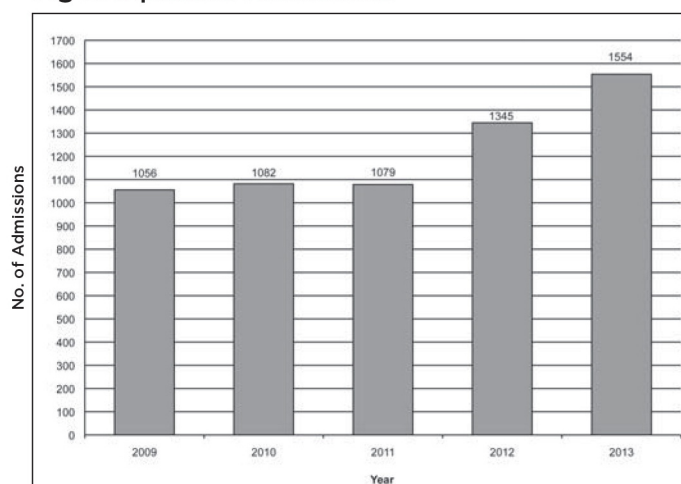


Fig 3. Day Rehabilitation Centre Attendances

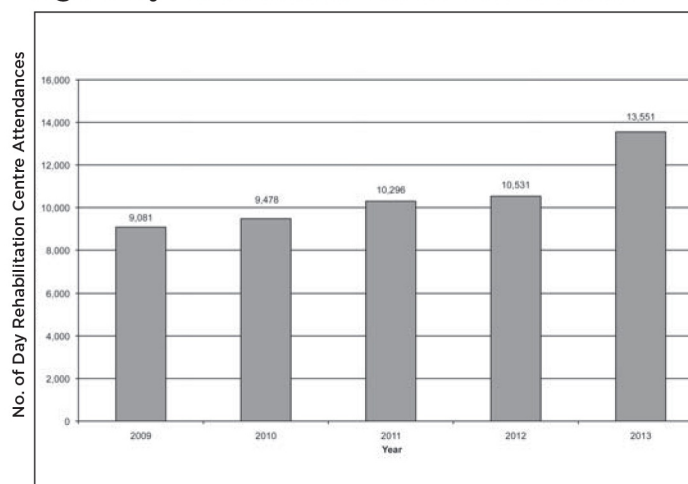


Fig 4. Outpatient Clinic Attendances

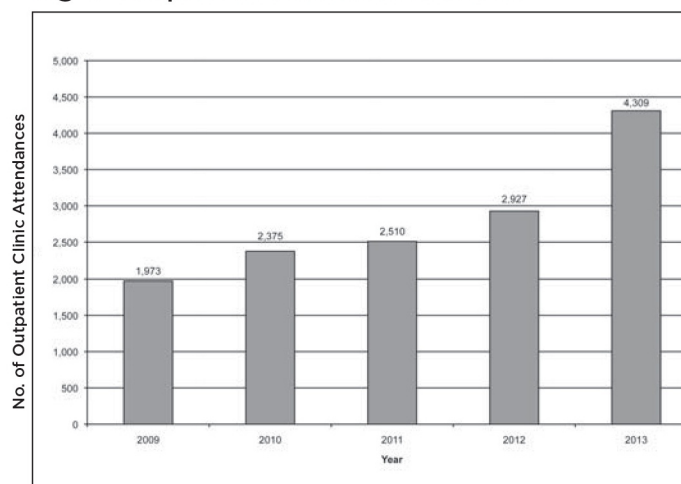
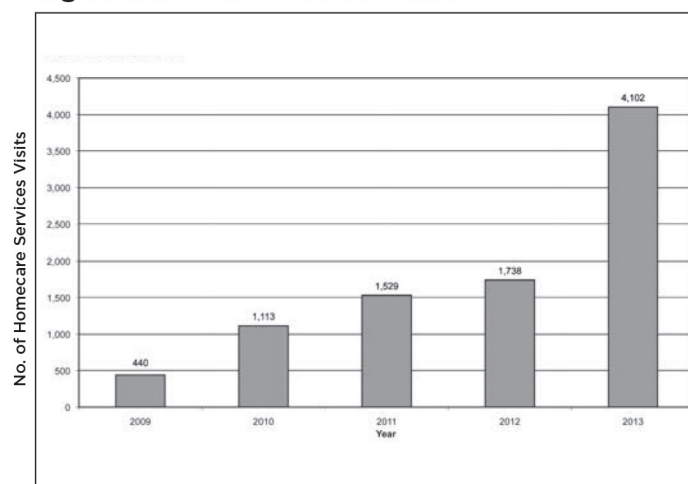


Fig 5. Home Care Services Visits



The Integrated Building – Optimising Rehabilitation and Independent Living

SACH and Changi General Hospital (CGH), as members of the Eastern Health Alliance, have been working together to prepare The Integrated Building (IB), the first-of-its-kind healthcare facility in Singapore focused on optimising rehabilitation and independent living for patients recovering from injury, illness, or surgery. SACH will be operating 3 wards (96 beds) out of 9 wards, as well as relocate the SACH Day Rehabilitation Centre, Home Care and Medical Social Work Departments to the IB.

Dementia Ward

The Dementia Ward is a 22-bed ward at Level 4 which commenced operations in October 2013. It was intentionally designed to provide a calming, home-like, dementia-appropriate environment for the rehabilitation of persons with stroke or fractures, but with concurrent moderate to severe dementia. The project was funded by the NR Mistri Fund, with support from the Community Silver Trust and MOH.

The care model is anchored in the concept of person-centred care supported by a dementia-friendly physical and social environment. Rehabilitation (physiotherapy, occupational therapy and speech therapy) and social programmes are specially designed to provide meaningful activities to engage the person so that rehabilitation is optimised.

Sub-acute Ward

SACH has tied up with CGH's Geriatric Medicine Department to run a 16-bed Sub-acute Ward at Level 6. This will expand to 32 beds in 2014. CGH geriatric patients who are past their acute phase of illness, but still require continued medical care, are transferred to this Sub-acute Ward. These Sub-acute care patients are managed by a multidisciplinary team of SACH nurses, therapists and medical social workers, with medical care provided by doctors from CGH Geriatrics Department. There is full specialist referral support from CGH available to these patients. The cost of expensive scans and treatments are subsidised by SACH to keep the cost affordable to patients.

This collaborative service has helped to increase the scope of expertise at SACH beyond the current strength in rehabilitation, as well as strengthen the sub-acute care capabilities of SACH to cater to increasing numbers of patients who require a sub-acute inpatient stay at the community hospital. This also benefits CGH in that more of their bed capacity can be channelled towards acute care patients.

Adult Home Care Services

The SACH Home Care Service (HCS) is a nurse-led, case-managed clinical care programme that coordinates and provides home nursing, home medical and home therapy care. The programme operates from out of 3 locations - Simei, Kampong Arang (Tanjong Rhu area) and Kampong Glam (North Bridge Road area) – and covers major portions of the eastern part of Singapore.

In 2013, the programme was expanded to include home therapy and home speech therapy, and to increase home medical capabilities through the collaboration with Family Medicine Clinics and with CGH's Transitional Care Programme (post-discharge support for patients at-risk for readmission). The demand for the programme is growing as there is a concerted effort nationwide to better support the elderly in the community, especially those who are home-bound because of illness or disability.

Paediatric Inpatient Rehabilitation Service

SACH was gazetted by the Ministry of Social and Family Development as a Place of Safety, as well as a Place of Temporary Care and Protection, for paediatric inpatients in 2013. SACH is continuing to develop the paediatric inpatient rehabilitation service at Level 10, with plans to increase the current capacity of 10 beds.

Hospital Information Technology (IT)

In October 2013, SACH implemented Computerised Physician Order Entry (CPOE) in the wards. This enables clinicians and nurses to place laboratory and radiology orders electronically through Computer-On-Wheels (COWs) using the Electronic Medical Records system.

This is a major step towards improving the speed and accuracy of clinical ordering of tests, and the access to results and reports. In November 2013, SACH also implemented inpatient Electronic Nurse Charting which enables nurses to electronically chart vital signs and the patients' intake and output of fluids.

Training and Education

SACH participated in the ILTC (Intermediate and Long-Term Care) Quality Festival 2013 organised by the Agency for Integrated Care. SACH had the privilege of chairing the Organizing Committee. For the festival, SACH submitted 3 poster presentations on hospital quality improvement. One poster - "Reducing Patient's Length of Stay in St. Andrew's Community Hospital" - was recognised with a bronze award.

On 22 and 23 November 2013, SACH co-hosted the Eastern Health Alliance's Annual Scientific Meeting with Changi General Hospital. The Geriatric Fractures & Osteoporosis symposium was held in SACH premises. In addition, the SACH Inpatient Therapy Services won first place for the Best Oral Paper (Research) Competition for their gait-trainer research project.

St. Andrew's Lifestreams (SAL)

TRAINING SERVICES : PROFESSIONAL & PASTORAL COURSES

Professional Courses

A total of 19 professional courses were conducted, of which 5 were new or revamped courses. As SAL is mindful of the needs of practitioners and caregivers in the community, the courses were organised to augment their knowledge and skills. Many of these professional courses are subsidised between 40% and 60% by the Voluntary Welfare Organisations (VWOs) - Charities Capability Fund (VCF), provided by the Ministry of Social and Family Development (MSF). SAL was glad to have 2 Associate Facilitators who assisted us in 2 of the training sessions.

S/N	SERVICES	DATES	Hours	No. of Pax
1	The Virtues Project	17, 24, 31 Jan & 7 Feb	12 hrs	11
2	Prepare / Enrich Accreditation Course	20 Feb	7 hrs	8
3	Clinical Supervision	25 Feb, 4, 11, 18, 25 Mar & 1 Apr	42 hrs	15
4	Advanced Skills for Clinical Practice - Assessment & Formulation	29 Apr, 6, 13, 20, 27 May & 3 Jun	42 hrs	11
5	The Taylor-Johnson Temperament Analysis (T-JTA) Accreditation Workshop	16 May	7 hrs	8
6	Advanced Skills for Clinical Practice - Attachment Based Interventions	1, 8, 15, 22, 29 Jul & 5 Aug	21 hrs	18
7	YCDI - Helping Children Cope with Bullying and other forms of anti-social behaviour	18 Jul (am)	3.5 hrs	22
8	YCDI - Helping Children Achieve their Potential at School	18 Jul (pm)	3 hrs	16
9	YCDI - Helping People Overcome Emotional Difficulty and To Be Happy (CBRE Approach)	19 Jul	6.5 hrs	14
10	Advanced Skills for Clinical Practice - Emotion Focused Interventions	26 Aug, 2, 9, 16, 23, 30 Sep	42 hrs	18
11	Advanced Skills for Clinical Practice - Working with Interpersonal Trauma	28 Oct, 4, 11, 18, 25 Nov & 2 Dec	42 hrs	15
12	Prepare / Enrich Accreditation Course	31 Oct	7 hrs	7
13	Intentional Counselling & Interviewing (TTSH)	10 - 13, 17 - 20 Sep	28 hrs	10
14	Intentional Counselling & Interviewing Mod 1 : (O'Joy)	24, 26 Sep & 1, 3 Oct	28 hrs	10
15	Intentional Counselling & Interviewing Mod 1	12, 14, 19 & 21 Nov	28 hrs	10
16	The Virtues Project Talk (COOS)	3 Mar	3 hrs	20
17	The Virtues Project Training (AK)	1 Apr & 27 May 2013	12 hrs	14
18	The Virtues Project Training (COR)	7 & 14 Sep 2013	12 hrs	7
19	"Virtues In Me" Children Camp (COR)	22 - 24 Nov 2013	25 hrs	21

COUNSELLING SERVICES

Counselling

In 2013, we provided professional and pastoral counselling to 20 individuals and couples who had emotional, stress, parenting and marital conflict issues. They were mainly referred by the churches, friends and service users. In all, we conducted 48 counselling sessions, amounting to 57 clinical hours in total.

Marriage Preparation Programme (MPP)

The workshop's primary objective is to help couples better understand and relate with each other, and in turn be able to meet each other's needs. A total of 2 couples had benefited from this workshop. Each workshop lasted 8 hours, covering various issues like personality styles, effective communication skills, conflict resolution, financial management, family planning and sexual needs.

You Can Do It

This programme deals with Social Emotional Learning. 3 Workshops were conducted with a total of 52 participants.

ST. ANDREW'S NURSING HOME (SANH)

St. Andrew's Nursing Home (SANH) was dedicated as a new service on 18 October 2013, with the Minister of Health, Mr. Gan Kim Yong as a special guest. SANH commenced operations in late November. To date, SANH is the largest and fourth institution providing psychiatric long term care in Singapore. Located at Buangkok Green Medical Park, the 7-storey, 300-bed purpose-built facility will care for aged patients with long-term psychiatric and medical conditions.

The philosophical approach to caring for SANH's patients stems from God's greatest commandment: 'Love the Lord your God with all your heart and with all your soul and with all your mind.' (Matthew 22:37). And: 'Love your neighbour as yourself.' (Matthew 22: 39). Accordingly, with an integrated programme of rehabilitation, psycho-therapy, spirituality and evidence-based care approaches, SANH intends to generate a holistic outcome for its patients.

Services

Set up by St. Andrew's Mission Hospital in collaboration with the Singapore Anglican Community Services, SANH provides skilled nursing and psychiatric care within a comprehensive recovery-oriented framework.

- Medical Care managing patients with triple diagnoses: psychiatric, general medical and intellectual disability
- Rehabilitative Care for patients who require occupational therapy, physiotherapy, and psycho-education.
- Pastoral Care Service to help patients find solace, strength, meaning and purpose towards the journey of recovery.
- Respite Care, a full-paying service for patients who suffer from chronic psychiatric conditions but do not need active medical treatment and whose caregivers need a period of respite from caring them at home.
- Skilled and individualised nursing care to support patients in activities of daily living.

Admission & Workload Statistics

On 25 Nov 2013, SANH opened its doors to admit a total of 120 patients, of which 27 are female, and the rest are male patients.

Based on our initial experiences with the first batch of admissions, there are some potential patients who may benefit from the integrated program of psychotherapy, rehabilitation, pastoral care and workplace learning. Our hope is for these patients to be rehabilitated and eventually re-integrated into the community with family support.

Volunteerism

As patients were mainly from IMH, SANH was introduced to the Yuan group of volunteers who actively volunteer their services and donations in kind to the IMH patients. This volunteer group has approximately 500 volunteers who provides free hair-cut bimonthly, festive goodies and organises parties and festive events for SANH's patients.

FUNDRAISING PARTNERS/SUPPORTERS

The work of SAMH and its respective services have always been blessed by generous fundraising partners and supporters, all of whom have helped us to improve and expand on our respective programmes and initiatives for the community. The Children's Charities Association (of which St. Andrew's Mission Hospital is a member), organises a host of fundraising activities annually; with the combined takings shared among its members.

St. Andrew's Autism Centre (SAAC)

The donation from the Lee Foundation in 2013, to provide fees and transport bursaries for needy students of St. Andrew's Autism School and the adult clients of St. Andrew's Adult Autism Services' Day Activity Centre, will help to defray expenses in 2014 and enable these students and adult clients to continue to access services.

St. Andrew's Community Hospital (SACH)

Regular donations from individual supporters and parishes, supplemented by assistance from generous partners like ACI Singapore – The Financial Markets Association, Far East Organization, Singapore Island Country Club May Day Charity Golf Tournament, NR Mistri Trust Fund, Grace Shua and Jacob Ballas Trust, Chan Family Foundation etc., helped defray the cost of providing subsidised services to patients of SACH.

St. Andrew's Nursing Home (SANH)

A pledge to support SANH's operating expenditure for the next 5 years and another \$210,000 to fund and equip the facility for 2013 was made by a generous donor.

FUNDRAISING ACTIVITIES

This year, SAMH and SACS jointly held the SACS-SAMH Flag Day 2013 on 7 September. SAMH and its community service, St. Andrew's Autism Centre, also participated in the CCA's Annual Christmas Fair on 7 December 2013 at Ngee Ann City, selling various baked goods and delicacies from top hotels and cafes respectively.

SAMH IN 2014

We are grateful to the Lord for His provision and resources and guidance in all of the programmes, activities, and initiatives of all of SAMH's community services in 2013, and are thankful for His unwavering faithfulness for the past 100 years.

As we enter a new century of service, we continue to serve where the needs are greatest, looking to Him for strength, wisdom, and grace as we, in His name, continue to strive to be a light in the darkness, and to provide comfort and healing to all who come through our doors.

Dr. Arthur Chern
Group Chief Executive Officer
St. Andrew's Mission Hospital

SAMH BOARD OF MANAGEMENT 2013

Founder:

The late Dr. Charlotte E. Ferguson-Davie
O.B.E., M.D.

President:

The Right Rev. Rennis Ponniah
B.Soc.Sc (Hons.), M.Div.

Vice-President:

Mr. Andrew Goh Kia Teck
B.Econ.

Honourary Treasurer:

Mr. Tan Kian Woo
B.Acc. (Hons.), Chartered Accountant (S'pore)

Nominated Members:

U.S.P.G.

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The Rev. Canon Dr. Louis Tay
B.D.S. (S'pore), Dip.Th. (DTC), B.D.Hons. (Ldn)

S.W.M.D.A.

The Rev. Mok Wai Mung

The Rev. Foo Chee Meng
B.Min., M.H.S. (Gerontology), M. Counselling

St. Andrew's Cathedral Parochial Church Council

Mr. Robin Tan
B.Sc. (USA), M.B.A. (USA)

Mr. Low Chung Guan
M.B.A. (Waseda & NTU), PGDip. (Org Learning), B.Sc.Eng. (Aeronautical)

Presbyterian Church

Elder Lee Chong Kai
B.A. (Hons.), FIPRS

Methodist Church

Dr. Gong Ing San
M.B.B.S., F.R.C.S., F.A.M.S.

Professional Representatives:

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Prof. Tay Boon Keng
M.B.B.S. (S'pore), F.R.C.S. (Orth), F.A.C.S.

Elected Members:

Mr. Tan Soo Kiang
LL.B. (Hons.)

Mr. Chan Wing Hong
B.Sc. (Econ)

Mr. Hamish Christie
Chartered Accountant (S'pore), F.C.A. (England and Wales)

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B.Sc. (Econ), M.Sc. (Management)

Miss Arasi Santhana
LCCI Secretarial Dip. Cert.: HR, Finance & Office Mgmt

Mr. Dennis Ang
P.P.A., M.B.A., B.Eng. (Mechanical)

Secretary:

Dr. Arthur Chern
M.B.B.S. (S'pore), B.Th. (Hons.) (Greenwich), M.P.H. (Yale), M.P.A. (Harvard), F.A.M.S.

Auditors:

KPMG LLP

SAMH MANAGEMENT COMMITTEES

ST. ANDREW'S AUTISM CENTRE

Chairman:

Mr. Tan Soo Kiang
LL.B. (Hons.)

Members:

Mr. Dennis Ang
P.P.A., M.B.A., B. Eng (Mechanical)

Mr. Chan Wing Hong
B.Sc. (Econ)

Ms. Anita Fam
LL.B. (Hons.), LL.M.

Rear-Admiral (Ret) Kwek Siew Jin
BBM, PPA(E), PPA(P), PBM, B.Eng. (EE)

Mr. Lee Chew Chiat
B.Eng. (Hons.)

Dr. John Lim Chien Wei
M.B.B.S. (S'pore), M.Sc. (PH), F.A.M.S., M.P.M. (Harvard)

The Rev. Barry Leong

Mr. Lawrence Pang
LL.B. (Hons.), M.B.A.

Mr. Tan Kian Woo
B.Acc. (Hons.), Chartered Accountant (S'pore)

Mr. Patrick Yeo Bor Gee
B.A. (Hons.)

ST. ANDREW'S AUTISM SCHOOL

Chairman:

Mr. Tan Soo Kiang
LL.B. (Hons.)

Treasurer:

Mr. Tan Kian Woo
B.Acc. (Hons.), Chartered Accountant (S'pore)

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CORPORATE GOVERNANCE

Draft Governance Checklist to be Submitted to Charity Portal
(Evaluation Period 01/01/2013 to 31/12/2013)

S/N	Code Description	Code ID	Compliance
	BOARD GOVERNANCE		
A	Are there Board members holding staff appointments? (Skip items 1 and 2 if "No")		No
1	If the governing instrument permits staff to become Board members, they should comprise not more than one-third of the Board.	1.1.2	N/A
2	Staff does not chair the Board.	1.1.2	N/A
3	There is a maximum limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman).	1.1.6	Complied
4	The Board conducts regular self-evaluation to assess its performance and effectiveness.	1.1.10	Complied
5	The Board has an audit committee (or designated Board members) with documented terms of reference.	1.2.1	Complied
6	The Board meets regularly with a quorum of at least one-third or at least three members, whichever is greater (or as required by the governing instrument).	1.3.1	Complied
	CONFLICT OF INTEREST		
7	There are documented procedures for Board members and staff to declare actual or potential conflicts of interest to the Board.	2.1	Complied
8	Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied
	STRATEGIC PLANNING		
9	The Board reviews and approves the vision and mission of the charity. They are documented and communicated to its members and the public.	3.1.1	Complied
10	The Board approves and reviews a strategic plan for the charity to ensure that the activities are in line with its objectives.	3.2.2	Complied
	HUMAN RESOURCE MANAGEMENT		
11	The Board approves documented human resource policies for staff.	5.1	Complied
12	There are systems for regular supervision, appraisal and professional development of staff.	5.6	Complied
13	There is a system to address grievances and resolve conflicts.	5.11	Complied
	FINANCIAL MANAGEMENT AND CONTROLS		
14	The Board ensures internal control systems for financial matters are in place with documented procedures.	6.1.2	Complied
15	The Board ensures reviews on the charity's controls, processes, key programmes and events.	6.1.3	Complied
16	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	Complied
17	The charity discloses its reserves policy in the annual report.	6.4.1	Complied

S/N	Code Description	Code ID	Compliance
B	Does the charity invest its reserves? (Skip item 18 if "No")		
18	The charity invests its reserves in accordance with an investment policy approved by the Board. It obtains advice from qualified professional advisors, if deemed necessary by the Board.	6.4.3	N/A
	FUNDRAISING PRACTICES		
19	Donations collected are properly recorded and promptly deposited by the charity.	7.2.2	Complied
	DISCLOSURE AND TRANSPARENCY		
20	The charity makes available to its stakeholders an annual report that includes information on its programmes, activities, audited financial statements, Board members and executive management.	8.1	Complied
C	Are Board members remunerated for their Board services? (Skip items 21 and 22 if "No")		No
21	No Board member is involved in setting his or her own remuneration.	2.2	N/A
22	The charity discloses the exact remuneration and benefits received by each Board member in the annual report.	8.2	N/A
D	Does the charity employ paid staff? (Skip items 23 and 24 if "No")		Yes
23	No staff is involved in setting his or her own remuneration.	2.2	Complied
24	The charity discloses in its annual report the annual remuneration of its three highest paid staff who each receives remuneration exceeding \$100,000, in bands of \$100,000. If none of its top three highest paid staff receives more than \$100,000 in annual remuneration each, the charity discloses this fact.	8.3	Complied
	PUBLIC IMAGE		
25	The charity accurately portrays its image to its members, donors and the public.	9.1	Complied

Conflict of Interest Policy

All members and employees of St. Andrew's Mission Hospital are required to read and understand the conflict of interest policy in place and make full disclosure of any interests, relationships and holdings that could potentially result in a conflict of interest. When a conflict of interest situation arises, the member/employee shall abstain from participating in the discussion, decision making and voting on the matter.

Reserves Policy

St. Andrew's Mission Hospital intends to maintain the reserves at a level sufficient for its operating needs. The Board of Management reviews the level of reserves regularly for the Hospital's continuing obligations.

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ACKNOWLEDGEMENT FOR GIFTS AND SERVICES RENDERED

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B
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 Boys Brigade 11th Company (Christ Church Secondary School)

C
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 Ms Chia Geok Choo Suzie
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Y Yuan Group of Volunteers



**ST. ANDREW'S
MISSION HOSPITAL**

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

Annual Report
Year ended 31 December 2013

Independent auditors' report

Members of the Hospital
St. Andrew's Mission Hospital

Report on the financial statements

We have audited the accompanying financial statements of St. Andrew's Mission Hospital (the "Hospital"), which comprise the balance sheet as at 31 December 2013, the statement of financial activities, statement of changes in funds and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 42 to 74.

The Board of management's responsibility for the financial statements

The Board of management is responsible for the preparation and fair presentation of these financial statements in accordance with the provisions of the Singapore Charities Act, Chapter 37 (the Act), Charities (Institutions of a Public Character) Regulations (the "Regulation") and Singapore Financial Reporting Standards, and for such internal control as the Board of management determines is necessary to enable the preparation of financial statements that are free of material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the state of affairs of the Hospital as at 31 December 2013 and the results, changes in funds and cash flows of the Hospital for the year then ended in accordance with the provisions of the Act, the Regulation and Singapore Financial Reporting Standards.

Report on other legal and regulatory requirements

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

- (a) the use of donation monies was not in accordance with the objectives of the Hospital as required under Regulation 16 of the Charities (Institution of a Public Character) Regulations; and
- (b) the Hospital has not complied with the requirements of Regulation 15 (fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations.

KPMG LLP

*Public Accountants and
Chartered Accountants*

Singapore

21 March 2014

BALANCE SHEET

As at 31 December 2013

	Note	2013 \$	2012 \$
Non-current assets			
Property, plant and equipment	4	43,820,163	42,526,780
Investment property	5	9,312,998	9,577,168
		<u>53,133,161</u>	<u>52,103,948</u>
Current assets			
Inventories	6	125,086	132,476
Capital grant receivable	7	1,615,062	3,654,892
Trade and other receivables	8	5,000,673	3,589,966
Cash and cash equivalents	9	9,489,367	7,661,896
		<u>16,230,188</u>	<u>15,039,230</u>
Total assets		<u>69,363,349</u>	<u>67,143,178</u>
Non-current liabilities			
Tenants' deposits received		216,294	111,135
Interest-bearing liabilities	10	-	2,540,964
Deferred government grants/donations	11	43,131,716	40,751,695
		<u>43,348,010</u>	<u>43,403,794</u>
Current liabilities			
Trade and other payables	12	4,313,344	3,802,230
Government grants received in advance		794,171	1,016,297
Capital government grants received in advance		-	129,082
Tenants' deposits received		33,972	134,278
Interest-bearing liabilities	10	-	1,297,664
Other deposits received		72,792	52,350
		<u>5,214,279</u>	<u>6,431,901</u>
Total liabilities		<u>48,562,289</u>	<u>49,835,695</u>
Net assets		<u>20,801,060</u>	<u>17,307,483</u>

BALANCE SHEET (CONT'D)

As at 31 December 2013

	Note	2013 \$	2012 \$
Reserves and funds			
Restricted funds			
Capital Replacement Fund	13(a)	3,202,675	3,034,425
Samaritan Fund	13(b)	-	1,340
St. Andrew's Mission Hospital ("SAMH") - Far East Organization Fund	13(c)	4,000,000	3,000,000
St. Andrew's Community Hospital ("SACH") - ACI Fund	13(d)	1,493,949	1,112,950
SACH - Research Manpower Fund	13(e)	-	2,680
SACH - Medical Outreach Fund	13(f)	4,360	-
SACH - ADL Room Fund	13(g)	-	2,063
SACH - Patient Welfare Fund	13(h)	28,339	18,612
SAMH Clinic (Elliot Road) Children Fund	13(i)	42,745	21,568
St. Andrew's Autism Centre ("SAAC") - Building Fund	13(j)	181,419	316,903
SAAC - Vocational Training Fund	13(k)	-	12,361
SAAC - Training Equipment Fund	13(l)	-	5,000
SAAC - Horticulture Programmes Fund	13(m)	13,680	14,000
SAAC - Adult Services Staff Development and Training Fund	13(n)	-	5,000
SAAC - Volunteer Training Fund	13(o)	4,284	6,429
SAAC - Capital Fund	13(p)	602,832	700,000
SAAC - Staff Training Fund (CEC)	13(q)	2,461	2,461
SAAC - IT Fund (Admin)	13(s)	401	401
SAAC - Transport Assistance Fund	13(t)	-	6,613
SAAC - Lee Foundation	13(u)	300,000	175,114
SAAC - Welfare Fund	13(v)	517	700
St. Andrew's Nursing Home ("SANH") - Facilities Enhancement Fund	13(w)	210,000	-
Staff Welfare Fund	13(x)	16,620	18,281
Chaplaincy Fund	13(y)	46,898	10,030
		<u>10,195,725</u>	<u>8,512,826</u>
Unrestricted funds			
General Fund		10,605,335	8,202,782
Designated Fund - SACH Fund	13(z)	-	591,875
		<u>10,605,335</u>	<u>8,794,657</u>
		<u>20,801,060</u>	<u>17,307,483</u>

The financial statements on pages 42 to 74 were approved and authorised for issue by the Board of Management on 21 March 2014.

Mr Tan Kian Woo
Hon. Treasurer

Dr Arthur Chern
Secretary

STATEMENT OF FINANCIAL ACTIVITIES

(including income and expenditure account)

Year ended 31 December 2013

	Note	General Fund	Restricted Funds	Total	General Fund	Restricted Funds	Total Funds
		2013	2013	2013	2012	2012	2012
		\$	\$	\$	\$	\$	\$
Income							
Amortisation of deferred government grants/donations	11	2,238,827	-	2,238,827	1,659,084	-	1,659,084
Utilisation of deferred government grants/donations	11	1,823,684	-	1,823,684	924,265	-	924,265
Course attendance fees and other training income		153,824	-	153,824	194,268	-	194,268
Income from Day Activity Centre & School		800,649	-	800,649	757,232	-	757,232
Interest income	14	6,839	-	6,839	7,369	-	7,369
Land rent subsidy		932,790	-	932,790	786,772	-	786,772
Membership subscriptions		1,908	-	1,908	1,780	-	1,780
Rental income and service charge income		939,539	-	939,539	907,098	-	907,098
Voluntary income							
- Donations in cash (tax deductible)	15	2,692,318	67,798	2,760,116	1,609,189	61,634	1,670,823
- Donations in cash (non-tax deductible)	15	624,907	612,760	1,237,667	516,739	457,213	973,952
- Donations-in-kind (non-tax deductible)	15	-	-	-	11,599	-	11,599
- Government grants		19,041,664	1,256,420	20,298,084	14,032,366	488,933	14,521,299
Ward and outpatient clinic fees		6,635,960	-	6,635,960	6,461,591	-	6,461,591
Other income		2,301,264	-	2,301,264	1,787,023	5,335	1,792,358
Total incoming resources		38,194,173	1,936,978	40,131,151	29,656,375	1,013,115	30,669,490

STATEMENT OF FINANCIAL ACTIVITIES (CONT'D)

(including income and expenditure account)
Year ended 31 December 2013

	Note	General Fund	Restricted Funds	Total	General Fund	Restricted Funds	Total Funds
		2013	2013	2013	2012	2012	2012
		\$	\$	\$	\$	\$	\$
Expenditure							
Administration expenses		(1,740,266)	(447,105)	(2,187,371)	(948,497)	(313,017)	(1,261,514)
Building services, maintenance and building management		(312,835)	(35,750)	(348,585)	(328,668)	(23,169)	(351,837)
Depreciation of investment property	5	(264,170)	-	(264,170)	(264,170)	-	(264,170)
Depreciation of property, plant and equipment	4	(2,487,362)	-	(2,487,362)	(1,945,593)	-	(1,945,593)
Employee benefits	16	(24,669,583)	(1,228,193)	(25,897,776)	(17,633,687)	(437,115)	(18,070,802)
Finance expense	14	(62,652)	-	(62,652)	(208,151)	-	(208,151)
Fund-raising expenses		(447,788)	(4,957)	(452,745)	(236,296)	(3,805)	(240,101)
Medical supplies and services		(2,320,593)	(18,368)	(2,338,961)	(3,315,254)	(25,986)	(3,341,240)
Operating lease expense		(13,878)	-	(13,878)	(43,088)	(760)	(43,848)
Training supplies and services		(68,140)	(45,078)	(113,218)	(221,172)	(68,054)	(289,226)
Other operating expenses		(3,632,228)	(193,277)	(3,825,505)	(3,083,157)	(164,378)	(3,247,535)
Total resources expended		(36,019,495)	(1,972,728)	(37,992,223)	(28,227,733)	(1,036,284)	(29,264,017)
Surplus/(Deficit) for the year		2,174,678	(35,750)	2,138,928	1,428,642	(23,169)	1,405,473

Surplus for the year comprised:

	NOTE	2013 \$	2012 \$
Surplus/(Deficit) from:			
General fund	18(a)	713,614	263,408
St. Andrew's Mission Hospital Clinic (Simei)	18(b)	20,489	20,496
St. Andrew's Community Hospital	18(c)	1,461,515	890,009
St. Andrew's Lifestreams	18(d)	(158,330)	(74,029)
St. Andrew's Autism Centre	18(e)	142,543	326,518
St. Andrew's Mission Hospital Clinic (Elliot Road)	18(f)	-	2,240
St. Andrew's Nursing Home	18(g)	(5,153)	-
		<u>2,174,678</u>	<u>1,428,642</u>

STATEMENT OF CHANGES IN FUNDS

Year ended 31 December 2013

	General Fund	Designated Funds		Capital Replace-ment Fund	Samaritan Fund	SAMH-Far East Organization Fund	SACH - ACI Fund	SACH - Research Manpower Fund	SACH - Medical Outreach Fund	SACH - ADL Room Fund
	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 January 2013	8,202,782	591,875	591,875	3,034,425	1,340	3,000,000	1,112,950	2,680	-	2,063
Surplus/(Deficit) for the year	2,174,678	-	-	(35,750)	-	-	-	-	-	-
Movement in funds										
Donation and government grant										
- Donations in cash (Tax deductible)	-	-	-	-	-	1,000,000	284,964	-	-	-
- Donations in cash (Non-tax deductible)	-	-	-	-	-	-	5,036	-	50,315	-
- Government grants	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	1,000,000	290,000	-	50,315	-
Utilisation of funds	-	-	-	-	(1,340)	-	(30,041)	(2,680)	(45,955)	(1,055)
Net movement in funds before transfer to deferred income	-	-	-	-	(1,340)	1,000,000	259,959	(2,680)	4,360	(1,055)
Transfer to deferred government grant/donation	-	-	-	-	-	-	(38,960)	-	-	(1,008)
Net movement in funds	-	-	-	-	(1,340)	1,000,000	220,999	(2,680)	4,360	(2,063)
	2,174,678	-	-	(35,750)	(1,340)	1,000,000	220,999	(2,680)	4,360	(2,063)
Gross transfers between funds	227,875	(591,875)	(591,875)	204,000	-	-	160,000	-	-	-
Balance at 31 December 2013	10,605,335	-	-	3,202,675	-	4,000,000	1,493,949	-	4,360	-

Restricted Funds												
SACH- AIC Fund	SACH - HPO Fund	SACH-NEHR/ iCare/ CHCS /Ideo Fund 2013	SACH- Dementia Programmes	SACH Home Care Programmes	SACH - Patient Welfare Fund	SAMH Clinic (Elliot Road) Children Fund	SAAC - Building Fund	SAAC - Vocational Training Fund	SAAC - Training Equipment Fund	SAAC - Horti- culture Programmes Fund	SAAC - Adult Services Staff Development and Training Fund	SAAC - Volunteer Training Fund
2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	-	-	-	18,612	21,568	316,903	12,361	5,000	14,000	5,000	6,429
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	10,000	21,177	-	-	-	-	-	-
-	-	-	500,000	-	2,070	-	-	-	-	-	-	-
171,411	212,046	914,678	632,056	211,075	-	-	149	-	-	-	-	-
-	-	-	-	-	2,882	-	-	-	-	-	-	-
171,411	212,046	914,678	1,132,056	211,075	14,952	21,177	149	-	-	-	-	-
(170,172)	(212,046)	(216,578)	(447,975)	(209,649)	(5,225)	-	-	(12,361)	(5,000)	(320)	(5,000)	(2,145)
1,239	-	698,100	684,081	1,426	9,727	21,177	149	(12,361)	(5,000)	(320)	(5,000)	(2,145)
(1,239)	-	(698,100)	(684,081)	(1,426)	-	-	(135,633)	-	-	-	-	-
-	-	-	-	-	9,727	21,177	(135,484)	(12,361)	(5,000)	(320)	(5,000)	(2,145)
-	-	-	-	-	9,727	21,177	(135,484)	(12,361)	5,000	(320)	(5,000)	(2,145)
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	28,339	42,745	181,419	-	-	13,680	-	4,284

STATEMENT OF CHANGES IN FUNDS

Year ended 31 December 2013

	Restricted Funds							
	SAAC - Capital Fund	SAAC - Staff Training Fund (CEC)		SAAC - IT Fund (Admin)	SAAC - Transport Assistance Fund	SAAC - Lee Foundation	SANH- Facilities Enhancement Fund	SAAC - Welfare Fund
	2013	2013	2013	2013	2013	2013	2013	2013
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 January 2013	700,000	2,461	45,895	401	6,613	175,114	-	700
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	-
Movement in funds								
Donation and government grant								
- Donations in cash (Tax deductible)	-	-	-	-	3,887	-	210,000	300
- Donations in cash (Non-tax deductible)	-	-	-	-	-	300,000	-	-
- Government grants	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
	-	-	-	-	3,887	300,000	210,000	300
Utilisation of funds	-	-	(1,350)	-	(10,500)	(175,114)	-	(483)
Net movement in funds before transfer to deferred income	-	-	(1,350)	-	(6,613)	124,886	210,000	(183)
Transfer to deferred government grant/donation	(97,168)	-	-	-	-	-	-	-
Net movement in funds	(97,168)	-	(1,350)	-	(6,613)	124,886	210,000	(183)
	(97,168)	-	(1,350)	-	(6,613)	124,886	210,000	(183)
Gross transfers between funds	-	-	-	-	-	-	-	-
Balance at 31 December 2013	602,832	2,461	44,545	401	-	300,000	210,000	517

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Staff Welfare Fund	Chaplaincy Fund	Total Restricted Funds	Total Funds
2013	2013	2013	2013
\$	\$	\$	\$
18,281	10,030	8,512,826	17,307,483
-	-	(35,750)	2,138,928
1,500	-	1,531,828	1,531,828
8	415,688	1,273,117	1,273,117
-	-	2,141,415	2,141,415
-	-	2,882	2,882
1,508	415,688	4,949,242	4,949,242
(3,169)	(378,820)	(1,936,978)	(1,936,978)
(1,661)	36,868	3,012,264	3,012,264
-	-	(1,657,615)	(1,657,615)
(1,661)	36,868	1,354,649	1,354,649
(1,661)	36,868	1,318,899	3,493,577
-	-	364,000	-
16,620	46,898	10,195,725	20,801,060

STATEMENT OF CHANGES IN FUNDS

Year ended 31 December 2012

	General Fund	Designated Funds		Capital Replace-ment Fund	Samaritan Fund	SAMH-Far East Organization Fund	SACH - ACI Fund	SACH - Research Manpower Fund	SACH - Medical Outreach Fund	SACH - ADL Room Fund
		SACH Fund	Total Designa-ted Funds							
	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 January 2012	6,978,140	130,000	130,000	2,853,594	1,340	2,000,000	781,224	2,680	11,463	2,063
Surplus/(Deficit) for the year	1,428,642	-	-	(23,169)	-	-	-	-	-	-
Movement in funds										
Donation and government grant										
- Donations in cash (Tax deductible)	-	156,192	156,192	-	-	1,000,000	375,000	-	300	-
- Donations in cash (Non-tax deductible)	-	305,683	305,683	-	-	-	-	-	-	-
- Government grants	-	-	-	-	-	-	-	-	37,185	-
Other income	-	-	-	-	-	-	8	-	-	-
	-	461,875	461,875	-	-	1,000,000	375,008	-	37,485	-
Utilisation of funds	-	-	-	-	-	-	(23,252)	-	(48,948)	-
Net movement in funds before transfer to deferred income	-	461,875	461,875	-	-	1,000,000	351,756	-	(11,463)	-
Transfer to deferred government grant/donation	-	-	-	-	-	-	(20,030)	-	-	-
Net movement in funds	-	461,875	461,875	-	-	1,000,000	331,726	-	(11,463)	-
	1,428,642	461,875	461,875	(23,169)	-	1,000,000	331,726	-	(11,463)	-
Gross transfers between funds	(204,000)	-	-	204,000	-	-	-	-	-	-
Balance at 31 December 2012	8,202,782	591,875	591,875	3,034,425	1,340	3,000,000	1,112,950	2,680	-	(2,063)

Restricted Funds												
SACH- AIC Fund	SACH - HPO Fund	SACH- NEHR & Cyclical Maintenance Fund	Outpatient Clinic at Elliot Rd Fund	SACH Home Care Programmes	SACH - ILTC Fund	SACH - Patient Welfare Fund	SAMH Clinic (Elliot Road) Children Fund	SAAC - Building Fund	SAAC - Adult Services Financial Assistance Fund	SAAC - Vocational Training Fund	SAAC - Training Equipment Fund	SAAC - Horticulture Programmes Fund
2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	-	-	-	-	-	23,352	67,899	20,000	15,000	5,000	14,853
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	300	-	-	-	-	-	-
-	-	-	-	-	-	87	-	330,000	-	-	-	-
85,964	141,909	597,012	-	118,000	49,800	-	-	517,029	-	-	-	-
-	-	-	-	-	-	21,554	-	-	-	-	-	-
85,964	141,909	597,012	-	118,000	49,800	21,941	-	847,029	-	-	-	-
(85,964)	(141,909)	(105,758)	(3,106)	(114,461)	(3,656)	(3,329)	(1,784)	-	(20,000)	(2,639)	-	(853)
-	-	491,254	(3,106)	3,539	46,144	18,612	(1,784)	847,029	(20,000)	(2,639)	-	(853)
-	-	(491,254)	-	(3,539)	(46,144)	-	-	(594,919)	-	-	-	-
-	-	-	(3,106)	-	-	18,612	(1,784)	252,110	(20,000)	(2,639)	-	(853)
-	-	-	(3,106)	-	-	18,612	(1,784)	252,110	(20,000)	(2,639)	-	(853)
-	-	-	3,106	-	-	-	-	(3,106)	-	-	-	-
-	-	-	-	-	-	18,612	21,568	316,903	-	12,361	5,000	14,000

STATEMENT OF CHANGES IN FUNDS

Year ended 31 December 2012

	Restricted Funds							
	SAAC – Adult Services Staff Development and Training Fund	SAAC – Volunteer Training Fund	SAAC – Capital Fund	SAAC – Staff Training Fund (CEC)		SAAC – IT Fund (Admin)	SAAC – Transport Assistance Fund	SAAC – Lee Foundation
	2012	2012	2012	2012	2012	2012	2012	2012
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 January 2012	15,000	6,429	700,000	3,691	50,020	1,483	6,613	-
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	-
Movement in funds								
Donation and government grant								
- Donations in cash (Tax deductible)	-	-	-	-	-	-	-	-
- Donations in cash (Non-tax deductible)	-	-	-	-	-	-	-	316,000
- Government grants	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	316,000
Utilisation of funds	(10,000)	-	-	(1,230)	(4,125)	-	-	(140,886)
Net movement in funds before transfer to deferred income	(10,000)	-	-	(1,230)	(4,125)	-	-	175,114
Transfer to deferred government grant/donation	-	-	-	-	-	(1,082)	-	-
Net movement in funds	(10,000)	-	-	(1,230)	(4,125)	(1,082)	-	175,114
	(10,000)	-	-	(1,230)	(4,125)	(1,082)	-	175,114
Gross transfers between funds	-	-	-	-	-	-	-	-
Balance at 31 December 2012	5,000	6,429	700,000	2,461	45,895	401	6,613	175,114

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	SAAC - Welfare Fund	Staff Welfare Fund	Chaplaincy Fund	Total Restricted Funds	Total Funds
	2012	2012	2012	2012	2012
	\$	\$	\$	\$	\$
	-	-	76,628	6,658,332	13,766,472
	-	-	-	(23,169)	1,405,473
	700	2,700	-	1,379,000	1,535,192
	-	-	232,610	878,697	1,184,380
	-	-	-	1,546,899	1,546,899
	-	17,588	-	39,150	39,150
	700	20,288	232,610	3,843,746	4,305,621
	-	(2,007)	(299,208)	(1,013,115)	(1,013,115)
	700	18,281	(66,598)	2,830,631	3,292,506
	-	-	-	(1,156,968)	(1,156,968)
	700	18,281	(66,598)	1,673,663	2,135,538
	700	18,281	(66,598)	1,650,494	3,541,011
	-	-	-	204,000	-
	700	18,281	10,030	8,512,826	17,307,483

STATEMENT OF CASH FLOWS

Year ended 31 December 2013

	Note	2013 \$	2012 \$
Cash flows from operating activities			
Surplus for the year		2,174,678	1,428,642
Adjustments for:			
Amortisation of deferred government grants/donations	11	(2,238,827)	(1,659,084)
Depreciation of investment property	5	264,170	264,170
Depreciation of property, plant and equipment	4	2,487,362	1,945,593
Finance expenses	14	62,652	208,151
Interest income	14	(6,839)	(7,369)
Property, plant and equipment written off		16,152	465
Loss on disposal of property, plant and equipment		2,287	1,229
		<u>2,761,635</u>	<u>2,181,797</u>
Changes in working capital:			
Inventories		7,390	246
Trade and other receivables		(1,410,707)	(1,268,177)
Trade and other payables		511,114	543,420
Government grant received in advance		(222,126)	277,165
Tenant and other deposits received		25,295	21,710
Utilisation of funds for operating activities		(3,796,412)	(1,960,549)
Donations received and recognised in restricted and designated funds		2,804,945	2,719,572
Government grants received and recognised in restricted funds		8,837,080	2,154,213
Other income received and recognised in restricted funds		2,882	39,150
Net cash from operating activities		<u>9,521,096</u>	<u>4,708,547</u>
Cash flows from investing activities			
Interest received		6,839	7,369
Proceeds from disposal of property, plant and equipment		1,900	800
Purchase of property, plant and equipment		(3,801,084)	(2,683,643)
Net cash used in investing activities		<u>(3,792,345)</u>	<u>(2,675,474)</u>
Cash flows from financing activities			
Interest paid		(62,652)	(208,151)
Repayment of loans		(3,838,628)	(233,421)
Net cash used in financing activities		<u>(3,901,280)</u>	<u>(441,572)</u>
Net increase in cash and cash equivalents		1,827,471	1,591,501
Cash and cash equivalents at beginning of year		7,661,896	6,070,395
Cash and cash equivalents at end of year	9	<u>9,489,367</u>	<u>7,661,896</u>

Notes to the financial statements

These notes form an integral part of the financial statements.

The financial statements were authorised for issue by the Board of Management on 21 March 2014.

1 DOMICILE AND ACTIVITIES

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

St. Andrew's Mission Hospital meets its objectives through the following services:

- St. Andrew's Mission Hospital Clinic
- St. Andrew's Community Hospital
- St. Andrew's Lifestreams
- St. Andrew's Autism Centre
- St. Andrew's Nursing Home

The principal activity of the St. Andrew's Mission Hospital Clinic at 8 Simei Street 3, Singapore 529895 and 1 Elliot Road, Singapore 458686, is to provide outpatient medical care to adult and paediatric patients, and to provide mobile medical clinic services to patients-in-need in the community.

The principal activity of the St. Andrew's Community Hospital ("SACH") at 8 Simei Street 3, Singapore 529895, is to provide rehabilitative, sub-acute and continuing care for adult and paediatric patients after their hospitalisation for acute care at a general hospital. SACH has 172 beds in service and partners with the Eastern Health Alliance, and other healthcare providers to provide integrated care to patients. Its range of services include inpatient, outpatient, home healthcare, mobile clinic, day rehabilitation and community therapy services.

The principal activity of the St. Andrew's Lifestreams ("SAL") at 1 Francis Thomas Drive, Singapore 359340, is to facilitate healing, restoration and holistic health in people's lives so that people can realise wholeness through a multi-level network of caregivers in the church and community. SAL's services include counselling, training services, consultancy and supervision and school-based services.

The principal activity of the St. Andrew's Autism Centre ("SAAC") at 1 Elliot Road, Singapore 458686, is to provide education, training, care and support to children, youths and adults with autism and their families. SAAC currently operates a special school and a day activity centre. Its range of programmes and services includes education with a customised curriculum, specialist therapies, training in personal care and independent living, vocational skills training, development of leisure interests, promotion of physical well-being, parent support and networking, as well as pastoral care and counselling.

The principal activity of the St. Andrew's Nursing Home ("SANH") at 60 Buangkok View Green, Singapore 534012, is to provide care for patients suffering from psychiatric illnesses. The 300-bed nursing home provides skilled nursing and psychiatric care within a comprehensive recovery-oriented framework. SANH commenced operations in November 2013.

2 BASIS OF PREPARATION

2.1 SIGNIFICANT ACCOUNTING POLICIES

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

2.2 Basis of measurement

The financial statements have been prepared on the historical cost basis.

2.3 Functional and presentation currency

The financial statements are presented in Singapore dollars which is the Hospital's functional currency.

2.4 Use of estimates and judgements

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

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

In particular, information about significant areas of estimation uncertainties that have the most significant effect on the amounts recognised in the financial statements are described in Note 4 – depreciation and residual value of property, plant and equipment and Note 5 – recoverable amount of investment property.

3 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

3.1 Foreign currencies

Transactions in foreign currencies are translated to the functional currency of the Hospital at the exchange rate at the dates of the transaction. Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to the functional currency at the exchange rate at the reporting date. Non-monetary assets and liabilities denominated in foreign currencies that are measured at historical cost are retranslated to the functional currency at the exchange rate at the date of the transaction. Foreign currency differences arising on retranslation are recognised in the income and expenditure account.

3.2 Property, plant and equipment

(i) Recognition and measurement

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

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

The gain or loss on disposal of an item of property, plant and equipment is determined by comparing the proceeds from disposal with the carrying amount of the property, plant and equipment, and is recognised net within other income/other expenses in the income and expenditure account.

(ii) Subsequent costs

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

(iii) Depreciation

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

The estimated useful lives are as follows:

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

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

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

3.3 Investment property

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

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

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

3.4 Financial instruments

Non-derivative financial instruments

The Hospital initially recognises loans and receivables and deposits on the date that they are originated. All other financial assets are recognised initially on the trade date, which is the date that the Hospital becomes a party to the contractual provisions of the instrument.

The Hospital derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Hospital is recognised as a separate asset or liability.

Financial assets and liabilities are offset and the net amount presented in the balance sheet when, and only when, the Hospital has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Hospital has the following category of non-derivative financial assets: loans and receivables.

Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, loans and receivables are measured at amortised cost using the effective interest method, less any impairment losses.

Loans and receivables comprise capital grant receivable, trade and other receivables, and cash and cash equivalents.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and fixed deposits with financial institutions.

Non-derivative financial liabilities

The Hospital initially recognises financial liabilities on the trade date, which is the date that the Hospital becomes a party to the contractual provisions of the instrument.

The Hospital derecognises a financial liability when its contractual obligations are discharged, cancelled or when they expire.

Financial assets and liabilities are offset and the net amount presented in the balance sheet when, and only when, the Hospital has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Hospital has the following non-derivative financial liabilities: deposits received, trade and other payables, and interest-bearing liabilities.

Such financial liabilities are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial liabilities are measured at amortised cost using the effective interest method.

3.5 Impairment

Financial assets

A financial asset is assessed at the end of each reporting period to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event had occurred after the initial recognition of the asset, and that the loss event has a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

Objective evidence that financial assets are impaired can include default or delinquency by a debtor, restructuring of an amount due to the Hospital on terms that the Hospital would not consider otherwise, indications that a debtor or issuer will enter bankruptcy, adverse changes in the payment status of borrowers or issuers in the Hospital or economic conditions that correlate with defaults.

The Hospital considers evidence of impairment for loans and receivables at a specific asset level. All individually significant loans and receivables are assessed for specific impairment.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows, discounted at the asset's original effective interest rate. Losses are recognised in the income and expenditure account and reflected in an allowance account against loans and receivables. Interest on the impaired asset continues to be recognised. When a subsequent event (e.g. repayment by a debtor) causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through the income and expenditure account.

Non-financial assets

The carrying amounts of the Hospital's non-financial assets, other than inventories, are reviewed at each reporting date whether there is any indication of impairment. If any such indication exists, the assets' recoverable amounts are estimated.

An impairment loss is recognised if the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. A cash-generating unit is the smallest identifiable asset group that generates cash flows that largely are independent from other assets and groups. Impairment losses are recognised in the income and expenditure account.

The recoverable amount of an asset or cash-generating unit is the greater of its value-in-use and its fair value less costs to sell. In assessing value-in-use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or cash-generating unit.

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

3.6 Leases

When the Hospital is a lessee of an operating lease

Where the Hospital has the use of assets under operating leases, payments made under the leases are recognised in the income and expenditure account on a straight-line basis over the term of the lease. Lease incentives received are recognised in the income and expenditure account as an integral part of the total lease payment made. Contingent rentals are charged to the income and expenditure account in the accounting period in which they are incurred.

When the Hospital is a lessor of an operating lease

Assets leased out under operating leases are included in investment properties and are stated at cost less accumulated depreciation and impairment losses. Rental income (net of any incentives given to lessees) is recognised on a straight-line basis over the lease term of the operating lease with the lessee.

3.7 Inventories

Inventories are stated at the lower of cost and net realisable value. The cost of inventories is determined principally using the weighted average cost formula, and comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realisable value represents the estimated selling price less costs to be incurred in selling the inventories.

3.8 Employee benefits

Defined contribution plans

Obligations for contributions to defined contribution pension plans are recognised as an expense in the income and expenditure account as incurred.

Short-term benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided.

A provision is recognised for the amount expected to be paid under short-term cash bonus if the Hospital has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

3.9 Revenue recognition

Donations and fund-raising

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

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

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

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

Government grants

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Hospital will comply with attached conditions.

Government grants relating to costs are deferred and taken to the income and expenditure account over the period necessary to match them with the costs they are intended to compensate.

Government grants relating to assets are included in non-current liabilities as "deferred government grant" and are taken to the income and expenditure account on a straight-line basis over the expected useful lives of the related assets.

Donations of assets

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

Interest income

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

Dividend income

Dividend income is recognised when the right to receive payment is established.

Rental income

Rental income from operating leases of investment properties is recognised on a straight-line basis over the lease term.

Land rental subsidy

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

Ward and outpatient clinic fees

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

3.10 Finance costs

Finance costs comprise interest expense on borrowings. All borrowing costs are recognised in the income and expenditure account using the effective interest method, except to the extent that they are capitalised as being directly attributable to the acquisition, construction or production of an asset which necessarily takes a substantial period of time to be prepared for its intended use or sale.

3.11 New standards and interpretations not adopted

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning after 1 January 2013, and 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 Hospital.

4 PROPERTY, PLANT AND EQUIPMENT

	Hospital building at Simei	Construction work-in-progress at Simei	Leasehold land and hospital premises at Elliot Road	SAAC Building at Elliot Road	Medical, office and kitchen equipment	Ingot systems work-in-progress	Computer systems	Training room equipment	Furniture and fittings	Medical tools, linen, curtains, and kitchen cutlery	Renovations	Motor Vehicles	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cost													
At 1 January 2012	22,685,128	185,041	1	21,008,639	2,051,225	-	2,164,507	58,580	1,827,497	125,146	198,770	192,306	50,496,840
Additions	54,650	522,578	-	456,079	281,393	-	378,443	37,653	819,859	26,908	61,080	45,000	2,683,643
Disposals	-	-	-	-	(20,183)	-	(18,768)	-	(4,956)	-	-	-	(43,907)
At 31 December 2012	22,739,778	707,619	1	21,464,718	2,312,435	-	2,524,182	96,233	2,642,400	152,054	259,850	237,306	53,136,576
Additions	-	666,273	-	69,355	1,358,660	133,988	1,268,087	-	192,571	48,960	63,190	-	3,801,084
Write-off	-	-	-	-	-	-	(12,332)	-	-	-	(3,820)	-	(16,152)
Disposals	-	-	-	-	(48,187)	-	(33,583)	(560)	(11,657)	-	-	-	(93,987)
At 31 December 2013	22,739,778	1,373,892	1	21,534,073	3,622,908	133,988	3,746,354	95,673	2,823,314	201,014	319,220	237,306	56,827,521
Accumulated depreciation													
At 1 January 2012	3,175,818	-	-	700,288	1,301,509	-	1,772,530	44,508	1,312,111	95,884	186,262	116,706	8,705,616
Depreciation	454,249	-	-	715,491	225,852	-	271,739	10,014	203,446	12,647	16,588	35,567	1,945,593
Disposals	-	-	-	-	(17,689)	-	(18,768)	-	(4,956)	-	-	-	(41,413)
At 31 December 2012	3,630,067	-	-	1,415,779	1,509,672	-	2,025,501	54,522	1,510,601	108,531	202,850	152,273	10,609,796
Depreciation	454,796	-	-	717,802	426,760	-	503,179	10,543	291,758	36,129	10,828	35,567	2,487,362
Disposals	-	-	-	-	(44,000)	-	(33,583)	(560)	(11,657)	-	-	-	(89,800)
At 31 December 2013	4,084,863	-	-	2,133,581	1,892,432	-	2,495,097	64,505	1,790,702	144,660	213,678	187,840	13,007,358
Carrying amount													
At 1 January 2012	19,509,310	185,041	1	20,308,351	749,716	-	391,977	14,072	515,386	29,262	12,508	75,600	41,791,224
At 31 December 2012	19,109,711	707,619	1	20,048,939	802,763	-	498,681	41,711	1,131,799	43,523	57,000	85,033	42,526,780
At 31 December 2013	18,654,915	1,373,892	1	19,400,492	1,730,476	133,988	1,251,257	31,168	1,032,612	56,354	105,542	49,466	43,820,163

The Hospital has been granted a 99 year lease from 15 May 1939 at a rental rate of \$12 per annum on the land located at Elliot Road at which the original Hospital premises were located. St Andrew's Autism Centre is currently located on the land at Elliot Road and its operation commenced since 2011.

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

Source of estimation uncertainty

(i) Measurement of recoverable amounts of property, plant and equipment subject to impairment test

Where there are indications that property, plant and equipment may be impaired, the Hospital estimates the recoverable amount of these property, plant and equipment items based on either the estimated selling price or the value in use. The recoverable amounts could change significantly as a result of changes in market conditions and the assumptions used in determining the value in use.

(ii) Depreciation and residual values

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

The Hospital building at Simei is depreciated over a period of 50 years on a straight line basis, in accordance with the Ministry of Health's practice. SACH currently has a lease agreement with the Singapore Land Authority ("SLA") at a land rental rate of \$77,799 per month for a period of 3 years with effect from 1 February 2011. The annual rent is partially subsidised by a land rent subsidy from the Ministry of Health. The Board of Management considers the possibility of the Hospital not being successful in renewing the said operating lease upon each expiry date until the end of 50 years as remote given that the leasehold land has been designated by the Urban Redevelopment Authority for hospital purposes.

As at reporting date, SACH has renewed the lease agreement with the SLA at a land rental rate of \$82,192 per month for another period of 3 years with effect from 1 February 2014.

5 INVESTMENT PROPERTY

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

	<----- Cost ----->		Accumulated depreciation	Net book value
	Freehold land	Buildings		
	\$	\$	\$	\$
At 1 January 2012	67,054	13,208,493	(3,434,209)	9,841,338
Depreciation	-	-	(264,170)	(264,170)
At 31 December 2012	67,054	13,208,493	(3,698,379)	9,577,168
Depreciation	-	-	(264,170)	(264,170)
At 31 December 2013	67,054	13,208,493	(3,962,549)	9,312,998

The investment property has an estimated market value of \$29.6 million (2012: \$29.6 million) at 31 December 2013 based on the Board of Management's valuation on an open market value basis. It is the current intention of the Board of Management to hold the investment property for the long term. Rental and service charge income of \$939,539 (2012: \$907,098) was derived from the investment property during the financial year.

Fair value hierarchy

The table below analyses the fair value of the investment property measured at cost. The different levels are defined as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities that the Hospital can access at the measurement date.
- Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3: unobservable inputs for the asset or liability.

	Level 3 \$	Total \$
31 December 2013	29.6 million	29.6 million

The investment property is leased to third parties under operating leases.

In 2012, there was a charge on the investment property to secure the Hospital's borrowing (Note 10).

6 INVENTORIES

	2013 \$	2012 \$
Medical supplies and general stores	125,086	132,476

The cost of inventories recognised as expense and included in "medical supplies and services" amounted to \$915,202 (2012: \$816,112).

7 CAPITAL GRANT RECEIVABLE

	2013 \$	2012 \$
Community Silver Trust ("CST") grant	-	2,646,278
Others	1,615,062	1,008,614
	1,615,062	3,654,892

8 TRADE AND OTHER RECEIVABLES

	2013 \$	2012 \$
Trade receivables		
- billed	1,361,213	1,068,020
- unbilled	428,573	383,965
Other receivables	54,609	65,351
Government grant receivables	2,778,122	1,860,297
Deposits	273,705	48,718
	4,896,222	3,426,351
Impairment losses	(30,000)	(25,000)
Loans and receivables	4,866,222	3,401,351
Prepayments	134,451	188,615
	5,000,673	3,589,966

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

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

Information on the credit risk profile for loans and receivables provided to management based on ageing of the Hospital's loans and receivables is as follows:

	Gross loans and receivables		Allowance for impairment	
	2013	2012	2013	2012
	\$	\$	\$	\$
Not past due	479,267	187,266	-	-
Past due 0 - 30 days	1,002,353	816,398	-	-
Past due 31 - 60 days	122,998	250,765	-	-
More than 60 days	185,168	197,695	30,000	25,000
No credit term	3,106,436	1,974,227	-	-
	<u>4,896,222</u>	<u>3,426,351</u>	<u>30,000</u>	<u>25,000</u>

The movement in impairment loss in respect of loans and receivables during the year is as follows:

	2013	2012
	\$	\$
At 1 January	25,000	25,000
Allowance made	33,747	26,986
Allowance utilised	(28,747)	(26,986)
At 31 December	<u>30,000</u>	<u>25,000</u>

Based on historical receivables collection, management believes that the carrying amount of past due loans and receivables will be eventually collected and therefore no additional impairment losses are required.

9 CASH AND CASH EQUIVALENTS

	2013	2012
	\$	\$
Cash at bank and in hand	8,237,458	6,175,909
Fixed deposits with financial institutions	1,251,909	1,485,987
	<u>9,489,367</u>	<u>7,661,896</u>

Short-term bank deposits at the reporting date have an average maturity one year (2012: one year) from the end of the financial year. The weighted average effective interest rate of these deposits as at the reporting date is 0.25% (2012: 0.27%) per annum.

10 INTEREST-BEARING LIABILITIES

	2013	2012
	\$	\$
Floating interest rate term loan - current	-	1,297,664
Non-current portion of floating interest rate term loan	-	2,540,964
	<u>-</u>	<u>3,838,628</u>

Security granted

In 2012, the floating interest rate term loan was secured by a first charge on the Hospital's investment property (Note 5).

Maturity of borrowings

The floating interest rate term loan has the following maturity:

	2013 \$	2012 \$
Within 1 year	-	1,297,664
After 1 year but within 5 years	-	823,842
After 5 years	-	1,717,122
	-	3,838,628

In 2012, the weighted average effective interest rate of the loan at the reporting date was 5%.

Carrying amount and fair value

The carrying amount of interest-bearing liabilities approximate their fair value as the interest on the loan was based on the prevailing market interest rates.

The loan was denominated in Singapore dollars.

11 DEFERRED GOVERNMENT GRANTS/DONATIONS

	Note	2013 \$	2012 \$
At 1 January		40,751,695	38,058,149
Adjustment		(9,053)	(340,186)
Additional grant	a	4,793,970	4,460,113
Transfer from reserves		1,657,615	1,156,968
		47,194,227	43,335,044
Amortisation of deferred government grants/donations:			
- depreciation of building at Simei		(231,377)	(231,377)
- depreciation of building at Elliot Road		(706,770)	(715,491)
- depreciation of other property, plant and equipment		(1,300,680)	(712,216)
		(2,238,827)	(1,659,084)
Utilisation of deferred government grants/donations:			
- operating expenses		(1,823,684)	(924,265)
		(4,062,511)	(2,583,349)
		43,131,716	40,751,695
At 31 December			

(a) Community Silver Trust ("CST") grant

During the financial year, the Hospital recognised \$3,806,878 (2012: \$4,460,113) as part of the grant income from the Community Silver Trust ("CST") grant, which started in 2013. This grant is an initiative set up by the government to encourage more donations and provide additional resources for the service providers in the intermediate and long-term care ("ILTC") sector. Donations received from 1 April 2011 onwards for ILTC programmes are eligible for this grant.

The Hospital recognises grant income from CST upon application for the grant. The movement of the CST grant is as follows:

	2013 \$	2012 \$
At 1 January	3,167,334	-
Grant income recognised for the claim period from 1 April 2012 to 31 March 2013/1 April 2011 to 31 March 2012	3,806,878	4,460,113
Utilisation		
- depreciation of other property, plant and equipment	(117,637)	(368,514)
- operating expenses	(1,823,684)	(924,265)
At 31 December (part of deferred government grant)	<u>5,032,891</u>	<u>3,167,334</u>

12 TRADE AND OTHER PAYABLES

	2013 \$	2012 \$
Trade payables	1,442,432	1,179,140
Other creditors	597,361	422,195
Other accrued expenses	2,273,551	2,200,895
	<u>4,313,344</u>	<u>3,802,230</u>

13 RESERVES

- (a) The Capital Replacement Fund is set up to provide future funds for the purpose of major repairs, maintenance and replacement of fixtures and fittings and equipment at St. Andrew's Centre. Transfers are made to the fund from the General Fund on an annual basis.
- (b) The Samaritan Fund is set up to provide financial assistance to needy patients of the St. Andrew's Mission Hospital Clinic.
- (c) The SAMH - Far East Organization Fund is set up in support of the development of the SAMH Eldercare Hub.
- (d) The SACH - ACI Fund is set up with a donation from ACI Singapore - The Financial Markets Association, for care integration and quality improvement projects; as well as to provide rehabilitative care of children and financial assistance to needy patients of the St. Andrew's Community Hospital.
- (e) The SACH - Research Manpower Fund is set up for medical research at St. Andrew's Community Hospital.
- (f) The SACH - Medical Outreach Fund is set up to provide free medical consultation, basic treatment and medicines to needy groups in the community.
- (g) The SACH - ADL Room Fund is set up for the renovation and purchase of equipment for a room used for the purpose of training patients and caregivers in 'Activities of Daily Living'.
- (h) The SACH Patient Welfare Fund is set up with donations to provide financial assistance to needy patients of St. Andrew's Community Hospital.
- (i) The SAMH Clinic (Elliot Road) Children Fund is set up with a donation from the Children's Charities Association to support clinic operations and to provide subsidies for patients under 21 years.
- (j) The SAAC - Building Fund is set up for the construction of St. Andrew's Autism Centre at Elliot Road.
- (k) The SAAC - Vocational Training Fund is set up to support the Adult Services Vocational Skills Training Programmes. The Fund is used for the training of staff and clients, including engaging external trainers and instructors, purchase of related materials and equipment and any other expenditure required for the Programmes.

- (l) The SAAC - Training Equipment Fund is set up for the purchasing of equipment required by the Adult Services.
- (m) The SAAC - Horticulture Programmes Fund is set up to support the Adult Services Horticulture Programmes. The Fund is used for the training of staff and clients, purchasing of related materials and equipment, constructing structures and any other expenditure required for the Programmes.
- (n) The SAAC - Adult Services Staff Development and Training Fund is set up to fund the training needs of the Adult Services staff.
- (o) The SAAC - Volunteer Training Fund is set up to provide training to volunteers.
- (p) The SAAC - Capital Fund is set up to fund future capital expenditure of SAAC.
- (q) The SAAC - Staff Training Fund (CEC) is set up to fund SAAC staff's overseas study trips.
- (s) The SAAC - IT Fund (Admin) is set up to purchase IT equipment for the School-administration department.
- (t) The SAAC - Transport Assistance Fund is set up to provide transport subsidy to needy clients.
- (u) The SAAC - Lee Foundation is set up to sponsor the SAAC Financial Assistance Programmes for School Fees & Transport Bursary and Day Activity Centre Transport Bursary.
- (v) The SAAC - Welfare Fund is set up with the aim of providing needy students at the day activity centre with pocket money for lunch.
- (w) The SANH - Facilities Enhancement Fund is set up to enhance the facilities at St. Andrew's Nursing Home.
- (x) The Staff Welfare Fund is set up to cater to the social and welfare needs of staff.
- (y) The Chaplaincy Fund is set up to fund pastoral care services provided to staff and clients.
- (z) The SACH Fund is set up for the operation of Hospital's healthcare programmes.

14 INTEREST INCOME AND FINANCE EXPENSE

	2013 \$	2012 \$
Interest income on short-term bank deposits	6,839	7,369
Interest expense on interest-bearing loans	62,652	208,151

15 DONATION INCOME

	2013 \$	2012 \$
Total donations received during the year		
- Recognised in statement of financial activities	3,317,225	2,137,527
- Recognised in statement of changes in funds	2,804,945	2,719,572
	6,122,170	4,857,099

Out of total donations received by the Hospital, there are \$4,224,146 (2012: \$3144,381) of total tax deductible donations received during the year.

16 EMPLOYEE BENEFITS

	2013 \$	2012 \$
Wages and salaries	20,785,773	14,583,922
Employer's contribution to Central Provident Fund	1,877,553	1,692,525
Training fees	954,737	346,491
Other employee benefits	2,279,713	1,447,864
	25,897,776	18,070,802
Expenses financed by restricted funds	(1,228,193)	(437,115)
	24,669,583	17,633,687

Employee benefit expenses are partially financed by the following restricted funds:

	2013 \$	2012 \$
SACH - ACI Fund	2,160	-
SACH - Medical Outreach Fund	23,994	13,819
SACH - AIC Fund	168,740	85,152
SACH - HPO Fund	212,046	141,909
SACH-NEHR/iCare/CHCS/Cyclical Maintenance Fund	194,609	66,602
SACH - Home Care Programmes	186,917	112,740
SACH - ILTC Fund	-	3,656
SACH - Dementia Programmes	429,413	-
SAAC - Adult Services Staff Development and Training Fund	5,000	10,000
SAAC - Staff Training Fund (CEC)	-	1,230
SAAC - Volunteer Training Fund	2,145	-
Staff Welfare Fund	3,169	2,007
	1,228,193	437,115

17 INCOME TAXES

The Hospital is approved as an institution of a public character ("IPC") under the provisions of the Income Tax Act. The Hospital is established as a charitable institution under the St. Andrew's Mission Hospital Ordinance. The Hospital's income is exempted from income tax under Section 13(1)(zm) of the Singapore Income Tax Act, Chapter 134.

18 STATEMENTS OF INCOME AND EXPENDITURE

	2013 \$	2012 \$
(a) General fund		
Income		
Donations and fund raising		
- Donations in cash (tax deductible)	1,825,130	650,311
- Donations in cash (non-tax deductible)	285,003	233,780
Interest income	5,798	6,043
Membership subscriptions	1,908	1,780
Rental income and service charge income	939,539	907,098
Other income	201,829	10,432
Income from centres	1,221,505	-
	4,480,712	1,809,444

	2013 \$	2012 \$
Expenditure		
Administration expenses	(112,425)	(289,960)
Building services, maintenance and building management	(312,835)	(328,668)
Depreciation of investment property	(264,170)	(264,170)
Depreciation of property, plant and equipment	(3,661)	(3,661)
Employee benefits	(609,588)	(424,659)
Finance expense	(62,652)	(208,151)
Fund-raising expenses	(272,309)	(25,879)
Other operating expenses	(21,325)	(888)
Donation income distributed to centres	(2,108,133)	-
	<u>(3,767,098)</u>	<u>(1,546,036)</u>
Surplus for the year	<u>713,614</u>	<u>263,408</u>

(b) St. Andrew's Mission Hospital Clinic (Simei)

Income		
Government grants	50,000	50,000
Outpatient clinic fees	489	496
	<u>50,489</u>	<u>50,496</u>
Expenditure		
Fees charged by St. Andrew's Community Hospital	(30,000)	(30,000)
	<u>20,489</u>	<u>20,496</u>

(c) St. Andrew's Community Hospital

Income		
Amortisation of deferred government grants/donations	1,093,028	690,393
Utilisation of deferred government grants/donations	1,227,956	691,072
Donations and fund raising		
- Donations in cash (tax deductible)	477,348	349,517
- Donations in cash (non-tax deductible)	226,953	70,862
Fee charged to St. Andrew's Mission Hospital Clinic	30,000	30,000
Government grants	12,845,064	9,829,109
Interest income	124	124
Land rent subsidy	806,060	786,772
Other income:		
- Rental income from level 9 and level 11 of SACH	1,146,367	1,131,630
- Others	758,169	572,499
Ward and outpatient clinic fees	6,542,957	6,450,792
Donation income distributed from Headquarters	1,537,667	-
	<u>26,691,693</u>	<u>20,602,770</u>
Expenditure		
Administration expenses	(884,227)	(418,661)
Depreciation of property, plant and equipment	(1,313,046)	(930,489)
Employee benefits	(16,980,905)	(12,220,170)
Fund-raising expenses	(138,955)	(174,008)
Medical supplies and services	(2,224,027)	(3,308,016)
Operating lease expense	(5,555)	(35,717)
Other operating expenses:		
- Building maintenance	(480,055)	(474,317)
- Cleaning services	(539,266)	(452,796)
- Land rental expense	(933,588)	(933,588)
- Utilities	(605,056)	(586,972)
- Others	(217,893)	(178,027)
Charged by Headquarters	(907,605)	-
	<u>(25,230,178)</u>	<u>(19,712,761)</u>
Surplus for the year	<u>1,461,515</u>	<u>890,009</u>

(d) **St. Andrew's Lifestreams**

Income

	2013 \$	2012 \$
Course attendance fees and other training income	153,824	194,268
Donations and fund raising		
- Donations in cash (tax deductible)	24,202	17,015
- Donations in cash (non-tax deductible)	5,000	29,125
Government grants	(2,400)	2,520
Other income	9,393	7,082
Donation income distributed from Headquarters	22,804	-
	<u>212,823</u>	<u>250,010</u>

Expenditure

Administration expenses	(13,274)	(15,140)
Depreciation of property, plant and equipment	(6,667)	(4,856)
Employee benefits	(270,969)	(214,713)
Fund-raising expenses	(636)	(7,245)
Operating lease expense	(5,443)	(4,656)
Training supplies and services	(50,838)	(63,412)
Other operating expenses	(10,727)	(14,017)
Charged by Headquarters	(12,599)	-
	<u>(371,153)</u>	<u>(324,039)</u>
Deficit for the year	<u>(158,330)</u>	<u>(74,029)</u>

(e) **St. Andrew's Autism Centre**

Income

Amortisation of deferred government grants/donations	941,104	950,467
Utilisation of deferred government grants/donations	569,018	240,225
Donations and fund raising		
- Donations in cash (tax deductible)	264,136	472,506
- Donations in cash (non-tax deductible)	106,169	182,972
- Donations in kind (non-tax deductible)	-	11,599
Government grants	4,781,229	4,150,737
Income from Day Activity Centre & School	800,649	757,232
Interest income	917	1,202
Other income	182,349	67,980
Donation income distributed from Headquarters	547,662	-
	<u>8,193,233</u>	<u>6,834,920</u>

Expenditure

Administration expenses	(448,056)	(225,268)
Depreciation of property, plant and equipment	(959,079)	(995,455)
Employee benefits	(5,810,158)	(4,670,420)
Fund-raising expenses	(31,888)	(29,164)
Operating lease expense	(2,880)	(2,715)
Training supplies and services	(17,302)	(157,760)
Other operating expenses	(480,026)	(427,620)
Charged by Headquarters	(301,301)	-
	<u>(8,050,690)</u>	<u>(6,508,402)</u>
Surplus for the year	<u>142,543</u>	<u>326,518</u>

	2013 \$	2012 \$
(f) St. Andrew's Mission Hospital Clinic (Elliot Road)		
Income		
Amortisation of deferred government grants/donations	11,115	11,192
Utilisation of deferred government grants/donations	26,710	-
Donations and fund raising		
- Donations in cash (tax deductible)	97,302	119,840
Other income	634	1,000
Ward and outpatient clinic fees	18,687	10,303
	<u>154,448</u>	<u>142,335</u>
Expenditure		
Administration expenses	(2,295)	(3,068)
Depreciation of property, plant and equipment	(11,033)	(11,132)
Employee benefits	(116,963)	(103,725)
Medical supplies and services	(9,973)	(7,238)
Other operating expenses	(14,184)	(14,932)
	<u>(154,448)</u>	<u>(140,095)</u>
Surplus for the year	<u>-</u>	<u>2,240</u>
(g) St. Andrew's Nursing Home		
Income		
Amortisation of deferred government grants/donations	193,580	-
Donations and fund raising		
- Donations in cash (tax deductible)	4,200	-
- Donations in cash (non-tax deductible)	1,782	-
Government grants	1,367,771	-
Land rent subsidy	126,730	-
Other income	2,523	-
Ward income	73,827	-
	<u>1,770,413</u>	<u>-</u>
Expenditure		
Administration expenses	(279,989)	-
Depreciation of property, plant and equipment	(193,876)	-
Employee benefits	(881,000)	-
Fund-raising expenses	(4,000)	-
Medical supplies and services	(86,593)	-
Other operating expenses:		
- Building maintenance	(13,415)	-
- Cleaning services	(14,310)	-
- Land rental expense	(126,730)	-
- Utilities	(13,267)	-
- Others	(162,386)	-
	<u>(1,775,566)</u>	<u>-</u>
Deficit for the year	<u>(5,153)</u>	<u>-</u>

19 FINANCIAL INSTRUMENTS

Risk management is integral to the whole business of the Hospital. The Hospital has a system of controls in place to create an acceptable balance between the cost of risks occurring and the cost of managing the risks. The management continually monitors the Hospital's risk management process to ensure that an appropriate balance between risk and control is achieved.

Credit risk

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

Liquidity risk

The Hospital has a prudent liquidity risk management policy, maintaining sufficient cash and available funding through government grants, donations, fund raising activities and credit facilities from external sources.

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

		Cash flows			
	Carrying amount	Total	Within 1 year	Between 2 to 5 years	More than 5 years
	\$	\$	\$	\$	
2013					
Financial liabilities					
Trade and other payables	4,313,344	4,313,344	4,313,344	-	-
Tenants' deposits received	250,266	250,266	33,972	216,294	-
Other deposits received	72,792	72,792	72,792	-	-
	4,636,402	4,636,402	4,420,108	216,294	-
2012					
Financial liabilities					
Interest-bearing liabilities	3,838,628	4,441,565	1,363,290	1,109,836	1,968,439
Trade and other payables	3,802,230	3,802,230	3,802,230	-	-
Tenants' deposits received	245,413	245,413	134,278	111,135	-
Other deposits received	52,350	52,350	52,350	-	-
	7,938,621	8,541,558	5,352,148	1,220,971	1,968,439

Interest rate risk

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

Sensitivity analysis

A change of 100 basis points ("bp") in interest rate at the reporting date would increase (decrease) surplus for the year by the amounts shown below. This analysis assumes that all other variables, in particular foreign currency rates, remain constant.

	Surplus for the year 100 bp increase 2013 \$	Surplus for the year 100 bp increase 2012 \$
Interest-bearing liabilities	-	(38,386)

As the fixed deposits bear interest at fixed rate, no sensitivity analysis has been presented.

Foreign currency risk

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

Fair values

Non-derivative financial liabilities

The carrying amount of non-derivative financial liabilities with interest rates that re-price within a year is assumed to approximate the fair value because of the short re-pricing period.

Other financial assets and liabilities

The carrying amounts of financial assets and liabilities with a maturity of less than one year (including trade and other receivables, cash and cash equivalents, and trade and other payables) are assumed to approximate their fair values, because of the short period to maturity.

Accounting classifications of financial assets and liabilities

	Note	Loans and receivables \$	Liabilities at amortised cost \$	Total carrying amount
31 December 2013				
Assets				
Cash and cash equivalents	9	9,489,367	-	9,489,367
Trade and other receivables	8	4,866,222	-	4,866,222
Capital grant receivable	7	1,615,062	-	1,615,062
		<u>15,970,651</u>	<u>-</u>	<u>15,970,651</u>
Liabilities				
Tenants' deposits received		-	250,266	250,266
Other deposits received		-	72,792	72,792
Trade and other payables	12	-	4,313,344	4,313,344
		<u>-</u>	<u>4,636,402</u>	<u>4,636,402</u>
31 December 2012				
Assets				
Cash and cash equivalents	9	7,661,896	-	7,661,896
Trade and other receivables	8	3,401,351	-	3,401,351
Capital grant receivable	7	3,654,892	-	3,654,892
		<u>14,718,139</u>	<u>-</u>	<u>14,718,139</u>
Liabilities				
Interest-bearing loans	10	-	3,838,628	3,838,628
Tenants' deposits received		-	245,413	245,413
Other deposits received		-	52,350	52,350
Trade and other payables	12	-	3,802,230	3,802,230
		<u>-</u>	<u>7,938,621</u>	<u>7,938,621</u>

20 COMMITMENTS

Capital commitments

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

	2013 \$	2012 \$
IT expansion project at St. Andrew's Community Hospital	18,827	85,900
Dementia Ward projects at St. Andrew's Community Hospital	58,080	-
IT expansion project at St. Andrew's Nursing Home	215,095	-
	<u>292,002</u>	<u>85,900</u>

Of the 2013 balance of \$292,002, approximately \$268,799 was funded by grants from the Ministry of Health and \$4,130 was funded by grants from Ministry of Social and Family Development.

Operating lease commitments – when the Hospital is a lessee

The future aggregate minimum lease payments under non-cancellable operating leases contracted for at the reporting date but not recognised as liabilities, are as follows:

	2013 \$	2012 \$
Within 1 year	1,581,368	961,888
After 1 year but within 5 years	3,106,962	89,088
	<u>4,688,330</u>	<u>1,050,976</u>

SANH currently has a lease agreement with the SLA at a land rental rate of \$49,108 per month for a period of 3 years with effect from 14 October 2013. The annual rent is fully subsidised by a land rent subsidy from the Ministry of Health.

Out of the committed land rental of \$1,060,318 (2012: \$933,588), there are \$932,790 (2012: \$786,772) to be funded by grants from the Ministry of Health.

Operating lease commitments – when the Hospital is a lessor

The future minimum lease payments receivable under operating leases contracted for at the reporting date but not recognised as receivables in the financial statements are as follows:

	2013 \$	2012 \$
Within 1 year	1,584,236	1,706,582
After 1 year but within 5 years	894,782	1,210,795
	<u>2,479,018</u>	<u>2,917,377</u>

21 REMUNERATION OF EMPLOYEES

The number of employees whose remuneration exceeded \$100,000 in the year are as follows:

	2013	2012
Number of employees in bands:		
\$300,001 to \$400,000	1	1
\$200,001 to \$300,000	2	1
\$100,001 to \$200,000	24	12

The number of staff employed by the Hospital as at 31 December 2013 was 577 (2012: 426).

22 RELATED PARTY TRANSACTIONS

For the purposes of these financial statements, parties are considered to be related to the Hospital if the Hospital has the ability, directly or indirectly, to control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Hospital and the party are subject to common control or common significant influence. Related parties may be individuals or other entities. Except for key management personnel compensation, there were no related party transactions for the financial year ended 31 December 2013.

No reimbursement or allowance was made to trustees/office bearers for services provided to the Hospital during the year.

Key management personnel compensation

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

Key management personnel compensation comprised:	2013 \$	2012 \$
Salaries and other short-term employee benefits	1,295,080	996,301

23 COMPARATIVE FIGURES

Certain items in the comparative figures have been reclassified to conform with the current year's presentation.



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