

# ANNUAL REPORT 2018







## CONTENTS

03	Introduction
04	President's Address
07	Review of Services
19	Mission to Seafarers
21	St. Andrew's Mission Hospital
22	Board of Management
24	Management and Other Committees
26	Management Executives
27	Corporate Governance
30	Conflict of Interest Policy
32	Reserves and Investment Policy
33	Whistleblowing Policy
34	Acknowledgement of Donations
38	Acknowledgement of Gifts and Services Rendered
41	Financial Statements



# INTRODUCTION

"Let your light so shine before men,  
that they may see your good works,  
and glorify your Father which is in heaven."

Matthew 5:16

## SHINING HIS LIGHT OF FAITH, HOPE, LOVE

Singapore Anglican Community Services (SACS) is a work produced by FAITH, an endurance nurtured by HOPE, and a labour prompted by LOVE. The early 1950s marked the genesis of SACS, with the setting up of a clinic by Mrs. Francis Thomas, a nurse and wife of the principal of St. Andrew's School then. The clinic served villagers living in the Potong Pasir area.

In 1967, Anglican Welfare Council, renamed Singapore Anglican Welfare Council (SAWC) in 1977, was inaugurated to serve the needs of the community. SAWC was restructured to bring together the other community service arms of the Anglican Church in Singapore. In 2004, it was renamed Singapore Anglican Community Services (SACS).

SACS is a voluntary welfare organisation and an approved Institution of Public Character. SACS serves the community through three areas: Psychiatric Services, Senior Services as well as Family and Children Services.

## OUR VISION

To be a light in society, relieving suffering and enriching lives with the love of Christ.

## OUR MISSION

To provide support, care and rehabilitation to the underserved and disadvantaged by ministering to their physical, mental and social needs based on Christian values.

## OUR CORE VALUES (L.I.G.H.T.)

- **Love:** We care for those in need with love and compassion, following the example of Christ.
- **Integrity:** We commit to the highest moral and ethical standards in word and deed.
- **Growth:** We increase in passion and professionalism, continuously learning and innovating.
- **Honour:** We accord due respect and dignity to every human being as created by God.
- **Teamwork:** We work together in an environment of trust, collaboration and mutual support.





## PRESIDENT'S ADDRESS

"Therefore, my beloved brothers, be steadfast, immovable,  
always abounding in the work of the Lord,  
knowing that in the Lord your labour is not in vain."  
1 Corinthians 15:58

Since 1967, Singapore Anglican Community Services (SACS) has faithfully followed the Lord's bidding to support and care for the disadvantaged and underserved. God has led SACS to plant and grow His Ministry of Love to meet the various needs of the community.

### A HEART FOR THE AGED

In early 2018, we started our first senior care centre at Hillview Rise, offering general and enhanced dementia day care, maintenance day care, and community rehabilitation. We also extended our reach to the elderly living in Tampines and Woodlands through two new senior activity centres. By February 2019, SACS' first nursing home in Taman Jurong will begin to provide long-term nursing care and rehabilitation for the elderly, and persons with dementia or mental health issues.

### BLESSED TO BE A BLESSING

SACS Psychiatric Services' Peer Support Specialists (PSSs) leverage on their lived experience to support others in their recovery from mental health issues. Mr. Tan Kok Liang, a PSS at Anglican Care Centre (ACC) (Simei), was despondent and withdrawn when he was diagnosed with schizophrenia in 2008. Under the dedicated care, expertise and support of the ACC (Simei) team, Kok Liang has since transformed from being reclusive to being a source of inspiration to both members and staff of the centre. He often goes the extra mile to motivate members to complete their rehabilitation programmes and lead purposeful lives. A supportive leader who walks the talk, he leads his peers in regular volunteer initiatives, bringing much joy to seniors residing at a nursing home in Simei. Kok Liang's love and care for persons with mental health issues (PMHI) is distinct as he actively seeks to plant seeds of hope in more PMHI by sharing his recovery journey at various community outreach events whilst advocating public acceptance of PMHI.

At Anglican Family Centre (AFC), clients also extended the love that they had received, by contributing back to the community. On 18 December 2018, 45 clients, staff and volunteers from AFC blessed residents of the Singapore Cheshire Home (SCH) with an uplifting Christmas celebration. The team warmed the hearts of 70 residents at SCH with their energetic dance and songs, and connected with them through interactive games. The celebration was of immense benefit to the clients of AFC, whose self-confidence and social skills were boosted as they stepped out of their comfort zone to interact with the residents. The gratitude they received from SCH reminded them that they have been blessed to be a blessing to others.

### SERVING IN HIS UNCEASING LOVE

Jesus declared in John 6:35, "I am the bread of life; whoever comes to me shall not hunger, and whoever believes in me shall never thirst." It is the mission of SACS to serve and impact the lives of all whom God entrusted to our care and be bread for others. We thank the government for providing substantial subsidies and other forms of support to enable us to carry out our ministry. We also thank the many dedicated staff and volunteers, individuals, corporations, business associations, philanthropic groups and foundations, as well as parishes, that have joined us in our mission to serve those in need. Thank you for your hard work, generous contributions and for blessing us with your support, prayers, advice and financial assistance.

Indeed, we give thanks to our good Lord Jesus Christ, for blessing us to be a blessing. May He, our good shepherd, continue to be our compass as we remain steadfast in seeking the welfare of the community by His grace and providence!

+ Rennis Singapore  
Bishop of Singapore  
President, Singapore Anglican Community Services



Since 1967, Singapore Anglican Community Services (SACS) has faithfully followed the Lord's bidding to support and care for the disadvantaged and underserved. God has led SACS to plant and grow His Ministry of Love to meet the various needs of the community.

---



Day rehabilitation services are made accessible to persons recovering from mental health issues at five care centres in various parts of Singapore. Adapting the Clubhouse Model, members are engaged in various programmes and activities to cultivate new interests and enhance their life skills to facilitate successful community integration.



To promote the mental well-being of members at Anglican Care Centre (Simei), T-Touch (a staff-led volunteer initiative of the investment company Temasek) generously sponsored a hydroponics system, which allows members to pick up new skills in urban farming.

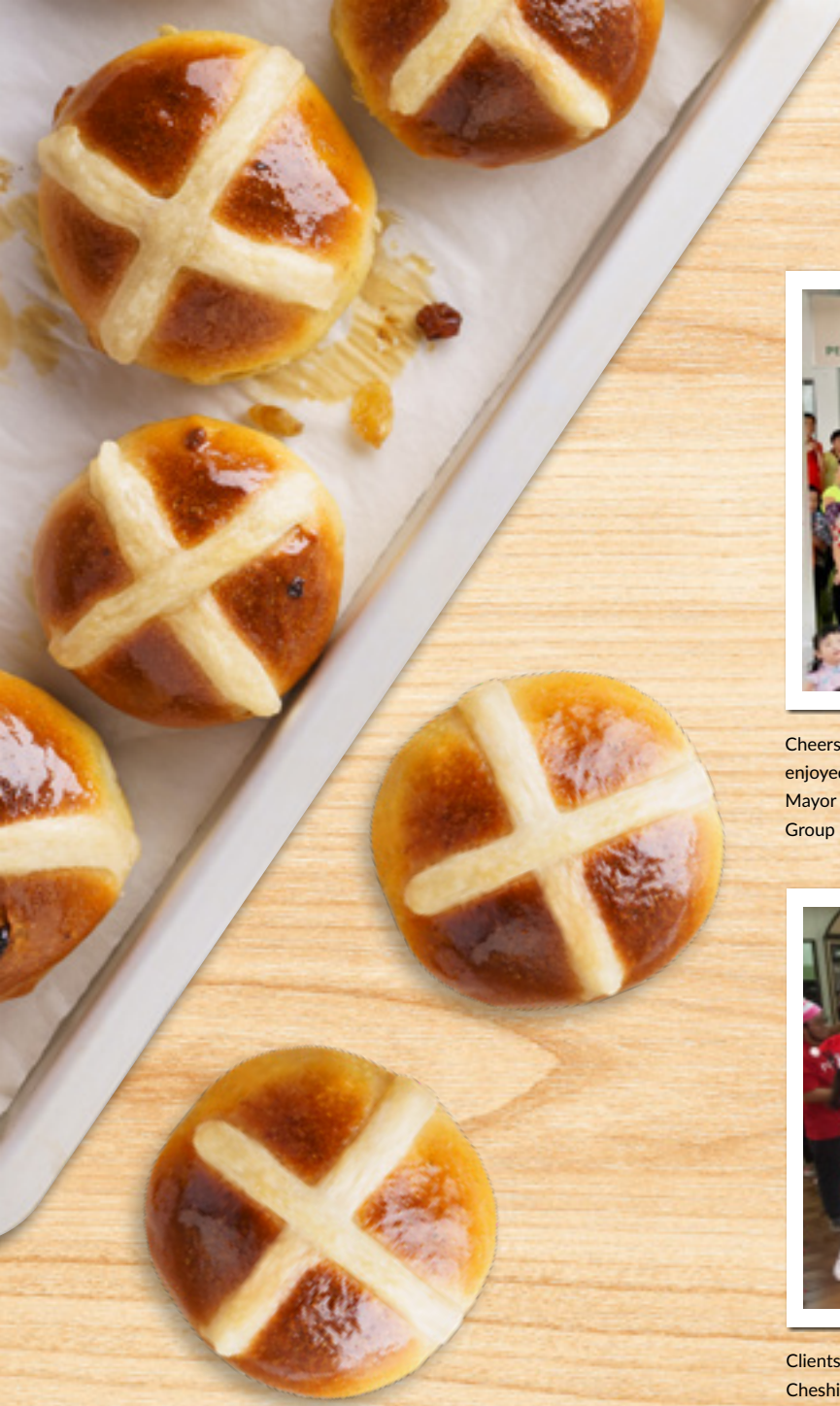


SACS aims to help the elderly age purposefully in the community and bring them out of isolation through various social and recreational activities at our senior activity centres.



At Anglican Senior Centre (Hillview), seniors are engaged socially, physically and cognitively through various activities so as to maintain or improve their overall wellbeing.





Cheers for seniors! The elderly at PEACE-Connect Senior Activity Centre enjoyed a joyous time of Chinese New Year celebration with Ms. Denise Phua, Mayor of Central Singapore District and Member of Parliament for Jalan Besar Group Representation Constituency, and children from PCF Sparkletots.



Clients of Anglican Family Centre brought cheer to the residents of Singapore Cheshire Home during the Christmas season through exciting performances and games.



St. Andrew's Nursing Home (Taman Jurong) will start operations in February 2019. The nursing home will be able to provide care for 290 residents who require long-term nursing care, including those with dementia or mental health issues.



The Befrienders Alumni (BFA) from CITY Community Services built beautiful connections with the children in Kampong Air, Batam. The BFA offered the children listening ears and engaged them in interactive activities with the aim of nurturing good character in them.





## REVIEW OF SERVICES

We give thanks to God for His unceasing love and providence, increasing our capacity and enlarging our boundaries to serve the many communities in need.

In 2018, Singapore Anglican Community Services (SACS), and its sister organisation, St. Andrew's Mission Hospital (SAMH), aligned their vision and values statements to represent the common goals and values of our two Anglican organisations in serving the community. The common vision and values statements reflect the partnership of SAMH and SACS in reaching out to the underserved and disadvantaged in our society with His love.

On behalf of the Board, I am pleased to provide an update on SACS and its community services: Psychiatric Services, Senior Services, as well as Family and Children Services.

### SERVING OUR COMMUNITY

#### PSYCHIATRIC SERVICES

SACS provides a seamless continuum of care for persons with mental health issues through five service arms: Residential Rehabilitation Services (RRS), Day Rehabilitation Services (DRS), Psychiatric Sheltered Home (PSH), COMMunity Intervention Team (COMIT) and Integrated Employment Services (IES).

#### 2018 STATISTICS

**2,293** clients served

**402** **238** **51** **1,102** **500**  
RRS DRS PSH COMIT IES

**86**  
clients completed  
IES programmes and  
were eligible for job  
placements

**688** new referrals

**115** **80** **43** **257** **193**  
RRS DRS PSH COMIT IES

**80**  
clients successfully  
gained employment

**265** clients achieved their recovery goals  
within a year and were discharged

**40** **51** **9** **165**  
RRS DRS PSH COMIT

**52**  
clients sustained  
employment for more  
than six months



#### PSYCHIATRIC SERVICES

## REVIEW OF SERVICES

### SENIOR SERVICES

Singapore Anglican Community Services (SACS) helps the elderly age purposefully in the community through five care services: Cluster Support Services (CSS), Community Resource Engagement and Service Team (CREST), Senior Group Home (SGH), Senior Activity Centres (SACs) and Senior Care Centre (SCC).

#### 2018 STATISTICS

**6,076** clients served

<b>293</b>	<b>353</b>	<b>24</b>	<b>5,303</b>	<b>103</b>
CSS	CREST	SGH	SACs	SCC

**144** volunteers recruited and trained

<b>23</b>	<b>13</b>	<b>108</b>	
CSS	CREST	SACs	

#### SENIOR SERVICES

### FAMILY AND CHILDREN SERVICES

#### Anglican Family Centre

A temporary and safe refuge for women and their children who have experienced family violence.

#### 2018 STATISTICS

**259**  
cases served

**188**  
cases discharged



#### ANGLICAN FAMILY CENTRE

### CITY Community Services

Reaches out to children from under-privileged families to develop their character and potential.

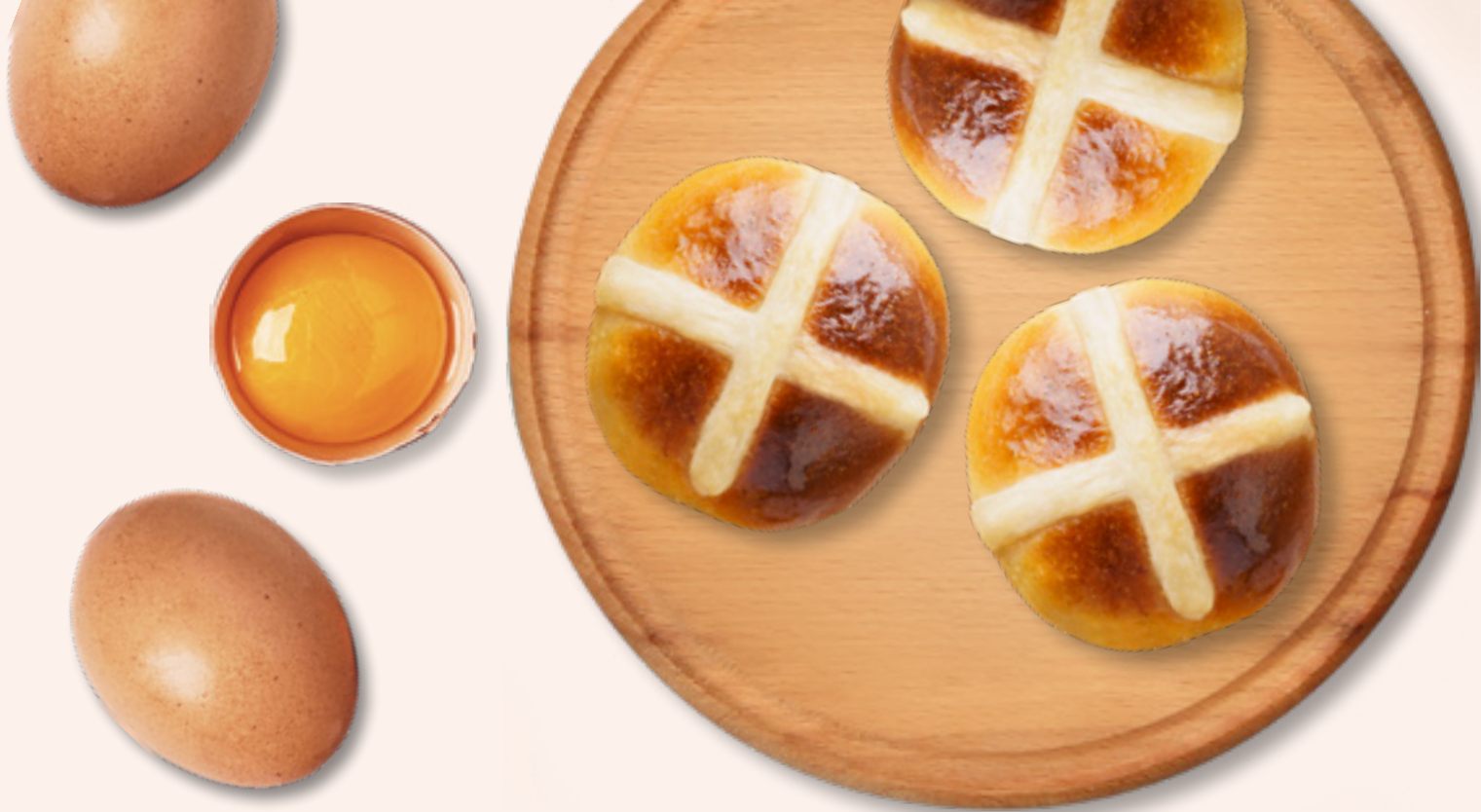
#### 2018 STATISTICS

**426**  
students served



#### CITY COMMUNITY SERVICES





### PSYCHIATRIC SERVICES

Since the launch of SACS Psychiatric Services in 1986, our tent has expanded to six service centres spread across the nation and integrated employment services to help persons with mental health issues (PMHI) in their recovery journeys. Our seamless continuum of psychiatric rehabilitation services provided care for 2,293 clients in 2018. We strive to be relevant in meeting the needs of PMHI by collaborating with various community partners, enhancing staff capability and improving capacity by implementing new programmes and services.

### CARF ACCREDITATION

The Commission on Accreditation of Rehabilitation Facilities (CARF) is a demonstration of accountability and conformance to internationally accepted standards that promote excellence in health and human service programmes. SACS was the first Asian mental health organisation to be accredited by CARF in 2009. In 2018, SACS was awarded the three-year accreditation by CARF. This fourth consecutive accreditation affirms the quality care provided by SACS Psychiatric Services.

### NEW PARTNERSHIPS

#### Peer Support Specialist Programme

SACS collaborated with the National Council of Social Service (NCSS) on the Peer Specialist Training Programme, a competency-based training for individuals to leverage their lived experience to support others in their recovery from mental health issues. SACS offers internship opportunities for programme participants. A number of our clients have participated in the programme and benefited greatly from it.

For clients who have graduated from the programmes and are discharged from our services, SACS offers them employment opportunities such as Programme Assistants, Peer Bridgers and Employment Support Services Specialists. To date, we have seven certified Peer Support Specialists working in our centres.

#### Partnering Singapore Institute of Technology (SIT)

As part of our efforts to raise awareness and knowledge of Psychiatric Care, three site tours were arranged for more than 100 Allied Health students from SIT in 2018 to visit our service centres. Through the visits, the students gained insight on how SACS Psychiatric Services serves the different needs of PMHI and supports their recovery journey. The students also gained a better understanding on how to utilise their knowledge and skills to help persons recovering from physical and mental health issues.

### PEER BRIDGER PROJECT

Launched in May 2018, the Peer Bridger Project is a three-year pilot project funded by the NCSS. Helmed by two of our Peer Support Specialists, the project aims to help clients integrate smoothly into the community after their discharge from Residential Rehabilitation Services. Support is rendered over six months to assist the clients in sustaining their recovery within the community and in turn, lead a better quality of life.



## REVIEW OF SERVICES

### RESIDENTIAL REHABILITATION SERVICES

Short-term residential care was provided for 402 clients at Anglican Care Centres in Hougang and Simei. New referrals constituted 29% of the cases. Of the 102 clients discharged, 40 (39%) achieved their recovery goals.

STATISTICS OF TOTAL CLIENTS SERVED IN 2018	ACC (HG) <sup>1</sup>	ACC (SM) <sup>2</sup>	TOTAL
<b>REFERRAL SOURCE (NEW CLIENTS ONLY)</b>			
Institute of Mental Health	47	53	100
Restructured Hospitals	1	4	5
Internal Referral from SACS Psychiatric Services	0	3	3
Others	4	3	7
<b>DIAGNOSIS</b>			
Schizophrenia	171	153	324
Mood Disorders	17	25	42
Anxiety Disorder	9	7	16
Others	13	7	20
<b>AGE GROUP</b>			
Below 21	0	3	3
21 - 29	8	16	24
30 - 39	29	41	70
40 - 49	51	58	109
50 - 59	84	46	130
60 and above	38	28	66
<b>EDUCATION LEVEL</b>			
No Formal Education	0	2	2
Primary Qualification	49	36	85
Secondary Qualification	85	77	162
Institute of Technical Education	26	22	48
Junior College Qualification	11	15	26
Diploma	12	24	36
Bachelor's Degree	11	14	25
Others	16	2	18
<b>DISCHARGE OUTCOMES</b>			
Recovery Goals Achieved	12	28	40
Dropped Out of Programme	13	9	22
Involuntary Discharge	5	2	7
Readmission to Hospitals	15	11	26
Remanded / Incarcerated	0	1	1
Others	4	2	6

<sup>1</sup> Anglican Care Centre (Hougang)

<sup>2</sup> Anglican Care Centre (Simei)

### 2018 STATISTICS

**402** clients served

**210**

ACC(HG)<sup>1</sup>

**192**

ACC(SM)<sup>2</sup>



**115** new referrals

**52**

ACC(HG)<sup>1</sup>

**63**

ACC(SM)<sup>2</sup>



**40** clients achieved recovery goals and were discharged

**12**

ACC(HG)<sup>1</sup>

**28**

ACC(SM)<sup>2</sup>





## 2018 STATISTICS

**238** clients served

**23** ACC(HG)<sup>1</sup> **72** ACC(SM)<sup>2</sup> **75** ACC(BB)<sup>3</sup>

**44** ACC(PR)<sup>4</sup> **24** ACC(YS)<sup>5</sup>



**80** new referrals

**4** ACC(HG)<sup>1</sup> **31** ACC(SM)<sup>2</sup> **37** ACC(BB)<sup>3</sup>

**6** ACC(PR)<sup>4</sup> **2** ACC(YS)<sup>5</sup>



**51** clients achieved recovery goals and were discharged

**1** ACC(HG)<sup>1</sup> **9** ACC(SM)<sup>2</sup> **22** ACC(BB)<sup>3</sup>

**16** ACC(PR)<sup>4</sup> **3** ACC(YS)<sup>5</sup>



## DAY REHABILITATION SERVICES

SACS Psychiatric Services supported 238 clients in their recovery through a wide array of personalised day rehabilitation programmes, available at Anglican Care Centres in Hougang, Simei, Bukit Batok, Pasir Ris and Yishun. New referrals constituted 34% of the cases. Of the 74 clients discharged, 51 (69%) achieved their recovery goals.

### STATISTICS OF TOTAL CLIENTS SERVED IN 2018

ACC (HG)<sup>1</sup> ACC (SM)<sup>2</sup> ACC (BB)<sup>3</sup> ACC (PR)<sup>4</sup> ACC (YS)<sup>5</sup> TOTAL

#### REFERRAL SOURCE (NEW CLIENTS ONLY)

Institute of Mental Health	3	16	36	1	1	57
Restructured Hospitals	1	7	1	1	0	10
Internal Referral from SACS Psychiatric Services	0	8	0	4	0	12
Others	0	0	0	0	1	1

#### DIAGNOSIS

Schizophrenia	21	55	50	32	17	175
Mood Disorders	1	9	12	8	6	36
Anxiety Disorder	0	4	4	4	0	12
Others	1	4	9	0	1	15

#### AGE GROUP

Below 21	0	1	0	0	0	1
21 - 29	1	9	5	8	1	24
30 - 39	2	6	18	9	8	43
40 - 49	6	24	16	10	3	59
50 - 59	7	24	25	9	5	70
60 and above	7	8	11	8	7	41

#### EDUCATION LEVEL

No Formal Education	1	0	1	0	3	5
Primary Qualification	6	17	17	7	10	57
Secondary Qualification	12	30	29	17	7	95
Institute of Technical Education	1	11	9	2	2	25
Junior College	0	3	5	3	1	12
Qualification						
Diploma	1	6	8	8	1	24
Bachelor's Degree	0	4	1	1	0	6
Others	2	1	5	6	0	14

#### DISCHARGE OUTCOMES

Recovery Goals Achieved	1	9	22	16	3	51
Dropped Out of Programme	3	8	0	3	1	15
Involuntary Discharge	0	0	0	0	1	1
Readmission to Hospitals	0	2	1	0	0	3
Remanded / Incarcerated	0	0	0	0	1	1
Others	0	3	0	0	0	3

<sup>1</sup> Anglican Care Centre (Hougang)

<sup>2</sup> Anglican Care Centre (Simei)

<sup>3</sup> Anglican Care Centre (Bukit Batok)

<sup>4</sup> Anglican Care Centre (Pasir Ris)

<sup>5</sup> Anglican Care Centre (Yishun)



## REVIEW OF SERVICES

### PSYCHIATRIC SHELTERED HOME

Anglican Care Centre (Farrer Park) provides temporary accommodation to persons recovering from mental health issues and furthers their recovery to live independently and integrate into the community. In 2018, the centre served 51 clients, of which 43 (84%) were new referrals. Of the 19 clients discharged, 9 (47%) achieved their recovery goals.

STATISTICS OF TOTAL CLIENTS SERVED IN 2018	ACC (FP) <sup>1</sup>
<b>REFERRAL SOURCE (NEW CLIENTS ONLY)</b>	
Institute of Mental Health	36
Restructured Hospitals	6
Internal Referral from SACS Psychiatric Services	1
<b>DIAGNOSIS</b>	
Schizophrenia	29
Mood Disorders	11
Anxiety Disorder	5
Others	6
<b>AGE GROUP</b>	
Below 21	3
21 - 29	9
30 - 39	8
40 - 49	10
50 - 59	15
60 and above	6
<b>EDUCATION LEVEL</b>	
Primary Qualification	6
Secondary Qualification	27
Institute of Technical Education	2
Junior College Qualification	1
Diploma	10
Bachelor's Degree	3
Others	2
<b>DISCHARGE OUTCOMES</b>	
Recovery Goals Achieved	9
Dropped Out of Programme	2
Involuntary Discharge	4
Readmission to Hospitals	2
Others	2

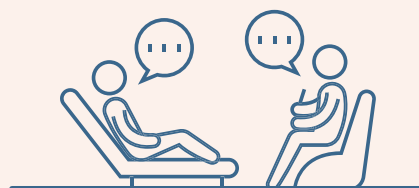
<sup>1</sup> Anglican Care Centre (Farrer Park)



### 2018 STATISTICS

51

clients served



43

new referrals



9

clients achieved recovery goals and were discharged



## 2018 STATISTICS

**1,102** clients served

**453 335 314**

ACC(BB)<sup>1</sup> ACC(PR)<sup>2</sup> ACC(YS)<sup>3</sup>



**257** new referrals

**129 64 64**

ACC(BB)<sup>1</sup> ACC(PR)<sup>2</sup> ACC(YS)<sup>3</sup>



**165** clients achieved recovery goals and were discharged

**101 29 35**

ACC(BB)<sup>1</sup> ACC(PR)<sup>2</sup> ACC(YS)<sup>3</sup>



## COMMUNITY INTERVENTION TEAM

The COMMunity Intervention Team (COMIT) provides counselling, training and support services to persons with mental health issues and their caregivers at their place of residence. In 2018, our three COMITs from Anglican Care Centres in Bukit Batok, Pasir Ris and Yishun, reached out to a total of 1,102 clients. New referrals constituted 23% of the cases. Of the 242 clients discharged, 165 (68%) achieved their recovery goals.

### STATISTICS OF TOTAL CLIENTS SERVED IN 2018

ACC (BB)<sup>1</sup> ACC (PR)<sup>2</sup> ACC (YS)<sup>3</sup> TOTAL

#### REFERRAL SOURCE (NEW CLIENTS ONLY)

Institute of Mental Health	53	16	26	95
Restructured Hospitals	44	20	13	77
Internal Referral from SACS Psychiatric Services	2	13	5	20
Others	30	15	20	65

#### DIAGNOSIS

Schizophrenia	239	180	205	624
Mood Disorders	108	82	74	264
Anxiety Disorder	48	31	23	102
Others	58	42	12	112

#### AGE GROUP

Below 21	5	3	5	13
21 - 29	55	40	35	130
30 - 39	85	63	59	207
40 - 49	102	72	64	238
50 - 59	110	91	86	287
60 and above	96	66	65	227

#### EDUCATION LEVEL

No Formal Education	3	3	19	25
Primary Qualification	100	69	96	265
Secondary Qualification	166	100	90	356
Institute of Technical Education	50	23	26	99
Junior College Qualification	24	19	14	57
Diploma	56	45	29	130
Bachelor's Degree	39	43	26	108
Others	15	33	14	62

#### DISCHARGE OUTCOMES

Recovery Goals Achieved	101	29	35	165
Dropped Out of Programme	8	30	16	54
Involuntary Discharge	1	3	1	5
Readmission to Hospitals	2	3	5	10
Remanded / Incarcerated	0	0	1	1
Others	2	3	2	7

<sup>1</sup> Anglican Care Centre (Bukit Batok)

<sup>2</sup> Anglican Care Centre (Pasir Ris)

<sup>3</sup> Anglican Care Centre (Yishun)



## REVIEW OF SERVICES

### INTEGRATED EMPLOYMENT SERVICES

Singapore Anglican Community Services provides a wide range of employment services to develop clients' potential and help them gain and sustain employment in the competitive job market. The Integrated Employment Services (IES) served 430 clients, of which 193 (45%) were new referrals. In addition, 70 clients attended the Employment Training Course (ETC), a one-off training programme. SACS also reached out to 12 employers through the Employee Assistance Programme (EAP+) to equip and support them with knowledge and skills in hiring persons with mental health issues. Workshops on mental health wellness held at their workplaces were attended by 204 participants.

STATISTICS OF TOTAL CLIENTS SERVED IN 2018	ESS <sup>1</sup>	EIP <sup>2</sup>	EAP+ <sup>3</sup>	SE <sup>4</sup>	TOTAL
<b>REFERRAL SOURCE (NEW CLIENTS ONLY)</b>					
Institute of Mental Health	30	0	0	0	30
Restructured Hospitals	43	0	0	0	43
Internal Referral from SACS	26	26	0	42	94
Psychiatric Services					
Others	10	0	16	0	26
<b>DIAGNOSIS</b>					
Schizophrenia	162	22	0	42	226
Mood Disorders	99	13	0	14	126
Anxiety Disorder	41	6	0	5	52
Others	3	0	23	0	26
<b>AGE GROUP</b>					
21 - 29	52	9	3	12	76
30 - 39	124	21	9	30	184
40 - 49	77	8	11	14	110
50 - 59	52	3	0	5	60
<b>EDUCATION LEVEL</b>					
Primary Qualification	18	2	0	7	27
Secondary Qualification	76	7	1	25	109
Institute of Technical Education	29	3	3	6	41
Junior College Qualification	17	1	2	2	22
Diploma	108	22	5	15	150
Bachelor's Degree	57	6	12	6	81
<b>DISCHARGE OUTCOMES</b>					
Completed IES Programmes and Eligible for Job Placement:	55	14	0	17	86
- Successfully Employed	55	14	0	11	80
- Sustained Employment for less than 3 months	55	14	0	10	79
- Sustained Employment for 3 to 6 months	52	14	0	7	73
- Sustained Employment for more than 6 months	49	0	0	3	52
Did not complete IES Programme:	24	7	0	20	51
- Dropped Out of Programme	17	4	0	20	41
- Readmission to Hospitals	1	0	0	0	1
- Others	6	3	0	0	9

### 2018 STATISTICS

**430** clients served

**305** **41** **23** **61**  
ESS<sup>1</sup> EIP<sup>2</sup> EAP+<sup>3</sup> SE<sup>4</sup>



**193** new referrals

**109** **26** **16** **42**  
ESS<sup>1</sup> EIP<sup>2</sup> EAP+<sup>3</sup> SE<sup>4</sup>



**86** clients completed IES programmes

**55** **14** **17**  
ESS<sup>1</sup> EIP<sup>2</sup> SE<sup>4</sup>



**52** clients gained and sustained employment for more than 6 months

**49** **3**  
ESS<sup>1</sup> SE<sup>4</sup>



- <sup>1</sup> Employment Support Services
- <sup>2</sup> Employment Internship Programme
- <sup>3</sup> Employment Assistance Programme
- <sup>4</sup> Social Enterprises

## 2018 STATISTICS

# 293

seniors served through  
Cluster Support Services

## 167

ACO(JE)<sup>1</sup>

## 126

PECCO<sup>2</sup>



# 353

seniors served through CREST

## 157

ACO(JE)<sup>1</sup>

## 196

PECCO<sup>2</sup>



# 24

seniors served through  
Senior Group Homes

## 7

ACO(JE)<sup>1</sup>

## 17

PECCO<sup>2</sup>



## SENIOR SERVICES

### CLUSTER OPERATORS

Anglican Cluster Operator (ACO) (Jurong East), and PEACE-Connect Cluster Operator (PECCO), operated by Holy Trinity Parish under the umbrella of Singapore Anglican Community Services, look after the social welfare, home nursing, home help and mental health of the elderly living in Jurong East and Bukit Batok, as well as Kampong Glam, Kallang, Novena and Rochor respectively.

Together, the two cluster operators serve 670 elderly through their Cluster Support Services, Community, Resources, Engagement and Support Team (CREST), and Senior Group Homes.

### STATISTICS OF TOTAL CLIENTS SERVED IN 2018

CLUSTER SUPPORT SERVICES	ACO(JE) <sup>1</sup>	PECCO <sup>2</sup>	TOTAL
<b>REFERRAL SOURCE (NEW CLIENTS ONLY)</b>			
Hospitals	35	15	50
Social Service Agencies	28	95	123
Community Grassroots Organisations	33	0	33
Others	12	16	28
<b>VOLUNTEERS RECRUITED AND TRAINED</b>			
	15	8	23
<b>CREST</b>			
<b>REFERRAL SOURCE (NEW CLIENTS ONLY)</b>			
Hospitals	51	3	54
Social Service Offices	92	36	128
Community Grassroots Organisations	1	0	1
Others	13	62	75
<b>VOLUNTEERS RECRUITED AND TRAINED</b>			
	8	5	13
<b>SENIOR GROUP HOMES</b>			
Home Capacity	12	17	29
Seniors Served	7	17	24

<sup>1</sup> Anglican Cluster Operator (Jurong East)

<sup>2</sup> PEACE-Connect Cluster Operator

### NEW INITIATIVE

PECCO started running the Community Befriender Programme (CBP) in 2018 and paired 11 befrienders with seniors in their neighbourhood to prevent loneliness and social isolation. Apart from bringing cheer to the elderly, befrienders help to act as eyes and ears so that the seniors' needs can be better understood and supported.

### COMMUNITY OUTREACH

On 15 July 2018, ACO (Jurong East) took part in "Project Hand In Hand" organised by the Jurong Central Constituency to reach out to residents living in rental flats at Blk 373 and 374 Jurong East Street 32. Dementia screening was provided and information on care services were shared with the seniors.

Anglican CREST (Jurong East) co-organised "Healthy Minds, Happy Lives - Resilience Across the Ages" with Anglican Care Centre (Bukit Batok) at Bukit Batok East Community Centre. During this educational outreach, various talks and screenings for dementia and depression were conducted for residents to raise public awareness of mental health.



## REVIEW OF SERVICES

### SENIOR ACTIVITY CENTRES

In 2018, 5,303 seniors were served through six Senior Activity Centres (SACs) under the care of SACS. Each SAC provides a communal active ageing space where seniors can engage in social-recreational programmes. Opened in April and August 2018 respectively, Anglican Senior Centres in Tampines and Woodlands are new additions to the family.

Something Old Something New (SOSN), a thrift shop which sells affordable second-hand items, is co-located at each SAC (except at PCSAC@5<sup>5</sup> and PCSAC@8<sup>6</sup>). SOSN is a social enterprise that offers learning opportunities and vocational training for persons recovering from mental health issues.

### 2018 STATISTICS

**5,303** seniors served

**1,066**

ASC(YS)<sup>1</sup>

**1,009**

ASC(JW)<sup>2</sup>

**1,132**

ASC(TM)<sup>3</sup>

**711**

ASC(WL)<sup>4</sup>

**648**

PCSAC@5<sup>5</sup>

**737**

PCSAC@8<sup>6</sup>



STATISTICS OF TOTAL CLIENTS SERVED IN 2018	ASC (YS) <sup>1</sup>	ASC (JW) <sup>2</sup>	ASC (TM) <sup>3</sup>	ASC (WL) <sup>4</sup>	PC SAC@5 <sup>5</sup>	PC SAC@8 <sup>6</sup>	TOTAL
<b>AGE GROUP</b>							
Below 50	122	0	20	14	0	0	156
50 - 59	168	20	188	109	0	0	485
60 - 79	581	656	796	530	502	569	3,634
80 and above	195	333	128	58	146	168	1,028
<b>VOLUNTEERS RECRUITED AND TRAINED</b>							
	12	4	40	6	21	25	108

<sup>1</sup> Anglican Senior Centre (Yishun)

<sup>2</sup> Anglican Senior Centre (Jurong West)

<sup>3</sup> Anglican Senior Centre (Tampines)

<sup>4</sup> Anglican Senior Centre (Woodlands)

<sup>5</sup> PEACE-Connect Senior Activity Centre at Kampong Glam Blk 5

<sup>6</sup> PEACE-Connect Senior Activity Centre at Kampong Glam Blk 8

### NEW INITIATIVES

#### Care Close To Home Programme

PEACE-Connect Senior Activity Centres (PCSACs) aim to help seniors in ageing rental precincts in Kampong Glam age in place, by effectively turning these precincts into in-situ "care homes" with assisted living support. A care team, comprising a case manager, healthcare and social aides, is stationed at each PCSAC to provide health and social support for seniors residing in rental flats in the neighbourhood.



## SENIOR CARE SERVICES

Started in January 2018, the Anglican Senior Centre (ASC) in Hillview is a new eldercare initiative by Singapore Anglican Community Services. It provides Community Rehabilitation, Maintenance, General and Enhanced Dementia Day Care services for residents living in Choa Chu Kang, Bukit Panjang, Bukit Batok and Upper Bukit Timah. By end 2018, the centre served 103 clients, achieving 1,371 day care attendances and 1,366 day rehabilitation attendances.

## STATISTICS OF TOTAL CLIENTS SERVED IN 2018

	ASC(HV) <sup>1</sup>
DAY CARE SERVICES	53
DAY REHABILITATION	50

<sup>1</sup> Anglican Senior Centre (Hillview)

## HELPING SENIORS TO AGE MEANINGFULLY

Over the year, seniors at ASC (Hillview) were purposefully engaged in various ways. Seniors with dementia participated in Cognitive Stimulation Therapy, a structured group therapy programme conducted by our trained occupational therapist that aims to maintain or improve their cognitive function and well-being. The programme has been modified by the therapy team to suit the culture, habits and history of the seniors in Singapore. Seniors also looked forward to outings organised by the centre, keeping them in touch with the changing landscape of the country. To educate the seniors and their caregivers on healthy ageing, the Health Promotion Board was also invited to conduct a series of public talks and workshops on ageing well. Student volunteers from Hwa Chong Institution also engaged the seniors in meaningful games and activities. Through their conversations, these young adults also learnt valuable lessons about tenacity and resilience in overcoming difficulties in life.

ASC (Hillview) also actively participated in a number of community engagement events to raise public awareness in eldercare and dementia care. The events include "Healthy Minds, Happy Lives - Resilience Across the Ages" organised by Anglican CREST (Jurong East) and Anglican Care Centre (Bukit Batok) at Bukit Batok East Community Centre, and Seniors' Gathering Day organised by St. Andrew's Cathedral, SACS Psychiatric Services along with various community partners. Health talks were conducted by our therapy team at neighboring churches such as The Salvation Army and Covenant Evangelical Free Church.

## 2018 STATISTICS

**103** seniors served

**1,371**  
Day Care Attendances

**1,366**  
Day Rehabilitation Attendances





# REVIEW OF SERVICES

## FAMILY AND CHILDREN SERVICES

### TEMPORARY REFUGE FOR WOMEN AND THEIR CHILDREN

In 2018, Anglican Family Centre (AFC) provided a safe temporary abode for 259 clients – a 53% hike from the year before. 76 mothers-in-crisis and their 143 children made up the majority of the cases. The remaining 40 cases were individual women who faced domestic violence or were homeless.

#### 2018 STATISTICS

**259**

cases served

**188**

cases discharged



ANGLICAN FAMILY CENTRE

#### TOTAL CASES SERVED IN 2018

Social Agencies	234
Government Agencies	21
Others	4

#### CASE TYPE

Family Violence	239
Homeless	20

#### DISCHARGE OUTCOMES

Returned to Home	90
HDB Rental Flat	34
Open Market Rental	13
Relatives / Friends	27
Others	24

### CHILDREN BEFRIENDING

CITY Community Services (CITY), operated by St. Andrew's Cathedral under the umbrella of Singapore Anglican Community Services (SACS), mentored and counselled 426 students in 2018. It also organised various exciting programmes to develop and inculcate good values in them.

2018 marked CITY's 11th year of service. In celebration of the milestone, CITY Family Carnival was held on 7 July 2018 at Playspace@Scape, bringing together CITY's beneficiaries, their families and CITY's staff for a day of fun and bonding.

On 30 October 2018, CITY LIFE Dinner, a CITY fundraising effort, was held at One Farrer Hotel and Spa. Mr. Desmond Lee, Minister for Social and Family Development and Second Minister for National Development, graced the event as the Guest-of-Honour, and lauded the contributions of CITY in caring for less privileged children. \$130,000 was raised from the event for the work of CITY.

#### Reaching Out To The Young

The Befrienders Alumni continues to reach out to students and engage them actively through two futsal street soccer teams (one male and one female) every Saturday. The teams participated in the National Street Soccer League in June 2018. The Befrienders Alumni also organised community service trips to reach out to the children living in Kampong Air, Batam, engaging them in various character building activities.

Through the two Befrienders Camps organised by CITY, 137 students participated in various character-building activities, unleashing the potential in them.

Looking forward, CITY aims to strengthen and expand the Befrienders Alumni and explore new ways to help disadvantaged children and families.

#### TOTAL STUDENTS SERVED IN 2018

Befrienders Clubs / Camps	300
Befrienders Alumni	25
Student Care Centre	101

#### AGE GROUP

Lower Primary (7 - 9 years old)	76
Upper Primary (10 - 12 years old)	325
Secondary (13 - 16 years old)	25

#### 2018 STATISTICS

**426**

students served

CITY COMMUNITY SERVICES



### THE ROAD AHEAD

As we move into a new year, SACS remains steadfast in our commitment of hope and services in the same love of God, our Bread of Life, and continues to grow His Ministry of Love for the welfare of the city.

Dr. Arthur Chern  
Group Chief Executive Officer  
Singapore Anglican Community Services



# MISSION TO SEAFARERS

AFFILIATED ORGANISATION

## INTRODUCTION

The Mission to Seafarers (MtS) is the world's leading maritime welfare missionary society of the Anglican Church, recognised and trusted by 1.5 million merchant seafarers. With a presence of over 200 ports in 71 countries, the charity provides for the practical, social and spiritual needs of all seafarers regardless of race, creed or nationality through a network of chaplains, staff and volunteers.

## HUMAN RESOURCE

### Full Time Paid Staff

#### Port Chaplain

Reverend Peter Manimuthu (till 28 February 2018)  
Mr. Toh Soon Kok (w.e.f. 1 August 2018)

#### Associate Port Chaplain

Mr. Toh Soon Kok (till 31 July 2018)

#### Administrator

Ms. Susan Koh

### Service Providers

#### Operations Executive

Mr. Ho Kit Yee

#### Accountant

Ms. Christina Tay

## MANAGEMENT COMMITTEE

MtS (Singapore) has a group of dedicated volunteers who serve management functions. Working in concert with the staff, the management committee meets regularly to provide management direction and decisions, review finances and plan activities in the interest of the Mission's goals and values. For the calendar year 2018, the management committee held a total of six meetings and the members' appointments are as follows:

#### Chairman

Capt. Robert Francis Walker

#### Vice Chairman

Mr. Andrew Tay

#### Honourary Treasurer

Mr. Victor Tan

#### Honourary Secretary

Mr. Vitalii Chaika

#### Committee Member

Mr. SC Lim

#### Co-opted Members

Capt. Frederick Francis

Capt. Robin Foo

Capt. Richard Howe

Mr. Francis Godfrey Maximillian Theodore

## ACTIVITIES

Visitations to ships berthed in the three ports at Tanjong Pagar, Pasir Panjang, Jurong, as well as anchorages, are conducted regularly from Monday to Friday. The International Drop-in Centre for seafarers in Jurong Port, a home away from home, remains operational from Monday to Friday, 10.00 am to 10.00 pm and 4.00 pm to 10.00 pm on Saturday. Seafarers who are hospitalised are visited and cared for at maritime medical centers, private and re-structured hospitals. Free transportation for seafarers is provided daily from ship to shore.

## FUNDRAISING EVENTS AND DONATIONS

MtS (Singapore) relies heavily on donations / funds received through individuals, churches and corporate donors. We are thankful for the prayers and support offered by the various parishes which have enabled us to provide effective ministry to all seafarers who call at any of the ports of Singapore. We wish to express our heartfelt thanks to Maritime and Port Authority of Singapore (MPA), Singapore Maritime Officers' Union (SMOU), Singapore Organisation of Seamen (SOS) and ASP Ship Management Pte Ltd for their generous contributions towards the cause of the Mission.

## TOTAL FUNDS AND DONATIONS RECEIVED

	(S\$)
Annual Sea Sunday Appeal	64,394.90
Donation from Anglican Churches	10,410.00
Donation from Others	36,651.88
Donation from Corporate Organisations	7,709.10
Ship Blessing Collection	666.00
Seafarers Award Dinner 2018	144,817.70
Standard Chartered Marathon 2018	1,700.00
ITF Charity Golf 2018	19,902.29
MPA Grant	60,000.00
SMOU Grant	40,000.00
<b>Total</b>	<b>386,251.87</b>



# MISSION TO SEAFARERS

## HIGHLIGHTS OF MINISTRY

### Reaching Out to the Unreachable

Due to safety and security reasons, oil and chemical terminals in some parts of the world are not easily accessible. As such, seafarers working on board oil and chemical tankers often do not get shore leave or visits by Port Chaplains throughout their sailing contract. Their contracts may be fairly lengthy, possibly lasting from four to ten months. For most seafarers, the only opportunity to go ashore or receive visits from Chaplains is when the tankers are anchored. Taking these circumstances into consideration, MtS (Singapore) commenced a pilot programme in early 2018 to reach out to the unreachable at the anchorages and visit seafarers on board tankers where their ships are anchored. We hope to cast our nets wider to ensure no seafarer would fall through the gaps. However, hiring a boat to the anchorages could be a hefty expense for the Mission. Seafarers on board container, general cargo and bulk carriers berthing in the ports have been well taken care of. We believe no seafarer should be denied of shore leave or care provided by MtS (Singapore) because of the limitations in resources. We continue to trust our Jehovah Jireh for His provision.

### Sailing Chaplaincy

A short sailing stint was arranged for the Singapore Port Chaplain on one tanker in August 2018. It was a good opportunity for the Port Chaplain to perceive the challenges of shipboard life from the seafarer's perspective. The short voyage allowed the Port Chaplain to spend quality time with the crew members with the aim of improving the services that the Mission provides for the welfare of seafarers. During two rotations from Pasir Gudang, Malaysia to Singapore, the Port Chaplain and all crew were able to engage in valuable exchanges and experiences that were both enlightening and interesting, such as responding to a call for assistance in search of a missing crew member from another vessel who fell overboard. The visiting Port Chaplain facilitated interaction and bonding sessions as well as motivated the crew members to work safely so that they can continue to provide for their families and go home safely to their loved ones.

Port Chaplains around the world connect with seafarers through ship visits in ports on a regular basis. They offer a listening ear and engage seafarers in conversation to address their needs and struggles. A short voyage on board like this improves the time spent with individuals and provides the opportunity for the Port Chaplain to gain a better understanding of shipboard life and the opportunity to listen to and share problems both at work and at home.

These were only small steps taken to understand and relieve stress in seafarers, but a little ripple could go a long way in reflecting the Glory of God, showing care and concern for the "Big Seafaring Family".

### Help Provided for Distressed Seafarers

Eight Vietnamese seafarers embroiled with a legal case sought help from MtS (Singapore). Their Captain and some senior officers were charged for pilfering bunkers (stealing fuel). The crew members were assisting with the ongoing investigation and were not repatriated. Meanwhile, they needed accommodation. However, their shipping agent could not sustain the payment for the seafarers' accommodation.

Upon receiving the news, MtS (Singapore) provided assistance in sourcing for accommodation for these seafarers. Several avenues were explored, and one of them acceded to our request to provide lodging and three meals daily for the eight Vietnamese seafarers during their stay in Singapore. We praise God for strong leadership within the Mission and pray for great partners to come alongside us.

## FINANCIAL YEAR 2018

	(S\$)
Total Income	399,922
Total Expenditure	389,330
<b>Surplus/(Deficit)</b>	<b>10,592</b>

## CONCLUSION

The nature of the work of seafarers requires them to spend months away from their families. At sea, they are completely cut off from all that we take for granted and in ports, they are always visitors, sometimes strangers. Seafarers continue to endure long periods of loneliness and isolation and face issues such as piracy, abandonment, non-payment of wages, denial of shore leave, shipwreck, isolation and separation from families. It is for these reasons that we continue to exist to care for seafarers. We pray that through these works, they will experience the Father's love.

Mr. Toh Soon Kok  
Port Chaplain  
Mission to Seafarers



# ST. ANDREW'S MISSION HOSPITAL

AFFILIATED ORGANISATION

On behalf of the Board, I am pleased to provide an update on St. Andrew's Mission Hospital and its community services: St. Andrew's Autism Centre, St. Andrew's Community Hospital, St. Andrew's Nursing Homes and St. Andrew's Senior Care.

## ST. ANDREW'S AUTISM CENTRE (SAAC)

School enrolment increased by 14.8%, from 216 students in 2017 to 248 students in 2018. The Day Activity Centre's (DAC) enrolment rose slightly from 86 to 89 clients in 2018. SAAC's total staff strength increased by 20.3%, from 182 in 2017 to 219 by the end of 2018. SAAC's total population of students, clients and staff, grew from 484 in 2017 to 556 in December 2018 - an increase of 14.8%.

The Ministry of Social and Family Development handed the purpose-built adult disability home, St. Andrew's Adult Home (Sengkang) [SAAH (Sengkang)], to SAAC on 16 January 2019 and SAAC staff began moving in the same day. SAAH (Sengkang) will receive its first residents in April 2019 and the co-located DAC will begin its programme on 1 April 2019.

## ST. ANDREW'S COMMUNITY HOSPITAL (SACH)

In 2018, SACH faced the challenges of an increasing demand for beds, frailer inpatients, constraints in manpower supply and new models of care required by the Ministry of Health.

SACH reconfigured a ward to add eight 4-bedded and two single rooms to its bed complement. Levels 1 and 2 of the hospital also underwent major upgrading works to better support the increased workload.

SACH opened a second Day Rehabilitation Centre in SACH Main Building in November 2018 as the capacity of the SACH Day Rehabilitation Centre in the Integrated Building was almost fully taken up. This second Day Rehabilitation Centre has a maximum daily capacity of 30 outpatients and will provide mainly maintenance and group rehabilitation.

SACH continued to work closely with Changi General Hospital and the Regional Health System (SingHealth) to better integrate existing services and pilot new ones. Examples include the development of Our Silvercare Hub (a one-stop healthcare centre which is meant to provide community support for older persons in Tampines), and Bundled Care (a MOH initiative to put inpatients on specific care pathways flowing through the acute hospital, community hospital, to home).

SACH was blessed to receive three years of funding support from the Agency for Integrated Care to grow SACH's core clinical capabilities in palliative, dementia and rehabilitative care. This will strengthen our hospital's care and enable SACH to better support other community care providers.

SACH's Community Therapy Services Department provided therapy services to support two new Anglican services: Anglican Senior Centre (Hillview) and St. Andrew's Nursing Home (Taman Jurong). SACH's workload for the year included 91% inpatient occupancy rate, 2,817 inpatient admissions; 22,007 day rehabilitation sessions; 4,677 home care visits and 9,140 outpatient clinic attendances.

## ST. ANDREW'S NURSING HOMES (SANHs)

In 2018, SANH (Buangkok) continued to operate at full capacity serving 300 residents, while newly opened SANH (Henderson) and SANH (Queenstown) ended the year with 96% occupancy (serving 241 residents) and 98% occupancy (serving 287 residents) respectively.

Construction for the 273-bed St. John's - St. Margaret's Nursing Home at Dover Avenue commenced in March 2018 and is expected to be completed in June 2020. The Nursing Home will operate in the St. John's - St. Margaret's Village alongside a senior care centre for rehabilitative and day care activities and a childcare centre.

## ST. ANDREW'S SENIOR CARE (SASC)

St. Andrew's Senior Care ended the year with an average occupancy of 72% and 86% for the 275 day and 75 rehabilitation places among its four senior care centres. SASC (Henderson, JOY Connect, Queenstown and Tampines) were also accredited by the MOH to provide centre-based eldercare services for another two full years.

## THE ROAD AHEAD

As we enter into our 106th year of service, our heart is full of thanksgiving to God for His everlasting faithfulness as we continue to serve the community with His love and compassion as He leads us.

SAMH will endeavour to be a lighthouse, shining God's light into society, relieving suffering and enriching lives with the love of Christ.

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



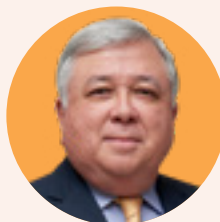


## BOARD OF MANAGEMENT



### **PRESIDENT**

**The Right Reverend  
Rennis Ponniah**  
Bishop  
(Appointed since 2012)



### **VICE PRESIDENT**

**Mr. Keith Chua**  
Businessman  
(Appointed as board member  
since 1998 and Vice  
President since 2011)



### **HONORARY SECRETARY**

**Mr. Daniel Koh**  
Consultant  
(Appointed since 2008)



### **HONORARY TREASURER**

**Ms. Wong Kok Yee**  
Chartered Accountant  
(Appointed as board member  
since 1987 and treasurer  
since 2015)



### **HONORARY VICE SECRETARY**

**Reverend Lim Kek Wah**  
Clergyman  
(Appointed since 2013)



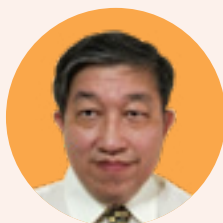
### **HONORARY VICE TREASURER**

**Mr. Heng Kok Chiang**  
Managing Director  
(Appointed since 2011)



### **BOARD MEMBER**

**Mr. Edward D'Silva**  
(Appointed since 2013)



### **BOARD MEMBER**

**Mr. Ho Boon Sing**  
(Appointed since 2011)



### **BOARD MEMBER**

**RADM (Ret) Kwek Siew Jin**  
(Appointed since 2012)



### **BOARD MEMBER**

**A/Prof. Steven Lim Hoon Chin**  
(Appointed since 2015)



### **BOARD MEMBER**

**Mr. Richard Magnus**  
(Appointed since 2004)



### **BOARD MEMBER**

**Mr. Ngiam Shih Chun**  
(Appointed since 2017)



### **BOARD MEMBER**

**Venerable Wong Tak Meng**  
(Appointed since 2015)



## BOARD OF MANAGEMENT

NAME	DESIGNATION	YEAR OF FIRST APPOINTMENT	NO OF YEARS SERVED <sup>1</sup>	MEETING ATTENDANCE <sup>2</sup>
The Right Reverend Rennis Ponniah	President	2012	6	4/4
Mr. Keith Chua	Vice President	1998	18	4/4
Mr. Daniel Koh	Honorary Secretary	2008	10	1/4
Ms. Wong Kok Yee	Honorary Treasurer	1987	31	4/4
Reverend Lim Kek Wah	Honorary Vice Secretary	2013	5	2/4
Mr. Heng Kok Chiang	Honorary Vice Treasurer	2011	7	4/4
Mr. Edward D'Silva	Member	2013	5	4/4
Mr. Ho Boon Sing	Member	2011	7	4/4
RADM (RET) Kwek Siew Jin	Member	2012	6	3/4
A/Prof. Steven Lim Hoon Chin	Member	2015	3	4/4
Mr. Richard Magnus	Member	2004	14	0/4
Mr. Ngiam Shih Chun	Member	2017	1	3/4
Venerable Wong Tak Meng	Member	2015	3	2/4

- 1 Four members have served on the Board of Management for more than ten consecutive years. The Board of Management was of the opinion that they constitute less than one-third of the Board and there is adequate succession for the Board. In addition, their vast experience with the organisation will provide the Board with valuable insight and direction.

The SACS Governance Manual stipulates the term limits for the Board as below:

- Two-thirds** of the board members should not serve for more than **20 consecutive years**.
- At anytime, **no board** member should serve for more than **35 consecutive years**.

Re-appointment is allowed after a lapse of at least two years. There is no paid staff serving on the Board.

- 2 The Board was appointed on 23 May 2017 for a two-year term. Attendance is indicated as the number of meetings attended over the number of meetings scheduled between 23 May 2018 to 30 May 2019.

Apologies for absence from meeting together with the reasons for absence were given and acknowledged by the Board.





# MANAGEMENT AND OTHER COMMITTEES

## SINGAPORE ANGLICAN COMMUNITY SERVICES MANAGEMENT COMMITTEE

### Chairman

Mr. Keith Chua

### Vice Chairman

A/Prof. Steven Lim Hoon Chin

### Members

Reverend Ang Soo Sung

Mr. Edward D'Silva

Dr. Daniel Lee Hsien Chieh

Dr. Gan Kim Loon

Reverend Edwin Tan

Dr. Thong Jiunn Yew

Ms. Wong Kok Yee

## ST. ANDREW'S NURSING HOMES MANAGEMENT COMMITTEE

### Chairman

Elder Lee Chong Kai

### Members

Reverend Bertram Cheong

Dr. Chua Chi Siong

A/Prof. Chua Hong Choon

Reverend Huang Ao You

Ms. Mary Law Moi Chan

A/Prof. Lee Kheng Hock

A/Prof. Steven Lim Hoon Chin

A/Prof. Ng Wai Hoe

A/Prof. Wong Chee Meng John

Adj. A/Prof. Reuben Wong

## CITY COMMUNITY SERVICES MANAGEMENT COMMITTEE

### Chairman

Ms. Vivien Chen

### Vicar, St. Andrew's Cathedral

Reverend Canon Terry Wong

### Honorary Secretary

Dr. Stanley Lai

### Members

Mrs. Samantha Koh

Mrs. Kwan Swee Lin

Mr. Eric Lee

Ms. Lee Soo Kwan

Mr. Lawrence Seow

## St. Andrew's Cathedral Parochial Church Council Representative

Ms. Karen Chua

# MANAGEMENT AND OTHER COMMITTEES

## PEACE-CONNECT CLUSTER OPERATOR MANAGEMENT COMMITTEE

### Chairman

Reverend Lim Kek Wah

### Treasurer

Mr. Jason Wong

### Secretary

Ms. Lynn Ho

### Members

Mr. Chay Ngeet Shin

Mr. Gabriel Chia

Mr. Benjamin Chong

Mr. Moses Chua Nguan Seng

Ms. Mary Law Moi Chan

Mr. Wilfred Tay

Mr. John Teo

Mr. Teong Swee Chin

Mr. Tony Tjia T-Nin

### Ex-officio

Reverend Michael Chan

## AUDIT COMMITTEE

### Chairman

Mr. Ho Boon Sing

### Members

Reverend Ang Soo Sung

Mr. Benson Leong

Mr. Jeffrey Seah

Ms. Wong Kok Yee

## FINANCE COMMITTEE

### Chairman

Ms. Wong Kok Yee

### Members

Mr. Charlie Chan

Mr. Heng Kok Chiang

Mr. Ho Boon Sing

Mr. Low Chee Aik

Mr. Ngiam Shih Chun

## FUNDRAISING COMMITTEE

### Co-Chairmen

Mr. Keith Chua

Mr. Andrew Goh

### Members

Mr. Charlie Chan

Ms. Wong Kok Yee

## HUMAN RESOURCE COMMITTEE

### Chairman

Mr. Edward D'Silva

### Members

Ms. Vivien Chong

Mr. Keith Chua

Mr. Daniel Koh

Mr. Benson Leong

## NOMINATION COMMITTEE

### Chairman

The Right Reverend Rennis Ponniah

### Members

Mr. Keith Chua

Mr. Andrew Goh Kia Teck

Mr. Richard Magnus





# MANAGEMENT EXECUTIVES

## Group Chief Executive Officer

Singapore Anglican Community Services  
and St. Andrew's Mission Hospital

Dr. Arthur Chern  
(Appointed since 1 May 2012)

## Director

SACS Healthcare Services

Dr. Loh Yik Hin

## PSYCHIATRIC SERVICES

### Executive Director

SACS Psychiatric Services

### Centre Director

Anglican Care Centres (Hougang and Simei)

Mr. James Chan

### Centre Director

Anglican Care Centre (Farrer Park)

Mr. Paul Chim

### Centre Head

Anglican Care Centre (Bukit Batok)

Ms. Irene Sng

### Centre Head

Anglican Care Centre (Pasir Ris)

Mr. Francis Goo

### Centre Head

Anglican Care Centre (Yishun)

Mr. Victor Tng

## Head

Integrated Employment Services

Mr. Vincent Budihardjo

## SENIOR SERVICES

### Head

SACS Senior Services

Mr. Vincent Budihardjo

### Centre Head

Anglican Senior Centre (Hillview)

Mrs. Mina Lim

### Cluster Director

PEACE-Connect Cluster Operator

Mr. Richard Chua

### Executive Director

St. Andrew's Nursing Home (Taman Jurong)

Mr. Philip Wong

(w.e.f. 1 September 2018)

## FAMILY AND CHILDREN SERVICES

### Centre Director

Anglican Family Centre

Ms. Theresa Wee

### General Manager

CITY Community Services

Ms. Patricia Aw



# CORPORATE GOVERNANCE

S/N	Code guideline	Code ID	Compliance
<b>BOARD GOVERNANCE</b>			
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Complied
2	Are there governing board members holding staff <sup>1</sup> appointments? <i>(skip items 3 and 4 if "No")</i>		No
5	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years.  If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	Complied
6	All governing board members must submit themselves for renomination and reappointment, at least once every 3 years.	1.1.8	Complied
7	The Board conducts self evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	1.1.12	Complied
8	Is there any governing board member who has served for more than 10 consecutive years? <i>(skip items 9 if "No")</i>		Yes
9	The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years.	1.1.13	Complied
10	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied
<b>CONFLICT OF INTEREST</b>			
11	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied
12	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	Complied
<b>STRATEGIC PLANNING</b>			
13	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied
14	There is a documented plan to develop the capacity and capability of the charity and the Board monitors the progress of the plan.	3.2.4	Complied
<b>HUMAN RESOURCE AND VOLUNTEER<sup>2</sup> MANAGEMENT</b>			
15	The Board approves documented human resource policies for staff.	5.1	Complied
16	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied
17	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied
18	Are there volunteers serving in the charity? <i>(skip item 19 if "No")</i>		Yes
19	There are volunteer management policies in place for volunteers.	5.7	Complied
<b>FINANCIAL MANAGEMENT AND INTERNAL CONTROLS</b>			
20	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	Complied
21	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	Complied



## CORPORATE GOVERNANCE

S/N	Code guideline	Code ID	Compliance						
22	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied						
23	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	6.1.4	Complied						
24	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied						
25	Does the charity invest its reserves (e.g. in fixed deposits)? <i>(skip item 26 if "No")</i>		Yes						
26	The charity has a documented investment policy approved by the Board.	6.4.3	Complied						
FUNDRAISING PRACTICES									
27	Did the charity receive cash donations (solicited or unsolicited) during the financial year? <i>(skip item 28 if "No")</i>		Yes						
28	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied						
29	Did the charity receive donations in kind during the financial year? <i>(skip item 30 if "No")</i>		Yes						
30	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	Complied						
DISCLOSURE AND TRANSPARENCY									
31	The charity discloses in its annual report – (a) the number of Board meetings in the financial year; and (b) the attendance of every governing board member at those meetings.	8.2	Complied						
32	Are governing board members remunerated for their services to the Board? <i>(skip item 33 and 34 if "No")</i>		No						
33	No governing board member is involved in setting his own remuneration.	2.2	Complied						
34	The charity discloses the exact remuneration and benefits received by each governing board member in its annual report. OR The charity discloses that no governing board member is remunerated.	8.3	Complied						
35	Does the charity employ paid staff? <i>(skip item 36, 37 and 38 if "No")</i>		Yes						
36	No staff is involved in setting his own remuneration.	2.2	Complied						
37	The charity discloses in its annual report – (a) the total annual remuneration for each of its 3 highest paid staff who received remuneration (including remuneration received from the charity's subsidiaries) exceeding \$100,000 during the financial year; and (b) whether any of the 3 highest paid staff also serves as a governing board member of the charity.	8.4	Complied						
The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.									
<table><tr><td>No. of employees with total annual remuneration in the band of:</td><td>2017</td><td>2018</td></tr><tr><td>\$101,000 - \$200,000</td><td>6</td><td>3</td></tr></table>				No. of employees with total annual remuneration in the band of:	2017	2018	\$101,000 - \$200,000	6	3
No. of employees with total annual remuneration in the band of:	2017	2018							
\$101,000 - \$200,000	6	3							

S/N	Code guideline	Code ID	Compliance
38	The charity discloses the number of paid staff who satisfies all of the following criteria: (a) the staff is a close member of the family <sup>3</sup> belonging to the Executive Head <sup>4</sup> or a governing board member of the charity;	8.5	Complied

(b) the staff has received remuneration exceeding \$50,000 during the financial year.

The information relating to the remuneration of the staff must be presented in bands of \$100,000.

OR

The charity discloses that there is no paid staff, being a close member of the family<sup>3</sup> belonging to the Executive Head<sup>4</sup> or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year.

Employees who are close members of the family of the Executive Head or board members, and whose remuneration exceeds \$50,000	No. of Employee	Name of related Head or board members
\$50,000 - \$150,000	1	Venerable Wong Tak Meng

## PUBLIC IMAGE

39	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	Complied
----	--	-----	----------

### Notes:

<sup>1</sup> Staff: A paid or unpaid individual who is involved in the day to day operations of the charity, e.g. an Executive Director or administrative personnel.

<sup>2</sup> Volunteer: A person who willingly serves the charity without expectation of any remuneration.

<sup>3</sup> Close member of the family: A family member belonging to the Executive Head or a governing board member of a charity –

(a) who may be expected to influence the Executive Head's or governing board member's (as the case may be) dealings with the charity; or

(b) who may be influenced by the Executive Head or governing board member (as the case may be) in the family member's dealings with the charity.

A close member of the family may include the following:

- (i) the child or spouse of the Executive Head or governing board member;
- (ii) the stepchild of the Executive Head or governing board member;
- (iii) the dependant of the Executive Head or governing board member;
- (iv) the dependant of the Executive Head or governing board member's spouse.

<sup>4</sup> Executive Head: The most senior staff member in charge of the charity's staff.





# CONFLICT OF INTEREST POLICY

## 1.0 APPLICATIONS

- 1.1 The conflict of interest policy and declaration form will be read by the board member upon hiring, appointment or election to the Board as an acknowledgement of having understood the policy and that he/she will fully disclose to the Board when a conflict of interest situation arises. Such conflict of interest situations include but are not limited to the following:

## 2.0 CONFLICT OF INTEREST SITUATIONS

### 2.1 Contract with vendors

Where board/committee members, staff or volunteers have personal interest in business transactions or contracts that Singapore Anglican Community Services (SACS) may enter into, there should be a policy requiring a declaration of such interest as soon as possible followed by abstention from discussion and decision-making on the matter (including voting on the transaction or contract). All such discussion and evaluation by the Board or relevant approving authority in arriving at the final decision on the transaction/contract should always be well documented.

### 2.2 Vested interest in other organisations that have dealings/relationship with SACS

Where board/committee members, staff or volunteers who have vested interest in other organisations that have dealings/relationship with SACS, and when matters involving the interests of both SACS and the other organisation are discussed, there should be a policy requiring a declaration of such interest and if necessary, followed by abstention from discussion and decision-making on such matters.

### 2.3 Joint ventures

The Board's approval should be sought before SACS enters into any joint venture with external parties. Where board/committee members, staff or volunteers have an interest in such ventures, there should be a policy requiring a declaration of such interest and if necessary, followed by abstention from discussion and decision-making on the matter.

### 2.4 Recruitment of staff with close relationship

Recruitment of staff with close relationship (i.e. those who are more than just mere acquaintances) with current board/committee members, staff or volunteers should go through the established human resource procedures for recruitment. The board member, staff or volunteer should make a declaration of such relationships and

should refrain from influencing the decision on the recruitment.

### 2.5 Remuneration

Board members and volunteers should serve without remuneration for their voluntary service to SACS so as to maintain the integrity of serving for public trust and community good instead of personal gain. However, SACS may reimburse board members and volunteers for out-of-pocket expenses directly related to the service.

### 2.6 Paid staff on the SACS Board

Paid staff, including the executive head and senior staff employed by the SACS, should not serve as a member of the Board as it can pose issues of conflict of interest and role conflicts, and may raise doubts on the integrity of the Board's decisions. The Executive Head and Senior Staff can attend board meetings and ex-officio to provide information and facilitate necessary discussion but should not take part in the decision-making of the Board.

### 2.7 Major donors/representatives from major donor companies being on the SACS Board

Potentially conflicting situations may arise where a major donor sits on SACS Board, such as the following:

- Conflict of loyalty: Board member may not have the overall best interests of the charity due to their vested interests or priorities. This may influence decisions relating to the allocation of resources or setting the organisation's directions. (There may be a particular programme/area the board member is vested in and is biased towards.)
- Use of information to influence donors' decisions: Information accessible to board members may be used to influence donors' decision on allocations or the corporation they represent. This may result in staff not highlighting certain issues for fear that the donation may be affected. Issues of transparency and disclosure can arise.
- Pressure to release additional information on donations: Board member may expect additional information from staff on how donations were used and the details of users.

## CONFLICT OF INTEREST POLICY

- Personal benefit/gain/recognition: The board member may expect greater recognition for the financial support given than is usually done. Staff may feel beholden to this board member in case the donor relationship is threatened.

### 2.8 Others

- A board member's organisation receives grant funding from the organisation he/she is serving.
- Prohibition on gifts, entertainment and other favours from any persons or entities which do or seek business with the organisation.

### 3.0 DISCLOSURE POLICY AND PROCEDURE

3.1 Transactions with parties with whom a conflicting interest exists may be undertaken only if all of the following are observed:

- The conflicting interest is fully disclosed;
- The person with the conflict of interest is excluded from the discussion and approval of such transaction;
- A competitive bid or comparable valuation exists; and
- The Board or a duly constituted committee thereof has determined that the transaction is in the best interest of the organisation.

3.2 Disclosure involving board members should be made to the Board Chair. If the Board Chair is involved with the conflict, disclosure is to be made to the Board Vice-Chair who shall bring these matters to the Board or a duly constituted committee.

3.3 The Board or a duly constituted committee thereof shall determine whether a conflict exists and in the case of an existing conflict, whether the contemplated transaction may be authorised as just, fair and reasonable to SACS. The decision of the Board or a duly constituted committee thereof on these matters will rest in their sole discretion, and their concern must be the welfare of SACS and the advancement of its purpose.

3.4 All decisions made by the Board or a duly constituted committee thereof on such matters shall be minuted and filed.

3.5 This policy document must be read and understood by all board members upon the start of office.

3.6 Any disclosure of interest made by board members where they may be involved in a potentially conflicting situation(s), must be recorded, filed and updated appropriately by all specified parties.



# RESERVES AND INVESTMENT POLICY

## 1.0 PURPOSE

The purpose of this paper is to specify the reserve and investment guidelines of Singapore Anglican Community Services (SACS). It provides a framework to ensure that funds are prudently managed and adequate liquidity is maintained. These guidelines are binding on affiliated community service organisations (ACSOs).

## 2.0 RESERVES

The investable fund in the investment account is to cover the reserve requirement.

SACS aims to achieve a general reserve level of two years, taking into account the timing difference between growing clients' needs and inflow from donations and fundraising events. The SACS Board reviews the level of reserves regularly to ensure that the reserves are adequate for day-to-day operations and its continuing obligations.

## 3.0 INVESTMENT OBJECTIVES

Given SACS' status as a voluntary welfare organisation (VWO) funded by government subvention, and church and public donation, the primary consideration in the management of funds is the preservation of value in real terms. Hence, our investment objective is to offset asset erosion due to inflation.

## 4.0 INVESTMENT POLICY GUIDELINES

### 4.1 Fund for Day-to-Day Operations

70% of SACS' income depends on government funding. The remaining 30% is derived from donations, client revenue and enterprise income which fluctuates with the state of the economy. Such income fluctuations can have a significant impact on our ability to fully cover expenditure.

In order to fund day-to-day operations and provide a buffer against fluctuations in monthly income, SACS will set aside a minimum of 3 months of operating expenses in cash and cash equivalent (Operating Cash). Operating Cash is to be kept as petty cash, and deposits including current account, savings account and fixed term deposits. Current and savings accounts may only be held with commercial banks while fixed term deposits may only be placed with commercial banks and finance companies. Operating cash must be held in Singapore Dollars (SGD).

### 4.2 Investible funds

Funds available over and above Operating Cash (Investible Fund) will be invested. The Investible Fund may be managed by a Fund Manager on behalf of SACS. Funds may only be invested in Singapore Dollar denominated investments in one or more of the following classes of investment:

- Short-term deposits
- Negotiable certificates of deposit
- Commercial/Bank bills
- Treasury bills
- Short-term notes and bonds
  - The minimum credit rating for any bond issue is Baa3 by Moody's or BBB- by Standard & Poor's. Where the bond issue is unrated by the rating agencies, the Fund Manager's internal credit rating of BBB- will apply.
  - Investments in bonds denominated in foreign currencies are allowed provided the foreign currency exposure is hedged back to SGD.
- Unit Trusts
  - Limited to fixed income unit trusts

No more than 15% of the fund is to be invested in a single entity.

The investment products must have good liquidity; defined as the ability for the investment products to be sold and proceeds to be received within 30 days.

### 4.3 Other Investments

SACS may, through the generosity of donors, receive donations or gifts in the form of shares or foreign currency-denominated cash, bonds or other securities. Under such circumstances, SACS should

- Sell or encash into the Singapore Dollar (SGD) such shares within 12 months of receiving title, unless otherwise instructed by donors.
- Encash into SGD such foreign currency-denominated cash, bonds or other securities within 12 months of receiving ownership, unless otherwise instructed by donors.

## 5.0 REVIEW PERIOD

This policy will be reviewed as and when required and amended as necessary.





# WHISTLEBLOWING POLICY

## 1.0 POLICY

- 1.1 Singapore Anglican Community Services (SACS) is committed to a high standard of compliance with accounting, financial reporting, internal controls, corporate governance and auditing requirements and any legislation relating to thereto. In line with this commitment, the Whistleblowing Policy aims to provide an avenue for employees and external parties to raise concerns and offer reassurance that they will be protected from reprisal or victimisation for whistleblowing in good faith.
- 1.2 The policy is intended to conform to the guidance set out in the Code of Corporate Governance which encourages employees to raise concerns, in confidence, about possible irregularities.

## 2.0 REPORTABLE INCIDENTS

- 2.1 Some examples of concerns covered by this Policy include (this list is not exhaustive):
- Concerns about SACS' accounting, internal controls or auditing matters
  - Breach of or failure to implement or comply with SACS' policies or code of conduct
  - Impropropriety, corruption, acts of fraud, theft and/or misuse of SACS' properties, assets or resources
  - Conduct which is an offence or breach of law
  - Abuse of power or authority
  - Serious conflict of interest without disclosure
  - Intentional provision of incorrect information to public bodies
  - Any other serious improper matter which may cause financial or non-financial loss to SACS, or damage to SACS' reputation
  - Fraud against donors, or the making of fraudulent statements to the Commissioner of Charities, members of the public and regulatory authorities
  - Acts to mislead, deceive, manipulate, coerce or fraudulently influence any internal or external accountant or auditor in connection with the preparation, examination, audit or review of any financial statements or records of SACS
  - Concealing information about any malpractice or misconduct

## 3.0 CONFIDENTIALITY

- 3.1 SACS encourages the whistleblower to identify himself/herself when raising a concern or providing information. All concerns will be treated with strict confidentiality.
- 3.2 Exceptional circumstances under which information provided by the whistleblower could or would not be treated with strictest confidentiality include:
- Where SACS is under a legal obligation to disclose information provided
  - Where the information is already in the public domain
  - Where the information is given on a strictly confidential basis to legal or auditing professionals for the purpose of obtaining professional advice
  - Where the information is given to the Police or other authorities for criminal investigation.
- 3.3 In the event we are faced with a circumstance not covered by the above, and where the whistleblower's identity is to be revealed, we will endeavour to discuss this with the whistleblower first.

## 4.0 HOW TO RAISE A CONCERN AND PROVIDE INFORMATION

- 4.1 The whistleblower can address his/her concerns to the Audit Committee via a designated email address or by telephone or by post.
- 4.2 SACS recommends the whistleblower to be detailed in setting out the background and history of events and the reasons for the concern.

## 5.0 HOW WILL THE GROUP RESPOND

- 5.1 SACS assures the whistleblower that any concern raised or information provided will be investigated, but consideration will be given to these factors:
- Severity of the issue raised
  - Credibility of the concern or information
  - Likelihood of confirming the concern or information from attributable sources
- 5.2 Depending on the nature of the concern raised or information provided, the investigation may be conducted involving one or more of these persons or entities or as directed by the SACS Board:
- The Audit Committee
  - The External or Internal Auditor
  - Forensic Professionals
  - The Police or Commercial Affairs Department



# ACKNOWLEDGEMENT OF DONATION

DONORS OF \$10,000 AND ABOVE

## CORPORATE

AARC Connexion Pte Ltd  
All Saints' Church  
Chan Family Foundation  
EMC International Sarl  
Grace Shua, Jacob Ballas II Charitable Trust  
Guardian  
Kampong Glam Citizens' Consultative Committee  
PAP Community Foundation  
Singapore Textile Dealers Friendly Association  
St. Andrew's Cathedral  
St. Matthew's Church

## INDIVIDUAL

Chai Li Mei, Angeline  
Chan Wai Kheong, Charlie  
Chen Vui Wen, Vivien  
Edward Balan Menon  
Goh Meng Huat  
Kim Soo Theng  
Lam Jin, Daryl  
Lau Nai Fai, Daniel  
Lau Yee Wan, Yvonne  
Pearson, David  
Soh Hwee Ling  
Syed Fidah Bin Ismail Alsagoff  
Tan Soo Guan  
Tan Wan-Yu, Merillee  
Tang Guek Eng, Alice  
Tay Hsiang Kee  
Tay Lei Ming, Rafaela  
Yew Woon Si



## CORPORATE

## A

AAM Advisory Pte Ltd  
 Achema Pte Ltd  
 Arkadin Singapore Pte Ltd  
 Aspect Software

## B

Beazley Management Limited  
 Bethany Emmanuel Church  
 Bosch Software Innovations

## C

Chapel of Christ the King  
 Church of Our Saviour  
 Church of the Good Shepherd  
 Church of the True Light  
 Corporate Managers Pte Ltd  
 Corporate Travel Services Pte Ltd

## E

Ecopave Pte Ltd  
 Edventure Books Pte Ltd

## F

First Cuisine Food Industries Pte Ltd

## G

Global Synergies Group Pte Ltd  
 Goh Foundation Ltd

## H

HKT Global Singapore Pte Ltd  
 Holy Trinity Church  
 Hong Leong Foundation  
 Hotel Yan Pte Ltd

## I

IDS Medical Systems (S) Pte Ltd

## J

Jireh Consultation & Trading Pte Ltd  
 JTE Suppliers Pte Ltd

## K

Kampong Glam Sports Club  
 Kshitigarbha Buddhist Society

## L

Land Transport Authority  
 Lee Foundation  
 Leng Tian Keng Association  
 Lew Foundation  
 Lion Community Service Foundation  
 Lion Stationery Co. Pte Ltd  
 Lynton Green Pte Ltd

## M

Mckinsey & Company  
 Singapore, Pte Ltd  
 Mellford Pte Ltd  
 MSD International GMBH

## N

NTUC Fairprice Foundation Ltd

## P

Partnership Consultancy Pte Ltd  
 Paya Lebar Methodist Church

## R

R & J Entertainment  
 RSM Chio Lim LLP

## S

Singapore Telecommunications Ltd  
 Smiths Detection (Asia Pacific) Pte Ltd  
 Soyee Singapore Pte Ltd  
 St. Andrew's Cathedral (Mandarin  
 Congregation)  
 St. Andrew's Community Chapel  
 St. Andrew's Junior College  
 St. Hilda's Church  
 St. Hilda's Primary School  
 St. James's Church (Mandarin  
 Congregation)  
 St. John's - St Margaret's Church  
 (English Congregation)  
 St. Margaret's Primary School  
 Sundew Risk Services Pte Ltd

## T

The Arbitration Chambers Pte Ltd  
 The Love Journey Pte Ltd  
 The Presbyterian Church in Singapore  
 The Purple Parade Ltd  
 The Rightway Corporation Pte Ltd  
 The Shaw Foundation Pte Ltd

The Singapore Sugar Traders  
 Association Ltd  
 Tiong Huat Heng Recycling

## W

Westside Anglican Church

## X

Xandar Capital Pte Ltd

## Y

Yishun Christian Church (Anglican)

## INDIVIDUAL

## A

Ang Chee Kwang, Andrew  
 Anupam Pramanik

## B

Beh Chong Teck, Peter

## C

Chan Choong Seng, Daniel  
 Chan, Gloria  
 Chan Kheng Tek  
 Chan, Raymond  
 Chan Thian Wei  
 Chan Wing Hong  
 Cheah Swee Hock, Frederick  
 Chee Kuan Tsee  
 Chee Shui Chin, Valerie  
 Cheng Teng Wai  
 Cheong Mun Khein, Benjamin  
 Cheong Mun Sang  
 Chern Su Chung, Arthur  
 Chew Ghim Bok  
 Chia Chye Lian, Katherine  
 Chia Song Heng  
 Chiang Suat Hong  
 Chin Suet Peck, Jacqueline  
 Choi Shing Kwok, Larry  
 Chong Ai Kee, Georgie  
 Chong Kok Jian  
 Chong Li Jia, Rebecca  
 Chong Yap Seng  
 Choo Choon Sheng, Raymond  
 Chooi Siew Thim  
 Choy Yoke Chuen  
 Chu Pe, Romeo



Chua Lip Tuan  
Chung Wai Heng

**D**  
Duncan William Kauffman

**E**  
Edward D'Silva  
Eu Pui Wai

**F**  
Fam Siu Ping, Anita  
Foo Chuan Gin  
Foo Shi Chen  
Foo Wai Yuen

**G**  
Gan Beng Wee  
Gan Chee Kwan  
Gan Rui Qi, Daphne  
Gan Si Qi, Vera  
Giovanni Bruni  
Goh Choo Lian  
Goh Fung, Bobie  
Goh Khoon Lim  
Goh Sing Hong  
Goh Soon Hong  
Gow Hui Leng  
Gow Hui Suan  
Gow Hui Yian  
Gwee Khee Heng, Jeremy

**H**  
Heng Eng Mui, Caroline  
Heng Kok Chiang  
Ho Chee Hong, Mike  
Ho Ching  
Ho Hong Hwar  
Ho Khai Seng  
Ho Shung Yee  
How, Robert  
How Yee Lin, Edward  
Huang Xiao Huan

**I**  
Ip Yun Ha

**K**  
Kam Lup Fai  
Agnes Kalbag  
Kamal Kant S/O Chhotalal

Kapde Tushar  
Khew Kah Leng  
Khoo Han Choon  
Kim See Chye  
Koh Ai Leng  
Koh Chew Peng  
Koh Soh Har  
Estate of the late Koh Tek Heng  
Koh Tiong Kheng  
Koh Wee Lee, Albert  
Koh Yew Tee  
Kwan Kim Kong  
Kwee, Irene

**L**  
Lai Tze Chang, Stanley  
Lau Eng Tee  
Lau Hong Choon  
Lee Chi Kuan  
Lee Chin Hwee, Terence  
Lee Geok Kim, Bessie  
Lee Geok Suat  
Lee Shuo Hong, Shaun  
Lee Siew Pin, Eric  
Lee Soon Yee  
Lee Tat Kwong  
Lee Teng Fei  
Lee Tuck Wah, Philip  
Lee Yean Yean  
Lee Yee Han, Audrey  
Lee Zhi Hao, John  
Lek Swee Chew  
Leong Choy Mung, Clementina  
Leong Keng Hong  
Leong Kwok Kee, Stephen  
Leung Kin Po, Keith  
Lew Yi Lee, Eileen  
Li Hung  
Li Kaihui, Benny  
Liau Ee Shin  
Lie Jau, Shuenn  
Lim, Annie  
Prof. Lim Chien Wei, John  
Lim Fang Ting  
Lim Geok Hock, Joshua  
A/Prof. Lim Hoon Chin, Steven  
Lim Mee Jee  
Lim Ming Hui, Andrew  
Lim Pei Pei, Serena  
Lim Shern Leong  
Lim Siew Hong

Lim Soo Jee  
Lim Swee Meng  
Lim Wee Ling, Pamela  
Lim Yang Hua, Deborah  
Lim Yue-Li  
Ling Ee Jian, Stanley  
Ling San  
Ling Siew Sing, Selena  
Ling Sze Chi  
Loh Hong Eng, Julianne  
Loh Hong Yan, Abigail  
Loh Min Hao, John  
Loh Su Lin, Jennifer  
Loh Wah Kay  
Loh Wee Tiong, Alfred  
Loi Pui Liang, Gabriel  
Loke Wei Ying  
Loo Hak Jan  
Low Chung Guan  
Low Jze Yee, David  
Luar Ling Ling  
Lum, Lindy

**M**  
Manoj Menon Shreedharan

**N**  
Ng Li-Wen  
Ng Poh Yong  
Ng Siok Hia  
Ngiam Shih Chun  
Ngoo Wei Aun, Adrian

**O**  
Oh Hock Hai, Alvin  
Oh Seow Pei  
Mr. and Mrs. Ong Chew Liang  
Ong Hoon Meng  
Ong Hui Ling, Angela  
Ong Koon Hua  
Ong Sian Tjoe  
Ong Siew Chin  
Ong Yang Peng

## P

Pang Kai Jian  
Paula June Turley Skilling  
Phua Lay Peng, Denise  
Phua Phek Lay, Phyllis  
Rennis Solomon Ponniah  
Poh Bee Li  
Pu Tin Loke, Patrick

## Q

Quek Kwang Chye, William

## S

Seow, Lawrence  
Sim Kok Zhong, Joel  
Sim Kwang Hock, Richard  
Sim Piah Hui  
Simon R. Cartwright  
Soo Poh Kern  
Soon Jia Ling, Amanda  
Soon Siew Kuan  
Suchitra Sriram  
Sudesh Keshavlal Maniar

## T

Tan Chee Guet  
Tan Chew Yen, Gina  
Tan Ching Huat  
Tan Choon Bee  
Tan Chuan Wei, Jonathan  
Tan Geok Choon  
Tan Guan Hiang  
Tan Han Loong, Allen  
Tan Hui Leong, Raymond  
Tan Juat Wah  
Tan Kian Woo  
Tan Lih Chee  
Tan Luan Hong, Ivy  
Tan, Mary  
Tan Say Beng  
Tan Shern Liang  
Tan Siewly  
Tan Swee Lim  
Tan Teng Wai  
Tan Thiam Loke, Joe  
Tan Yi Min, Denise  
Tan Yip Wei, Gilbert  
Tan Yong Le  
Tang Li Ping  
Tay Ching Ann Luke, Barnabas  
Tay Ewee Liang

Revd. Canon Dr. Louis Tay Seng Kong

Tay Shwu Jen  
Tay Tunn Ren  
Tay Wee Leong  
Tay Yun Chwan, Henry  
Tee Hai Loon, Helen  
Teo Chen Thye, Gabriel  
Teo Pei Pei, Julie  
Teo Swee Pieu  
Teoh Choon Sin, Simon  
Teoh Meng Hwee  
Teong Swee Chin  
Tham Chee Mun, Kenneth  
Alan Augustine Then Jit Yew  
Toh Poh Suan  
Toh Say Cheong, William  
Toh Sun Lim, Leonard

## V

Vishal Singh

## W

Wee Zhi Zhong, Wilfred  
Winslow Rasaiah, Munidasa  
Wong Fatt Kee  
Wong Kai Fu, Andrian  
Wong Lee Yuen  
Wong Suay Peng  
Wong Toon Suan, Philip  
Wu Junrong, Vincent

## Y

Yeo Jin Sheng  
Yeo Kok Phuang, Michael  
Yeo Kwee Soon  
Yeo Lai Heng  
Yeo Soh Cheng  
Yeoh Guan Hin, Gilbert  
Yong Ah Meng  
Yong Chuk Kwin  
Yoong Nyok Ke, Pamela  
Yuen Wei Yi, Gerard

## Z

Zeng Yunhui



# ACKNOWLEDGEMENT OF GIFTS AND SERVICES RENDERED

## CORPORATE

### A

Anglican High School  
Army Museum (Singapore)

### B

Ben Foods (S) Pte Ltd  
Boys' Brigade in Singapore

### C

Cartus Corporation Pte Ltd  
Christ Church Secondary School  
Commonwealth Secondary School

### D

Delifrance Singapore  
Diocesan Youth Board

### F

Food from the Heart (Singapore)

### H

Heart Warmers Vounteer Group

### J

Jurong Town Corporation

### N

National Heritage Board

### O

Outdoor Venture Pte Ltd

### P

Pan Pacific Hotels  
Paya Lebar Methodist Church

### R

RSVP Singapore

### S

Singapore Polytechnic  
St. Peter's Church  
Swensen's

### T

The Boys Brigade in Singapore  
The Food Bank Singapore Ltd

### U

United Overseas Bank Ltd

### W

Westpac Banking Corporation  
Westside Anglican Church

### Y

YMCA of Singapore  
Yuan Services

## INDIVIDUAL

### A

Aayush Duha  
Abha Vinay Panchdhari  
Agasthya ShanKar  
Aloysius  
Ang Mong Lee  
Anjika Bhatnagar  
Arman Sarao  
Aryan Nangia  
Revd. Canon Steven Asirvatham

### C

Caleb Jabaseelan Cunelan  
Cartwright, Natanya  
Chan, Clarabelle  
Chan Mei En, Gloria  
Chang Yee, Ashton  
Chay, George  
Chea, Cindy  
Cheah Lean Cheng, Grace  
Cheng Lee Kin, Sheila  
Cheong, Vanessa  
Chew, Sybil  
Chia, Julianna  
Chiam Heng Tong  
Chiang, Matthias  
Chin Hui Lin, Queenie  
Cho Aye Aye  
Choe Sook Fong, Sophia  
Chong Sook Lan, Alice  
Choo, Jean  
Choo, Raymond  
Chua Chin Hock  
Chua Chwee Choo, Agnes  
Chua, Nicole  
Chua Peng Gek, Connie

Chua Yao Xing, Bryan  
Chua Yong Kim, Edward  
Chuah, Christtella

### D

Daniela Dobrinov  
Darsh Patharkay  
Deepthika De Silva  
Ding Siew Fuay

### E

Ee Harold  
Eng Gek Kiang, Doris

### F

Fong Zhi Kang  
Fong, Margaret  
Foo Chun Ying, Averly  
Foo, Jerome

### G

Gan, Vera  
Goh, Betty  
Goh Chong Beng  
Goh Choon Kim  
Goh, Dickson  
Goh Lek Imm  
Goh Loke Yah, Flora  
Guan Siew Eng  
Guo, Jason

### H

Heah, Richard  
Heng Lai Huat  
Ho Fong Lian  
Ho, Shannon  
How, Jescilia  
Huang, Victor

### I

Idan Ben-Ari  
Ira Shahirah  
Irene  
Isaac

### J

Jan Adrienne Concepcion Reladar  
Elder John



## K

Keiron Mongeon  
Khemani Ashok  
Yvonne Kinman  
Koh Hiang Hwa, Stella  
Koh Peck Duan, Joyce  
Koh Teow Yeong

## L

Lai, Fiona  
Lai, Jenny  
Lai Jia Jun, Kenneth  
Lai Li Fang  
Lau Kah Loon, Luna  
Lau Zi Cheng, Dora  
Lee, Charmaine  
Lee, Esther  
Lee, Ethan  
Lee Jia Xian  
Lee Mei Lan  
Lee YC  
Leong, Julie  
Lim Ai Chu  
Lim Boon How  
Lim Cheong Luong, Leonard  
Lim, Gina  
Lim Lay Nguik, Emily  
Lim, Rita  
Lim, Sandra  
Lim Shi Hoon, Stella  
Lim Shu Lin, Natalie  
Lim Siew Lai, Estella  
Lim Siok Tin  
Lim Soh Tin  
Lim Ying Xuan  
Liou Heng Wah, Francis  
Lo, Mona  
Loh Min Hao, John  
Loh Wen Ling  
Loo Ngai Hee  
Loo, Dorothy  
Low Ah Heng  
Low, Florence

## M

Mah Wee Keat, Caleb  
Melinie Jayne Christopher  
Meow, Emily  
Mikhail Ignatyev  
Minoti SanDeep Seghal  
Mok, May  
Mok Thim Fook  
Mok, Vincent

## N

Neo Chui Chai, Sally  
Ng Boon Yan  
Ng Cheng Wat, Michael  
Ng Jong Ying  
Ng, Mary  
Ng Qi Yang  
Ngei Jee Ee, Jadon  
Nguan Chwee Hoon, Agnes  
Nithya Kalyani D/O Naraja

## O

Ong Ah Keow  
Ong Lay Sim  
Ong Say Leong  
Ong, Tulip  
Oung, Connie

## P

Pang, Jonathan  
Pang Tsui Yang, Pat  
Revd. Paul Steven  
Peck, Wendy  
Phang, Judy  
Phee Shayne  
Philips Josephine

## Q

Qiu, Madeline

## R

Rayyan Basheer

## S

Sim Jie Si  
Poritui Singh  
Soh, Joanna  
Suchavadee Chandra  
Sukalyani Swain

## T

Tan Boon Hai  
Tan Fang Fang  
Tan Gek Lian Carol Lynn  
Tan Guan Ning  
Tan, Joanne  
Tan Mee Kwang, Josefin  
Tan, Norman  
Tan Oon Ai  
Tan See Ping, Joshua  
Tan Wee Tin  
Tay, Annastazia  
Tay, Margarit  
Tay Shwu Jen  
Tee Siew Poh  
Teo, Deborah  
Teo Guat Looi  
Teo Hock Chye, Anthony  
Teo Kuek Hua  
Teo Suat Eng, Angeline  
Thong, Jannie  
Tung Yan Chee, George

## V

Vanshajgarg  
Victor Schneuwly

## W

Wan Mun Chee  
Wang Qiuyue  
Wina Nashita  
Won An Qi, Jamie  
Wong Lee May  
Wong Tet Nyuk, Sally  
Woo, Hannah  
Wu Yun Heng, Winston

## Y

Yap, Victor  
Yen Siow & Volunteers  
Yeo Cheng Chee, Remy  
Yeo, Lynette  
Yeo Wan Shi, Florence  
Yong Ming Zhen  
Yu Man Ni  
Yue Foong Teng  
Yuen Lai Peng, Claudia





## FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2018

Registered in Singapore under the Charities Act, Cap 37 and Societies Act, Cap 311

**Unique Entity Number:** S75SS0005H

**Address:** 10 Simei Street 3, Singapore 529897

**Bankers:** Development Bank of Singapore Limited  
Oversea-Chinese Banking Corporation Limited  
Malayan Banking Berhad  
Sing Investments & Finance Limited  
CIMB Bank Berhad  
United Overseas Bank Limited

**Auditor:** RSM Chio Lim LLP



**SINGAPORE ANGLICAN COMMUNITY SERVICES**  
(Registered in Singapore under the Charities Act, Cap 37 and Societies Act, Cap 311)  
(Unique Entity No.: S75SS0005H)

**Statement by the Board and Financial Statements**

Reporting Year Ended 31 December 2018

**RSM Chio Lim LLP**

8 Wilkie Road, #03-08  
Wilkie Edge, Singapore 228095

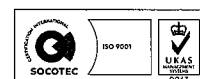
T +65 6533 7600  
F +65 6594 7811

Audit@RSMSingapore.sg  
www.RSMSingapore.sg

UEN: T09LL0008J

RSM Chio Lim LLP is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

**Business Advisors to Growing Businesses**





## **SINGAPORE ANGLICAN COMMUNITY SERVICES**

### **Statement by the Board and Financial Statements**

<b>Contents</b>	<b>Page</b>
Statement by the Board	1
Independent Auditors' Report	2
Statement of Financial Activities	6
Statement of Financial Position	8
Statement of Changes in Funds	9
Statement of Cash Flows	10
Notes to the Financial Statements	11





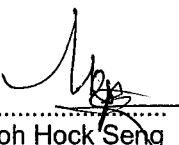
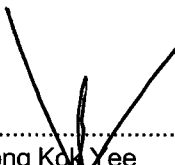
## SINGAPORE ANGLICAN COMMUNITY SERVICES

### Statement by the Board

In the opinion of the Board, the accompanying financial statements are drawn up so as to present fairly, in all material respects, the state of affairs of Singapore Anglican Community Services (the "Society") as at 31 December 2018 and the financial activities, changes in funds and cash flows of the Society for the reporting year ended on that date and at the date of this statement there are reasonable grounds to believe that the Society will be able to pay its debts as and when they fall due.

The Board approved and authorised these financial statements for issue.

On behalf of the Board

  
.....  
Daniel Koh Hock Seng  
Hon. Secretary  
.....  
Wong Koh Yee  
Hon. Treasurer

Singapore  
11 April 2019

*This page is intentionally left blank*

**RSM Chio Lim LLP**

8 Wilkie Road, #03-08  
Wilkie Edge, Singapore 228095

T +65 6533 7600

F +65 6594 7811

Audit@RSMSingapore.sg

www.RSMSingapore.sg

**Independent Auditor's Report to the Members of  
SINGAPORE ANGLICAN COMMUNITY SERVICES**

**(Registered in Singapore under the Charities Act, Chapter 37 and Societies Act, Chapter 311)**

**Report on the audit of the financial statements**

**Opinion**

We have audited the financial statements of Singapore Anglican Community Services (the Society), which comprise the statement of financial position as at 31 December 2018, and the statement of financial activities, statement of changes in funds and statement of cash flows for the reporting year then ended, and notes to the financial statement, including the significant accounting policies.

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

**Basis for opinion**

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

**Other information**

Management is responsible for the other information. The other information comprises the information included in the annual report and statement by the board but does not include the financial statements and our auditor's report thereon.

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

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



**Independent Auditor's Report to the Members of  
SINGAPORE ANGLICAN COMMUNITY SERVICES**

**- 2 -**

**Responsibilities of management and those charged with governance for the financial statements**

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

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

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

**Auditor's responsibilities for the audit of the financial statements**

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

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

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

**Independent Auditor's Report to the Members of  
SINGAPORE ANGLICAN COMMUNITY SERVICES**

**- 3 -**

**Auditor's responsibilities for the audit of the financial statements (cont'd)**

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

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

We also provide the Board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Independent Auditor's Report to the Members of  
SINGAPORE ANGLICAN COMMUNITY SERVICES**

– 4 –

**Report on other legal and regulatory requirements**

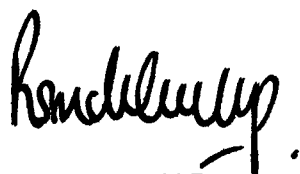
In our opinion:

- (a) the accounting and other records required to be kept by the Society have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations; and
- (b) the fund-raising appeals held during the reporting year has been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeal.

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

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

The engagement partner on the audit resulting in this independent auditor's report is Chan Sek Wai.



RSM Chio Lim LLP  
Public Accountants and  
Chartered Accountants  
Singapore

11 APR 2019

Engagement partner - effective from reporting year ended 31 December 2016

SINGAPORE ANGLICAN COMMUNITY SERVICES

Statement of Financial Activities  
For the Reporting Year Ended 31 December 2018

	UNRESTRICTED				RESTRICTED			
	Accumulated fund \$	Building and Renovation fund \$	BIG fund \$	Sub total \$	Chaplaincy fund \$	Programmes funds \$	(Note 14B) Other restricted funds \$	Sub total \$
<b>Incoming Resources:</b>								
Voluntary Income								
- Government subventions	6	10,492,396	-	10,492,396	-	2,952,210	23,261	2,975,471
- Donations	5	2,228,162	-	2,228,162	202,651	750	-	203,401
Amortisation of government grants/ donations	16	1,035,831	-	1,035,831	-	-	-	-
Utilisation of government grants/ donations	16	2,066,931	-	2,066,931	-	-	-	-
Income from client's activities		2,332,708	-	2,332,708	-	28,336	-	28,336
Client's fee waived		(130,091)	-	(130,091)	-	(9,798)	-	(9,798)
Enterprise project revenue		298,764	-	298,764	-	-	-	-
Investment income	4	88,969	-	88,969	-	230	-	230
Sundry income		98,693	-	98,693	-	15,260	-	15,260
Total Incoming resources		18,512,363	34,173	18,546,536	202,651	2,986,988	23,261	3,212,900
<b>Resources Expended:</b>								
Chaplaincy operating expenses		-	-	-	192,592	-	-	192,592
Client's activities expenses		909,748	-	909,748	-	65,403	27,967	93,370
Depreciation	9	1,183,064	-	1,183,064	-	9,374	-	9,374
Depreciation of right-of-use assets		2,101,876	-	2,101,876	-	936	-	936
Enterprise project expenses		33,736	-	33,736	-	-	-	-
Loss on disposal of plant and equipment		471	-	471	-	-	-	-
Operating lease expenses		185,905	-	185,905	-	47,541	-	47,541
Building services, management and maintenance expenses		1,414,036	-	1,414,036	-	67,024	-	67,024
Employee benefits expenses	7	9,819,911	-	9,819,911	-	2,302,433	23,023	2,325,456
Administrative costs		394,522	-	394,522	-	219,165	20,544	239,709
Interest expense on lease liabilities	10	52,093	-	52,093	-	10	-	10
Other operating expenses		232,479	-	232,479	-	75,426	-	75,426
Non-claimable GST		190,624	-	190,624	-	3,849	-	3,849
Total resources expended		16,518,465	-	16,518,465	192,592	2,791,161	71,534	3,055,287
Net surplus / (deficit)		1,993,898	34,173	2,017,127	10,059	195,827	(48,273)	157,613
Balance at 1 January 2018		16,701,077	2,943,779	19,773,911	135,453	316,569	112,789	564,811
Balance at 31 December 2018		18,694,975	2,977,952	21,791,038	145,512	512,396	64,516	722,424

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



SINGAPORE ANGLICAN COMMUNITY SERVICES

Statement of Financial Activities  
For the Reporting Year Ended 31 December 2017

For the Reporting Year Ended 31 December 2017											
UNRESTRICTED						RESTRICTED					
	(Restated Note 25)	Accumulated fund \$	Building and Renovation fund \$	BIG fund \$	Sub total \$	Chaplaincy fund \$	Mindset fund \$	Programmes funds \$	(Note14B) Other restricted funds \$	Sub total \$	Total \$
Incoming Resources:											
Voluntary income											
- Government subventions	6	9,531,754	-	-	9,531,754	-	-	2,483,254	44,664	2,527,918	12,059,672
- Donations	5	1,773,251	-	-	1,773,251	117,946	-	1,832	18,306	138,084	1,911,335
Amortisation of government grants/ donations	16	867,642	-	-	867,642	-	-	-	-	-	867,642
Utilisation of government grants/ donations	16	1,306,626	-	-	1,306,626	-	-	-	-	-	1,306,626
Net income from client's activities		2,115,629	-	-	2,115,629	-	-	3,879	-	3,879	2,119,508
Client's fee waived		(214,980)	-	-	(214,980)	-	-	-	-	-	(214,980)
Enterprise project revenue		381,894	-	-	381,894	-	-	-	-	-	381,894
Investment income	4	63,677	28,664	-	92,341	-	-	233	-	233	92,574
Sundry income		151,424	-	-	151,424	-	-	47,708	-	47,708	199,132
Total incoming resources		15,976,917	28,664	-	16,005,581	117,946	-	2,536,906	62,970	2,717,822	18,723,403
Resources Expended:											
Chaplaincy operating expenses		-	-	-	-	166,377	-	-	-	166,377	166,377
Client's activities expenses		761,988	-	-	761,988	-	-	97,145	26,653	123,798	885,786
Depreciation	9	969,345	-	-	969,345	-	-	8,503	-	8,503	977,848
Enterprise project expenses		41,292	-	-	41,292	-	-	-	-	-	41,292
Loss on disposal of plant and equipment		662	-	-	662	-	-	-	-	-	662
Operating lease expenses		2,004,998	-	-	2,004,998	-	-	47,902	-	47,902	2,052,900
Building services, management and maintenance expenses		1,037,414	-	-	1,037,414	-	-	74,051	3,504	77,555	1,114,969
Employee benefits expenses	7	8,317,235	-	-	8,317,235	-	48,747	1,934,941	26,065	2,009,753	10,326,988
Administrative costs		446,221	-	-	446,221	-	-	187,384	12,840	200,224	646,445
Other operating expenses		243,920	-	-	243,920	-	-	30,297	-	30,297	274,217
Non-claimable GST		147,839	-	-	147,839	-	-	3,083	-	3,083	150,922
Total resources expended		13,970,914	-	-	13,970,914	166,377	48,747	2,383,306	69,062	2,667,492	16,638,406
Net surplus / (deficit)		2,006,003	28,664	-	2,034,667	(48,431)	(48,747)	153,600	(6,092)	50,330	2,084,997
Balance at 1 January 2017		14,695,074	2,915,115	129,055	17,739,244	183,884	48,747	162,969	118,881	514,481	18,253,725
Balance at 31 December 2017		16,701,077	2,943,779	129,055	19,773,911	135,453	-	316,569	112,789	564,811	20,338,722

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

# SINGAPORE ANGLICAN COMMUNITY SERVICES

## Statement of Financial Position As at 31 December 2018

			(Restated Note 25)	(Restated Note 25)
	Notes	2018 \$	2017 \$	2016 \$
<b><u>Non-current assets</u></b>				
Property, plant and equipment	9	12,023,639	11,511,957	11,187,691
Right-of-use assets	10	5,714,306	–	–
<b>Total non-current assets</b>		<b>17,737,945</b>	<b>11,511,957</b>	<b>11,187,691</b>
<b><u>Current assets</u></b>				
Trade and other receivables	11	4,712,919	2,291,398	4,712,011
Other non-financial assets	12	381,874	167,184	118,096
Cash and cash equivalents	13	22,916,740	21,502,305	16,563,187
<b>Total current assets</b>		<b>28,011,533</b>	<b>23,960,887</b>	<b>21,393,294</b>
<b>Total assets</b>		<b>45,749,478</b>	<b>35,472,844</b>	<b>32,580,985</b>
<b><u>Unrestricted funds</u></b>				
Accumulated fund	14A	18,694,975	16,701,077	14,695,074
Building and renovation fund	14A	2,977,952	2,943,779	2,915,115
BIG fund	14A	118,111	129,055	129,055
<b>Total unrestricted funds</b>		<b>21,791,038</b>	<b>19,773,911</b>	<b>17,739,244</b>
<b><u>Restricted funds</u></b>				
Chaplaincy fund	14B	145,512	135,453	183,884
Mindset fund	14B	–	–	48,747
Programmes funds	14B	512,396	316,569	162,969
Other restricted funds	14B	64,516	112,789	118,881
<b>Total restricted funds</b>		<b>722,424</b>	<b>564,811</b>	<b>514,481</b>
<b>Total funds</b>		<b>22,513,462</b>	<b>20,338,722</b>	<b>18,253,725</b>
<b><u>Non-Current liabilities</u></b>				
Deferred government grants/donations	16	10,743,282	12,358,262	11,935,609
Lease Liabilities, non-current	10	3,152,342	–	–
<b>Total non-current liabilities</b>		<b>13,895,624</b>	<b>12,358,262</b>	<b>11,935,609</b>
<b><u>Current liabilities</u></b>				
Deferred government grants/donations	16	3,635,405	1,089,661	1,231,406
Other payables	18	3,124,390	1,686,199	1,160,245
Lease liabilities, current	10	2,580,597	–	–
<b>Total current liabilities</b>		<b>9,340,392</b>	<b>2,775,860</b>	<b>2,391,651</b>
<b>Total liabilities</b>		<b>23,236,016</b>	<b>15,134,122</b>	<b>14,327,260</b>
<b>Total funds and liabilities</b>		<b>45,749,478</b>	<b>35,472,844</b>	<b>32,580,985</b>

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

**SINGAPORE ANGLICAN COMMUNITY SERVICES**

**Statement of Changes in Funds  
For the Reporting Year Ended 31 December 2018**

	UNRESTRICTED				RESTRICTED					
	Accumulated fund \$	Building and Renovation fund \$	BIG fund \$	Sub total \$	Chaplaincy fund \$	Mindset fund \$	Programmes funds \$	Other restricted funds \$	Sub total \$	Total \$
<b>Current year:</b>										
Opening balance at 1 January 2018	16,701,077	2,943,779	129,055	19,773,911	135,453	–	316,569	112,789	564,811	20,338,722
<b>Net movement in funds:</b>										
Net Surplus / (deficit) for the year	1,993,898	34,173	(10,944)	2,017,127	10,059	–	195,827	(48,273)	157,613	2,174,740
<b>Balance as at 31 December 2018</b>	<b>18,694,975</b>	<b>2,977,952</b>	<b>118,111</b>	<b>21,791,038</b>	<b>145,512</b>	<b>–</b>	<b>512,396</b>	<b>64,516</b>	<b>722,424</b>	<b>22,513,462</b>

	UNRESTRICTED				RESTRICTED					
	Accumulated fund \$	Building and Renovation fund \$	BIG fund \$	Sub total \$	Chaplaincy fund \$	Mindset fund \$	Programmes funds \$	Other restricted funds \$	Sub total \$	Total \$
<b>2017:</b>										
Opening balance at 1 January 2017	14,695,074	2,915,115	129,055	17,739,244	183,884	48,747	162,969	118,881	514,481	18,253,725
<b>Net movement in funds:</b>										
Net Surplus / (deficit) for the year	2,006,003	28,664	—	2,034,667	(48,431)	(48,747)	153,600	(6,092)	50,330	2,084,997
<b>Balance as at 31 December 2017</b>	<b>16,701,077</b>	<b>2,943,779</b>	<b>129,055</b>	<b>19,773,911</b>	<b>135,453</b>	<b>—</b>	<b>316,569</b>	<b>112,789</b>	<b>564,811</b>	<b>20,338,722</b>

# SINGAPORE ANGLICAN COMMUNITY SERVICES

## Statement of Cash Flows For the Reporting Year Ended 31 December 2018

	<u>2018</u> \$	(Restated) <u>2017</u> \$
<b><u>Cash flows from operating activities</u></b>		
Net surplus for the reporting year	2,174,740	2,084,997
Adjustments for:		
Amortisation of government grants	(1,035,831)	(867,642)
Depreciation of property, plant and equipment	1,192,438	977,848
Depreciation of right-of-use asset	2,102,813	–
Interest income	(123,372)	(92,574)
Loss on disposal of plant and equipment	471	662
Interest expense on lease liabilities	52,103	–
Operating cash flow before changes in working capital	4,363,362	2,103,291
Trade and other receivables	(2,421,521)	2,420,613
Other non-financial assets	(214,690)	(49,088)
Trade and other payables	1,438,191	525,954
Utilisation of restricted funds for operating activities	(3,345,450)	(2,401,984)
Government grants received and recognised in deferred grants/ income	5,312,045	3,550,534
Cash restricted in use	(1,184,343)	(5,750,527)
Net cash flows from operating activities	<u>3,947,594</u>	<u>398,793</u>
<b><u>Cash flows from investing activities</u></b>		
Disposal of plant and equipment	10,887	23,675
Interest received	123,372	92,574
Purchase of plant and equipment	(1,715,478)	(1,326,451)
Net cash flows used in investing activities	<u>(1,581,219)</u>	<u>(1,210,202)</u>
<b><u>Cash flows from financing activities</u></b>		
Repayment of lease liabilities (Note 10)	(2,136,283)	–
Net cash flows used in financing activities	<u>(2,136,283)</u>	<u>–</u>
<b>Net increase / (decrease) in cash and cash equivalents</b>	230,092	(811,409)
Cash and cash equivalents, statement of cash flows, beginning balance	13,963,704	14,775,113
<b>Cash and cash equivalents, statement of cash flows, ending balance (Note 13A)</b>	<u>14,193,796</u>	<u>13,963,704</u>

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



## **SINGAPORE ANGLICAN COMMUNITY SERVICES**

### **Notes to the Financial Statements 31 December 2018**

#### **1. General**

The Singapore Anglican Community Services ("SACS" or the "Society") is registered in Singapore on 24 June 1975 under the Societies Act, Chapter 311. The Society is also a charity registered under the Charities Act, Chapter 37 and approved Institutions of a Public Character under the Singapore Income Tax Act, Chapter 134. The financial statements are presented in Singapore dollars.

The principal activities of Society consist of rendering welfare services and community care.

The financial statements include the state of affairs and the results of the Society and the following centres:

- 1) Anglican Care Centre (Bukit Batok) ("ACC-BB")
- 2) Anglican Care Centre (Farrer Park) ("ACC(FP)")
- 3) Anglican Care Centre (Hougang) ("ACC(HG)")
- 4) Anglican Care Centre (Pasir Ris) ("ACC-PR")
- 5) Anglican Care Centre (Simei) ("ACC(SM)")
- 6) Anglican Care Centre (Yishun) ("ACC-YS")
- 7) Anglican Cluster Support (Jurong East) ("CS@JE")
- 8) Anglican Family Centre ("AFC")
- 9) Anglican Senior Centre (Hillview) ("ASC (HV)")
- 10) City Community Services ("CITY")
- 11) Employment Support Services ("ESS")
- 12) Peace-Connect ("PeCCo")
- 13) Senior Activity Centre (Studio Apartment) ("SA") – Yishun / Jurong West /Tampines / Woodlands
- 14) St. Andrew's Nursing Home (Taman Jurong) ("SANH (TJ)") – Start operations in February 2019

The financial statements of the Society for the reporting year ended 31 December 2018 are authorised for issuance by the Board on the date of the statement by the Board.

The registered office address is: 10 Simei Street 3, Singapore 529897. The Society is situated in Singapore.

#### **Statement of compliance with financial reporting standards**

The financial statements of the Society have been prepared in accordance with the Singapore Financial Reporting Standards ("SFRS") and the related interpretations to SFRS ("INT SFRS") as issued by the Singapore Accounting Standards Council. The Society is also subject to the provisions of the Charities Act, Chapter 37. They are in compliance with the provisions of the Societies Act, Chapter 311 and Charities Act, Chapter 37.

#### **Accounting convention**

The financial statements are prepared on a going concern basis under the historical cost convention except where the financial reporting standard requires an alternative treatment (such as fair values) as disclosed where appropriate in these financial statements. The accounting policies in the financial reporting standards need not be applied when the effect of applying them is not material. The disclosures required by the financial reporting standards need not be provided if the information resulting from that disclosure is not material.

## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 1. General (cont'd)

#### **Basis of preparation of the financial statements**

The preparation of financial statements in conformity with generally accepted accounting principles requires the Society to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting year. Actual results could differ from those estimates. The estimates and assumptions are reviewed on an ongoing basis. Apart from those involving estimations, Society has made judgements in the process of applying the entity's accounting policies. The areas requiring Society's most difficult, subjective or complex judgements, or areas where assumptions and estimates are significant to the financial statements, are disclosed at the end of this footnote, where applicable.

### 2. Significant accounting policies and other explanatory information

#### 2A. Significant accounting policies

##### **Income recognition**

The financial reporting standard on revenue from contracts with customers establishes a five-step model to account for revenue arising from contracts with customers. Revenue is recognised at an amount that reflects the consideration to which the entity expects to be entitled in exchange for transferring goods or services to a customer (which excludes estimates of variable consideration that are subject to constraints, such as right of return exists, trade discounts, volume rebates and changes to the transaction price arising from modifications), net of any related sales taxes and excluding any amounts collected on behalf of third parties. An asset (goods or services) is transferred when or as the customer obtains control of that asset. As a practical expedient the effects of any significant financing component is not adjusted if the payment for the good or service will be within one year.

##### (a) Grants

Grants to cover a particular expenditure or programme are accounted for as incoming resources upon receipt of notification of the grant award, which normally coincides with the year when the related expenses, for which the grant is intended to cover, are incurred. The corresponding asset (grants receivable account) is also recognised then. Grants received from Ministry of Health ("MOH") and National Council of Social Services ("NCSS") for the purchase of depreciable assets and refurbishment for centres are taken to the deferred capital grants account. The deferred grants are recognised in the statement of financial activities over the years necessary to match the depreciation of assets to which the grants relate. A government grant is recognised at fair value when there is reasonable assurance that the conditions attaching to it will be complied with and that the grant will be received. Grants and government subvention receipts in recognition of specific expenses are recognised as income to match them with the related costs that they are intended to compensate.

Under the conditions of grant received, over or under funding from NCSS and MOH are refundable to or from NCSS and MOH.

## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 2. Significant accounting policies and other explanatory information (cont'd)

#### 2A. Significant accounting policies (cont'd)

##### Income recognition (cont'd)

###### (b) Donation and corporate sponsorship

Income from donation and corporate sponsorships are recognised at a point in time when received, except for committed donations and corporate sponsorship that are recorded when the commitments are signed. Such income is only deferred and recognised over time when the donor specifies that the grant or donation must only be used in future accounting periods; or donor has imposed conditions when must be met before the Society has unconditional entitlement.

###### Rendering of service

Revenue from service orders and term projects is recognised when the entity satisfies the performance obligation at a point in time generally when the significant acts have been completed and when transfer of control occurs or for services that are not significant transactions revenue is recognised as the services are provided.

###### (d) Fund-raising

Income from special fund-raising events is recognised when the event takes place.

###### (e) Other income

Interest income is recognised on a time-proportion basis using the effective interest rate that takes into account the effective yield on the asset.

##### **Gifts in kind**

A gift in kind is based on an estimate of the fair value at the date of the receipt of the gift of the non-monetary asset or the grant of a right to the monetary asset. The gift is recognised if the amount of the gift can be measured reliably and there is no uncertainty that it will be received.

##### **Employee benefits**

Contributions to a defined contribution retirement benefit plan are recorded as an expense as they fall due. The entity's legal or constructive obligation is limited to the amount that it is obligated to contribute to an independently administered fund (such as the Central Provident Fund in Singapore, a government managed defined contribution retirement benefit plan). For employee leave entitlement the expected cost of short-term employee benefits in the form of compensated absences is recognised in the case of accumulating compensated absences, when the employees render service that increases their entitlement to future compensated absences; and in the case of non-accumulating compensated absences, when the absences occur. A liability for bonuses is recognised where the entity is contractually obliged or where there is constructive obligation based on past practice.

##### **Income tax**

As a charity, the Society is exempt from tax on income and gains falling within section 13(1)(zm) of the Income Tax Act to the extent that these are applied to its charitable objects. No tax charges have arisen for the Society during the reporting year.

## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 2. Significant accounting policies and other explanatory information (cont'd)

#### 2A. Significant accounting policies (cont'd)

##### Foreign currency transactions

The functional currency is the Singapore dollar as it reflects the primary economic environment in which the entity operates. Transactions in foreign currencies are recorded in the functional currency at the rates ruling at the dates of the transactions. At each end of the reporting year, recorded monetary balances and balances measured at fair value that are denominated in non-functional currencies are reported at the rates ruling at the end of the reporting year and fair value measurement dates respectively. All realised and unrealised exchange adjustment gains and losses are dealt with in profit or loss except when a gain or loss on a non-monetary item is recognised in other comprehensive income, any exchange component of that gain or loss is recognised in other comprehensive income. The presentation is in the functional currency.

##### Property, plant and equipment

Property, plant and equipment are carried at cost on initial recognition and after initial recognition at cost less any accumulated depreciation and any accumulated impairment losses. The gain or loss arising from the derecognition of an item of property, plant and equipment is measured as the difference between the net disposal proceeds, if any, and the carrying amount of the item and is recognised in statement of financial activities. The residual value and the useful life of an asset is reviewed at least at each end of the reporting year and, if expectations differ significantly from previous estimates, the changes are accounted for as a change in an accounting estimate, and the depreciation charge for the current and future periods are adjusted.

Depreciation is provided on a straight-line basis to allocate the gross carrying amounts of the assets less their residual values over their estimated useful lives of each part of an item of these assets. The useful lives are as follows:

Leasehold building	-	30 years
Donated leasehold building	-	60 years
Renovations	-	3 to 5 years
Furniture, fittings, computers and office equipment	-	2 to 5 years
Motor vehicles	-	5 to 10 years

An asset is depreciated when it is available for use until it is derecognised even if during that period the item is idle. Fully depreciated assets still in use are retained in the financial statements.

Cost also includes acquisition cost, borrowing cost capitalised and any cost directly attributable to bringing the asset or component to the location and condition necessary for it to be capable of operating in the manner intended by management. Subsequent costs are recognised as an asset only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. All other repairs and maintenance are charged to statement of financial activities when they are incurred.



## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 2. Significant accounting policies and other explanatory information (cont'd)

#### 2A. Significant accounting policies (cont'd)

##### **Right-of-use assets and lease liabilities**

The Society has applied FRS 116 using the modified retrospective approach and therefore the comparative information has not been restated and continues to be reported under SFRS 17.

##### Policy applicable from 1 January 2018

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

- the contract involves the use of an identified asset - this may be specified explicitly or implicitly, and should be physically distinct or represent substantially all of the capacity of a physically distinct asset. If the supplier has a substantive substitution right, then the asset is not identified;
- the Society has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- the Society has the right to direct the use of the asset. The Society has this right when it has the decision-making rights that are most relevant to changing how and for what purpose the asset is used. In rare cases where the decision about how and for what purpose the asset is used is predetermined, the Society has the right to direct the use of the asset if either:
  - the Society has the right to operate the asset; or
  - the Society designed the asset in a way that predetermines how and for what purpose it will be used.

This policy is applied to contracts entered into, or changed, on or after 1 January 2018.

At inception or on reassessment of a contract that contains a lease component, the Society allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices. However, for the leases of land and buildings in which it is a lessee, the Society has elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

##### As a lessee

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

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

## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 2. Significant accounting policies and other explanatory information (cont'd)

#### 2A. Significant accounting policies (cont'd)

##### Right-of-use assets and lease liabilities (cont'd)

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

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

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

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

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

##### Short-term leases and leases of low-value assets

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

Assets held under other leases were classified as operating leases and were not recognised in the Society's balance sheet. Payments made under operating leases were recognised in the Statement of financial activities on a straight-line basis over the term of the lease. Lease incentives received were recognised as an integral part of the total lease expense, over the term of the lease.

##### Policy applicable before 1 January 2018

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased assets are classified as operating leases. For operating leases, lease payments are recognised as an expense in statement of financial activities on a straight-line basis over the term of the relevant lease unless another systematic basis is representative of the time pattern of the user's benefit, even if the payments are not on that basis. Lease incentives received are recognised in statement of financial activities as an integral part of the total lease expense.

## **SINGAPORE ANGLICAN COMMUNITY SERVICES**

### **2. Significant accounting policies and other explanatory information (cont'd)**

#### **2A. Significant accounting policies (cont'd)**

##### **Impairment of non-financial assets**

Irrespective of whether there is any indication of impairment, an annual impairment test is performed at about the same time every year on an intangible asset with an indefinite useful life or an intangible asset not yet available for use. The carrying amount of other non-financial assets is reviewed at each end of the reporting year for indications of impairment and where an asset is impaired, it is written down through statement of financial activities to its estimated recoverable amount. The impairment loss is the excess of the carrying amount over the recoverable amount and is recognised in statement of financial activities. The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs of disposal and its value in use. When the fair value less costs of disposal method is used, any available recent market transactions are taken into consideration. When the value in use method is adopted, in assessing the 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. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). At each end of the reporting year non-financial assets other than goodwill with impairment loss recognised in prior periods are assessed for possible reversal of the impairment. 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 measured, net of depreciation or amortisation, if no impairment loss had been recognised.

##### **Financial instruments**

###### **Initial recognition, measurement and derecognition:**

A financial asset or a financial liability is recognised in the statement of financial position when, and only when, the entity becomes party to the contractual provisions of the instrument. All other financial instruments (including regular-way purchases and sales of financial assets) are recognised and derecognised, as applicable, using trade date accounting or settlement date accounting. A financial asset is derecognised when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the entity neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset. A financial liability is removed from the statement of financial position when, and only when, it is extinguished, that is, when the obligation specified in the contract is discharged or cancelled or expires. At initial recognition the financial asset or financial liability is measured at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

## **SINGAPORE ANGLICAN COMMUNITY SERVICES**

### **2. Significant accounting policies and other explanatory information (cont'd)**

#### **2A. Significant accounting policies (cont'd)**

##### **Financial instruments (cont'd)**

Classification and measurement of financial assets:

1. Financial asset classified as measured at amortised cost: A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at fair value through profit or loss (FVTPL), that is (a) the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Typically trade and other receivables, bank and cash balances are classified in this category.
2. Financial asset that is a debt asset instrument classified as measured at fair value through other comprehensive income (FVTOCI): There were no financial assets classified in this category at reporting year end date.
3. Financial asset that is an equity investment classified as measured at fair value through other comprehensive income (FVTOCI): There were no financial assets classified in this category at reporting year end date.
4. Financial asset classified as measured at fair value through profit or loss (FVTPL): There were no financial assets classified in this category at reporting year end date.

Classification and measurement of financial liabilities:

Financial liabilities are classified as at fair value through profit or loss (FVTPL) in either of the following circumstances: (1) the liabilities are managed, evaluated and reported internally on a fair value basis; or (2) the designation eliminates or significantly reduces an accounting mismatch that would otherwise arise. All other financial liabilities are carried at amortised cost using the effective interest method. Reclassification of any financial liability is not permitted.

##### **Cash and cash equivalents**

Cash and cash equivalents include bank and cash balances, on demand deposits and any highly liquid debt instruments purchased with an original maturity of three months or less. For the statement of cash flows the item includes cash and cash equivalents less cash subject to restriction and bank overdrafts payable on demand that form an integral part of cash management.

##### **Fair value measurement**

The fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When measuring the fair value of an asset or a liability, market observable data to the extent possible is used. If the fair value of an asset or a liability is not directly observable, an estimate is made using valuation techniques that maximise the use of relevant observable inputs and minimise the use of unobservable inputs (eg by use of the market comparable approach that reflects recent transaction prices for similar items, discounted cash flow analysis, or option pricing models refined to reflect the issuer's specific circumstances). Inputs used are consistent with the characteristics of the asset / liability that market participants would take into account. The entity's intention to hold an asset or to settle or otherwise fulfil a liability is not taken into account as relevant when measuring fair value.

## **SINGAPORE ANGLICAN COMMUNITY SERVICES**

### **2. Significant accounting policies and other explanatory information (cont'd)**

#### **2A. Significant accounting policies (cont'd)**

##### **Fair value measurement (cont'd)**

Fair values are categorised into different levels in a fair value hierarchy based on the degree to which the inputs to the measurement are observable and the significance of the inputs to the fair value measurement in its entirety: Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (ie as prices) or indirectly (ie derived from prices). Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs). Transfers between levels of the fair value hierarchy are recognised at the end of the reporting period during which the change occurred.

The carrying values of current financial instruments approximate their fair values due to the short-term maturity of these instruments and the disclosures of fair value are not made when the carrying amount of current financial instruments is a reasonable approximation of the fair value. The fair values of non-current financial instruments may not be disclosed separately unless there are significant differences at the end of the reporting year and in the event the fair values are disclosed in the relevant notes to the financial statements.

##### **Funds**

Fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated to specific purposes if any by action of the Board. Externally restricted funds may only be utilised in accordance with the purposes established by the source of such funds or through the terms of an appeal and are in contrast with unrestricted funds over which the Board retains full control to use in achieving any of its institutional purposes. An expense resulting from the operating activities of a fund that is directly attributable to the fund is charged to that fund. Common expenses if any are allocated on a reasonable basis to the funds based on a method most suitable to that common expense.

Monies received where the Society is not the owner and beneficiary is accounted for as restricted fund. The receipts and payments in respect of restricted funds are taken directly to the statement of financial activities and the net assets relating to these funds are shown as separate line in the statement of financial position.

##### **Provisions**

A liability or provision is recognised when there is a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. A provision is made using best estimates of the amount required in settlement and where the effect of the time value of money is material, the amount recognised is the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense. Changes in estimates are reflected in statement of financial activities in the reporting year they occur.



## **SINGAPORE ANGLICAN COMMUNITY SERVICES**

### **2. Significant accounting policies and other explanatory information (cont'd)**

#### **2B. Critical judgements, assumptions and estimation uncertainties**

The critical judgements made in the process of applying the accounting policies that have the most significant effect on the amounts recognised in the financial statements and the key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting year, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting year are discussed below. These estimates and assumptions are periodically monitored to ensure they incorporate all relevant information available at the date when financial statements are prepared. However, this does not prevent actual figures differing from estimates.

Useful lives of property, plant and equipment:

The estimates for the useful lives and related depreciation charges for property, plant and equipment are based on commercial and other factors which could change significantly as a result of innovations and in response to market conditions. The depreciation charge is increased where useful lives are less than previously estimated lives, or the carrying amounts written off or written down for technically obsolete items or assets that have been abandoned. It is impracticable to disclose the extent of the possible effects. It is reasonably possible, based on existing knowledge, that outcomes within the next reporting year that are different from assumptions could require a material adjustment to the carrying amount of the balances affected. The carrying amount of the specific asset or class of assets at the end of the reporting year affected by the assumption is disclosed in Note 9 on property, plant and equipment.

Allowances for Doubtful Receivables:

The trade receivables are subject to the expected credit loss model under the financial reporting standard on financial instruments. The expected lifetime losses are recognised from initial recognition of these assets. These assets are grouped based on shared credit risk characteristics and the days past due for measuring the expected credit losses. The allowance matrix is based on its historical observed default rates (over a period of certain months) over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date the historical observed default rates are updated and changes in the forward-looking estimates are analysed. The loss allowance was determined accordingly. The carrying amounts might change materially within the next reporting year but these changes may not arise from assumptions or other sources of estimation uncertainty at the end of the reporting year. The carrying amount is disclosed in the Note 11 on trade and other receivables.

### **3. Related party relationships and transactions**

The financial reporting standard on related party disclosures requires the reporting entity to disclose: (a) transactions with its related parties; and (b) relationships between parents and subsidiaries irrespective of whether there have been transactions between those related parties. A party is related to a party if the party controls, or is controlled by, or can significantly influence or is significantly influenced by the other party.

A related party includes the committee members and key management of the Society. It also includes an entity or person that directly or indirectly controls, is controlled by, or is under common or joint control with these persons; members of the key management personnel or close members of the family of any individual referred to herein and others who have the ability to control, jointly control or significantly influence by or for which significant voting power in such entity resides with, directly or indirectly, any such individual.

Related parties in these financial statements include the fellow entities which are under the common significant influence of The Diocese of Singapore.

## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 3. Related party relationships and transactions (cont'd)

All Board members, chairman of sub-committees and staff members of the Society are required to read and understand the conflict of interest policy in place and make full disclosure of interests, relationships and holding that could potentially result in conflict of interests. When a conflict of interest situation arises, the members or staff shall abstain from participating in the discussion, decision making and voting on the matter.

#### **3A. Related parties transactions:**

There are transactions and arrangements between the reporting entity and related parties and the effects of these on the basis determined between the parties are reflected in these financial statements. The related party balances and financial guarantees if any are unsecured, without fixed repayment terms and interest or charge unless stated otherwise.

In addition to the transactions and balances disclosed elsewhere in the notes to the financial statements, this item includes the following:

Significant related party transactions:

	<u>Related parties</u>	
	<u>2018</u>	<u>2017</u>
	\$	\$
Share of administrative expenses	(1,781,437)	(1,267,872)
Recharge of administrative expenses	<u>618,725</u>	<u>644,535</u>

#### **3B. Other receivables from and other payables to related parties:**

The trade transactions and the related receivables and payables balances arising from sales and purchases of goods and services are disclosed elsewhere in the notes to the financial statements.

The movements in other receivables from and other payables to related parties are as follows:

	<u>Related parties</u>	
	<u>2018</u>	<u>2017</u>
	\$	\$
<u>(Other payables) / other receivables</u>		
Balance at beginning of the year – net credit	(163,155)	(151,612)
Amounts paid in and settlement of liabilities on behalf of the Society	(1,295,956)	(796,994)
Amounts paid out and settlement of liabilities on behalf of related parties	<u>1,105,570</u>	<u>785,451</u>
Balance at end of the year – net credit	<u>(353,541)</u>	<u>(163,155)</u>

Presented in the statement of financial position as:

Other receivables (Note 11)	215	5,594
Other payables (Note 18)	<u>(353,756)</u>	<u>(168,749)</u>
	<u>(353,541)</u>	<u>(163,155)</u>

## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 3. Related party relationships and transactions (cont'd)

#### 3C. Key management compensation:

	<u>2018</u>	<u>2017</u>
	\$	\$
Salaries and other short-term employee benefits	<u>1,732,069</u>	<u>1,632,682</u>

Key management personnel include group chief executive officer, heads of services centres, centre directors/heads and functional heads.

No honorarium, fees or other benefits were paid to advisors, any member of the board and the management committee.

### 4. Investment income

	<u>2018</u>	<u>2017</u>
	\$	\$
Interest income from financial institutions	<u>123,372</u>	<u>92,574</u>
Total investment income	<u>123,372</u>	<u>92,574</u>

Presented as Investment Income in:

Accumulated funds	88,969	63,677
Building and renovation fund	34,173	28,664
Programmes funds	230	233
Total investment income	<u>123,372</u>	<u>92,574</u>

### 5. Tax deductible receipts

The Society enjoys a concessionary tax treatment whereby qualifying donors are granted 2.5 times tax deduction for the donations made to the general funds of the Society. The Society's Institutions of Public Character ("IPC") status for general donations is for the period from 1 July 2016 to 30 June 2019.

	<u>2018</u>	(Restated) <u>2017</u>
	\$	\$
Tax deductible receipts issued for donations collected	1,676,703	1,208,574
Tax deductible receipts for donation in kind (Note 16A (a))	<u>—</u>	<u>2,790,000</u>

## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 6. Government subventions

	<u>2018</u>	(Restated) <u>2017</u>
	\$	\$
Government subsidies for land rent	804,533	801,103
Government subsidies for rental of premises	1,277,464	1,004,740
Government subsidies for expenses and capital expenditure	<u>11,385,870</u>	<u>10,253,829</u>
Total government subvention	<u>13,467,867</u>	<u>12,059,672</u>
Credited as government subvention in:		
Accumulated funds	10,492,396	9,531,754
Programmes funds	2,952,210	2,483,254
Other restricted funds	<u>23,261</u>	<u>44,664</u>
	<u>13,467,867</u>	<u>12,059,672</u>

### 7. Employee benefits expense

	<u>2018</u>	<u>2017</u>
	\$	\$
Short term employee benefits expense	10,300,470	8,785,041
Contributions to defined contribution plan	1,641,027	1,389,074
Staff training	109,487	105,352
Other benefits	<u>94,383</u>	<u>47,521</u>
Total employee benefits expense	<u>12,145,367</u>	<u>10,326,988</u>
Presented as employee benefit expense in:		
Accumulated funds	9,819,911	8,317,235
Mindset fund	-	48,747
Programmes funds	2,302,433	1,934,941
Other restricted funds	<u>23,023</u>	<u>26,065</u>
Total employee benefits expense	<u>12,145,367</u>	<u>10,326,988</u>

### 8. Income tax

The Society is exempted from tax on income and gain falling within section 13(1)(zm) of the Singapore Income Tax Act to the extent that these are applied to its charitable objects. Therefore, no provision for income tax has been made in the financial statements.

# SINGAPORE ANGLICAN COMMUNITY SERVICES

## 9. Property, plant and equipment

	Leasehold building	Donated leasehold building	Renovations	Furniture, fittings, computers and office equipment	Motor vehicles	Assets in progress	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost:</b>							
At 1 January 2017	8,764,785	4,500,000	7,171,270	2,397,702	185,385	–	23,019,142
Additions	85,000	–	446,289	716,663	78,499	–	1,326,451
Disposals	–	–	(50,373)	(177,112)	(23,279)	–	(250,764)
At 31 December 2017	8,849,785	4,500,000	7,567,186	2,937,253	240,605	–	24,094,829
Additions	–	–	445,950	525,900	–	743,628	1,715,478
Disposals	–	–	(84,689)	(153,973)	(53,000)	–	(291,662)
At 31 December 2018	8,849,785	4,500,000	7,928,447	3,309,180	187,605	743,628	25,518,645
<b>Accumulated depreciation</b>							
At 1 January 2017	3,505,911	175,000	6,407,878	1,637,398	105,264	–	11,831,451
Depreciation for the year	292,160	75,000	275,854	320,146	14,688	–	977,848
Disposals	–	–	(44,604)	(158,544)	(23,279)	–	(226,427)
At 31 December 2017	3,798,071	250,000	6,639,128	1,799,000	96,673	–	12,582,872
Depreciation for the year	296,173	75,000	313,514	484,051	23,700	–	1,192,438
Disposals	–	–	(79,904)	(147,400)	(53,000)	–	(280,304)
At 31 December 2018	4,094,244	325,000	6,872,738	2,135,651	67,373	–	13,495,006
<b>Carrying value:</b>							
At 1 January 2017	5,258,874	4,325,000	763,392	760,304	80,121	–	11,187,691
At 31 December 2017	5,051,714	4,250,000	928,058	1,138,253	143,932	–	11,511,957
At 31 December 2018	4,755,541	4,175,000	1,055,709	1,173,529	120,232	743,628	12,023,639

	2018 \$	2017 \$
Depreciation expense charged to:		
Accumulated funds	1,183,064	969,345
Programmes Funds	9,374	8,503
	<u>1,192,438</u>	<u>977,848</u>

Donated Leasehold Building relates to the premises at 4 Hillview Rise #02-22 Singapore 667979 ("HillV2") – a mixed use development comprising residential and commercial components. Its use is restricted to charitable purposes (as defined in the Charities Act (Cap. 37); such use is consistent with the zoning of "Community Sports Facilities Scheme"; and as approved by Transurban Properties Pte Ltd (the Donor); and it is not to be sold, transferred, leased, sub-leased, let, sub-let, licensed, assigned, parted with or otherwise disposed of except with prior written approval from the Donor.

The aforesaid building was valued at \$4,500,000 by an external independent valuer on 4 September 2014. The transfer of legal title of the aforesaid building was completed on 7 August 2017.

Assets-in-progress refer to assets purchased for SANH (TJ), which only commence operations in February 2019. As a result, no depreciation is charged as at the end of the reporting year.



## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 10. Right-of-use assets and lease liabilities

The Society leased its land and buildings. Information about leases for which the Society is a lessee is presented below.

#### Right-of-use assets

	<u>2018</u>	<u>2017</u>
	\$	\$
At beginning of the year	–	–
Opening adjustment due to adoption of SFRS 116	2,907,330	–
Additions	4,909,789	–
Disposal	(729,502)	–
At end of the year	<u>7,087,617</u>	<u>–</u>

#### Accumulated amortisation

At beginning of the year	–	–
Amortisation for the year	2,102,813	–
Disposal	(729,502)	–
At end of the year	<u>1,373,311</u>	<u>–</u>

#### Balance to be amortised

Not later than one year	2,595,646	–
Later than one year and not later than five years	3,118,396	–
Later than five years	264	–
	<u>5,714,306</u>	<u>–</u>

#### Lease liabilities

	<u>2018</u>	<u>2017</u>
	\$	\$
Maturity analysis – contractual undiscounted cash flows		
Less than 1 year	2,657,385	–
1 to 5 years	3,201,484	–
Over 5 years	278	–
Total undiscounted lease liabilities at 31 December	<u>5,859,147</u>	<u>–</u>

#### Lease liabilities included in the statement of financial position at 31 December

Current	2,580,597	–
Non-current	3,152,342	–
Total	<u>5,732,939</u>	<u>–</u>

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

	<u>2018</u>	<u>2017</u>
	\$	\$
Interest on lease liabilities	<u>52,103</u>	<u>–</u>

Amounts recognised in Statement of cash flows

	<u>2018</u>	<u>2017</u>
	\$	\$
Total cash outflow for leases	<u>2,136,283</u>	<u>–</u>

The lease rental terms are negotiated for an average term of three years.

## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 11. Trade and other receivables

	<u>2018</u> \$	<u>2017</u> \$
<u>Trade receivables:</u>		
Outside parties	702,786	605,270
Less: Allowance for impairment	(8,349)	(7,959)
Less: Claimable from Medifund and Medifund Silver (Note 16)	(656,460)	(529,462)
Related parties (Note 3)	132,970	128,747
Subtotal	<u>170,947</u>	<u>196,596</u>
<u>Other receivables:</u>		
Grants and subsidies receivables	4,477,995	1,983,486
Related parties (Note 3)	215	5,594
Outside parties	63,762	105,722
Subtotal	<u>4,541,972</u>	<u>2,094,802</u>
Total trade and other receivables	<u>4,712,919</u>	<u>2,291,398</u>
 Movement in above allowance:		
Balance at beginning of the year	7,959	1,349
Charge for trade receivables to statement of financial activities	139,889	214,980
Used	<u>(139,499)</u>	<u>(208,370)</u>
Balance at end of the year	<u>8,349</u>	<u>7,959</u>

The trade receivables are subject to the expected credit loss model under the financial reporting standard on financial instruments. The methodology applied for impairment loss is the simplified approach to measuring expected credit losses (ECL) which uses a lifetime expected loss allowance for all trade receivables and contract assets. The expected lifetime losses are recognised from initial recognition of these assets. These assets are grouped based on shared credit risk characteristics and the days past due for measuring the expected credit losses.

As part of the process of setting customer credit limits, different credit terms are used. The average credit period generally granted to trade receivable customers is about 7 days (2017: 7 days). But some clients take a longer period to settle the amounts.

There is no concentration of credit risk with respect to trade receivables, as there are a large number of customers.

- (a) Ageing analysis of the age of trade receivable amounts that are past due as at the end of reporting year but not impaired:

	<u>2018</u> \$	<u>2017</u> \$
<u>Trade receivables:</u>		
Less than 60 days	116,530	103,225
61 to 90 days	111,336	53,047
Over 90 days	330,169	330,409
Total	<u>558,035</u>	<u>486,681</u>

## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 11. Trade and other receivables (cont'd)

(b) Ageing analysis as at the end of reporting year of trade receivable amounts that are impaired:

	<u>2018</u>	<u>2017</u>
	\$	\$
Trade receivables:		
Less than 60 days	5,754	2,606
61 to 90 days	810	749
Over 90 days	1,785	4,604
Total	<u>8,349</u>	<u>7,959</u>

The allowance on trade receivables is based on individual accounts totalling \$8,349 (2017: \$7,959) that are determined to be impaired at the end of reporting year. These are not secured.

The other receivables at amortised cost shown above are subject to the expected credit loss model under the financial reporting standard on financial instruments. The other receivables at amortised cost and which can be graded as low risk individually are considered to have low credit risk.

### 12. Other non-financial assets

	<u>2018</u>	<u>2017</u>
	\$	\$
Deposits to secure services	251,161	108,653
Prepayments	130,713	58,531
	<u>381,874</u>	<u>167,184</u>

### 13. Cash and cash equivalents

	<u>2018</u>	<u>2017</u>
	\$	\$
Not restricted in use	14,193,796	13,963,704
Cash held under deferred grants/donations	3,390,948	2,729,386
Cash held under restricted funds (Note 17)	1,114,871	815,595
Cash pledged for bank facilities (a)	314,311	313,206
Restricted in use (b)	3,902,814	3,680,414
	<u>22,916,740</u>	<u>21,502,305</u>
Interest earning balances	<u>12,154,002</u>	<u>10,953,035</u>

The rate of interest for the cash on interest earning balances is between 0.55% and 1.65% (2017: 0.25% and 1.20%) per annum.

- (a) This is for amounts held by a bank to cover bank guarantees issued.
- (b) This is for fixed deposits with maturity of more than three months.

# SINGAPORE ANGLICAN COMMUNITY SERVICES

## 13. Cash and cash equivalents (cont'd)

### 13A. Cash and cash equivalents in the statement of cash flows:

	<u>2018</u> \$	<u>2017</u> \$
Amount as shown above	22,916,740	21,502,305
Cash restricted in use	<u>(8,722,944)</u>	<u>(7,538,601)</u>
Cash and cash equivalents for statement of cash flows purposes at end of the year	<u>14,193,796</u>	<u>13,963,704</u>

## 14. Funds

### 14A. Unrestricted funds

	<u>2018</u> \$	<u>2017</u> \$
Accumulated fund (a)	18,694,975	16,701,077
Building & renovation fund (b)	2,977,952	2,943,779
BIG fund (c)	<u>118,111</u>	<u>129,055</u>
<b>Total Unrestricted funds</b>	<u>21,791,038</u>	<u>19,773,911</u>

#### (a) Accumulated fund

	<u>2018</u> \$	<u>2017</u> \$
Balance at beginning of the year	16,701,077	14,695,074
Surplus – Anglican Care Centre (Bukit Batok)	222,836	98,511
Surplus – Anglican Care Centre (Farrer Park)	112,072	34,357
Surplus – Anglican Care Centre (Hougang)	367,762	390,082
Surplus – Anglican Care Centre (Pasir Ris)	97,933	41,971
Surplus – Anglican Care Centre (Simei)	395,864	587,996
Surplus – Anglican Care Centre (Yishun)	69,708	14,879
Deficit – Anglican Cluster Support (Jurong East)	(31,992)	(2,069)
Surplus – Anglican Family Centre	244,821	430,823
Deficit – Anglican Senior Centre (Hillview)	(104,083)	(35,080)
Surplus – CITY	352,959	337,120
Surplus – Head Office	119,827	(9,777)
Surplus – PeCCO	84,653	117,190
Deficit – Senior Activity Centre (Studio Apartment)	(15,472)	–
Surplus – St Andrew's Nursing Home (Taman Jurong)	<u>77,010</u>	<u>–</u>
Surplus for the year	<u>1,993,898</u>	<u>2,006,003</u>
Balance at end of the year	<u>18,694,975</u>	<u>16,701,077</u>
Annual operating expenditure*	<u>16,518,465</u>	<u>13,970,914</u>
Ratio of reserves to annual operating expenditure (times)	<u>1.13</u>	<u>1.20</u>

\*Annual operating expenditure represents total resources expended for accumulated funds.

## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 14. Funds (cont'd)

#### 14A. Unrestricted funds (cont'd)

##### (b) Building and renovation fund

Building and renovation fund represents funds designated to finance the purchase of property or renovation of property.

##### (c) BIG fund

BIG fund represents funds designated for the welfare and practical assistance to needy children and their families.

#### 14B. Restricted Funds

	<u>2018</u> \$	<u>2017</u> \$
Programmes fund (Note 15)	512,396	316,569
Chaplaincy fund (a)	145,512	135,453
<u>Other restricted funds</u>		
HSBC fund (b)	24,708	34,506
AFC - restricted fund (c)	29,240	42,184
Clinical supervision fund (d)	(17,264)	5,759
Lee Foundation fund (e)	27,278	27,278
Other restricted funds (f)	554	3,062
Subtotal	<u>64,516</u>	<u>112,789</u>
	<u>722,424</u>	<u>564,811</u>

(a) Chaplaincy fund represents funds received from churches and donors designated to finance the chaplaincy activities for the staff and clients.

(b) HSBC fund represents donations given by the Hong Kong and Shanghai Banking Corporation towards supported employment allowances for clients of Anglican Care Centre (Hougang).

(c) Anglican Family Centre project fund was donation mainly for the educational and physical needs of clients or children in Anglican Family Centre.

(d) Clinical supervision fund represents funding by NCSS for clinical supervision of case managers.

(e) Lee Foundation fund represents donation to support the various senior services activities/programs under the Cluster Support@JE.

(f) Others include:

- ACC PR-Otto Marine's collaboration funded project to be channeled towards client training work.
- Outing for elderly fund represents donation by Community Foundation of Singapore to support elderly clients' participation in meaningful social outing



## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 15. Programmes funds

Programmes funds represent accumulated reserves received for specific programmes. The Reserves are restricted to the operations of these programmes only, for the benefits of their intended clients. In keeping with the funds/donors' intent for the use of monies, the reserves will not be transferred out of the programmes for other purposes.

### 15A. Employment Support Services

- (a) Employment Support Services Fund (ESS) comprises mainly a grant from Community Chest through National Council of Social Services (NCSS) and donations received from individual and corporate donors. This programme provides employment support to persons with mental illness to secure and sustain employment, with ongoing job support for a period of 6 months or more, depending on the need of the employer or employee.
- (b) Employment Internship Programme (EIP) comprises mainly a grant from Community Chest through NCSS. This programme provides on the job training for persons with mental health issues to prepare them for open employment.
- (c) Employment Assistance Programme (EAP+) comprises a grant from Community Chest through NCSS. This programme aims to provide timely support to employees with or at risk of having mental health issues. The programme commenced operation from 1 April 2017.

Movements in accumulated reserves restricted to ESS, EIP and EAP+ programmes are as follows:

	<u>ESS</u> \$	<u>EIP</u> \$	<u>EAP+</u> \$	<u>Total</u> \$
<b>2018</b>				
<u>Incoming resources:</u>				
Grant from NCSS	497,183	253,649	353,460	1,104,292
Interest income	124	-	-	124
Total incoming resources	<u>497,307</u>	<u>253,649</u>	<u>353,460</u>	<u>1,104,416</u>
<u>Resources expended:</u>				
Salaries and CPF	369,450	149,323	206,238	725,011
Bonus	87,043	25,265	29,364	141,672
Staff benefits	<u>8,578</u>	<u>4,359</u>	<u>5,676</u>	<u>18,613</u>
Expenditure on manpower	465,071	178,947	241,278	885,296
Client's activities expenses	12,273	5,393	903	18,569
Depreciation	1,828	780	-	2,608
Building services and maintenance expenses	10,800	5,457	8,634	24,891
Administrative cost	48,377	21,096	34,522	103,995
Other operating expenses	<u>15,275</u>	<u>5,178</u>	<u>5,424</u>	<u>25,877</u>
Total resources expended	<u>553,624</u>	<u>216,851</u>	<u>290,761</u>	<u>1,061,236</u>
Net (deficit)/ surplus	(56,317)	36,798	62,699	43,180
Balance at beginning of the year	<u>(75,487)</u>	<u>74,926</u>	<u>187,147</u>	<u>186,586</u>
Balance at the end of the year	<u>(131,804)</u>	<u>111,724</u>	<u>249,846</u>	<u>229,766</u>

# SINGAPORE ANGLICAN COMMUNITY SERVICES

## 15. Programmes funds

### 15A. Employment Support Services (cont'd)

	<u>ESS</u> \$	<u>EIP</u> \$	<u>EAP+</u> \$	<u>Total</u> \$
<u>2017</u>				
<u>Incoming resources:</u>				
Grant from NCSS	477,471	235,190	258,975	971,636
Interest income	115	–	–	115
Sundry income	975	–	–	975
Donation	1,632	–	–	1,632
Total incoming resources	<u>480,193</u>	<u>235,190</u>	<u>258,975</u>	<u>974,358</u>
<u>Resources expended:</u>				
Salaries and CPF	341,469	192,015	52,970	586,454
Bonus	75,613	23,372	14,101	113,086
Staff benefits	13,636	4,345	3,156	21,137
Expenditure on manpower	430,718	219,732	70,227	720,677
Client's activities expenses	44,398	9,147	101	53,646
Depreciation	1,330	780	–	2,110
Building services and maintenance expenses	3,649	480	–	4,129
Administrative cost	64,565	2,751	410	67,726
Other operating expenses	15,758	6,368	1,090	23,216
Total resources expended	<u>560,418</u>	<u>239,258</u>	<u>71,828</u>	<u>871,504</u>
Net (deficit)/ surplus	(80,225)	(4,068)	187,147	102,854
Balance at beginning of the year	<u>4,738</u>	<u>78,994</u>	<u>–</u>	<u>83,732</u>
Balance at the end of the year	<u>(75,487)</u>	<u>74,926</u>	<u>187,147</u>	<u>186,586</u>

## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 15. Programmes funds

#### 15B. Cluster Support @ Jurong East Fund (CS)

CS Fund comprise mainly grants from Ministry and Social and Family Development (MSF), Ministry of Health (MOH) and donations received from individual and corporate donors. The Society is appointed to operate Senior Activity Centre (Cluster Support) and Senior Group Homes and to provide integrated localised services to support vulnerable seniors living in the community.

<u>2018</u>	<u>Cluster Support</u> \$	<u>Senior Group Homes</u> \$	<u>Total</u> \$
<u>Incoming resources:</u>			
Govt subvention	444,386	32,423	476,809
Clients' fees	-	5,645	5,645
Donations	750	-	750
Interest income	106	-	106
Sundry income	620	-	620
Total incoming resources	<u>445,862</u>	<u>38,068</u>	<u>483,930</u>
<u>Resources expended:</u>			
Salaries and CPF	314,988	21,636	336,624
Bonus	33,067	5,035	38,102
Staff benefits	11,072	836	11,908
Expenditure on manpower	359,127	27,507	386,634
Depreciation	6,906	-	6,906
Operating lease expenses	(130)	4,092	3,962
Building services and maintenance expenses	5,391	4,787	10,178
Administrative cost	52,967	131	53,098
Other operating expended	21,204	108	21,312
Total resources expended	<u>445,465</u>	<u>36,625</u>	<u>482,090</u>
Net surplus	397	1,443	1,840
Balance at beginning of the year	291,366	(16,676)	274,690
Balance at end of the year	<u>291,763</u>	<u>(15,233)</u>	<u>276,530</u>

# SINGAPORE ANGLICAN COMMUNITY SERVICES

## 15. Programmes funds (cont'd)

### 15B. Cluster Support @ Jurong East Fund (CS) (cont'd)

<u>2017</u>	<u>Cluster Support</u> \$	<u>Senior Group Homes</u> \$	<u>Total</u> \$
<u>Incoming resources:</u>			
Govt subvention	427,235	37,699	464,934
Clients' fees	–	3,879	3,879
Donations	200	–	200
Interest income	118	–	118
Sundry income	3,000	–	3,000
Total incoming resources	<u>430,553</u>	<u>41,578</u>	<u>472,131</u>
<u>Resources expended:</u>			
Salaries and CPF	233,410	20,371	253,781
Bonus	60,797	5,190	65,987
Staff benefits	13,118	846	13,964
Expenditure on manpower	307,325	26,407	333,732
Depreciation	6,393	–	6,393
Operating lease expenses	1,197	5,731	6,928
Building services and maintenance expenses	5,587	2,204	7,791
Administrative cost	74,827	175	75,002
Other operating expended	10,097	68	10,165
Total resources expended	<u>405,426</u>	<u>34,585</u>	<u>440,011</u>
Net surplus	25,127	6,993	32,120
Balance at beginning of the year	266,239	(23,669)	242,570
Balance at end of the year	<u>291,366</u>	<u>(16,676)</u>	<u>274,690</u>

## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 15. Programmes funds (cont'd)

#### 15C. Peer Bridger Pilot Project

NCSS Com Chest pilot project to support persons with mental health issues in their transition from a step-down care facility to the community with the help of peer support specialists.

<u>2018</u>	Peer Bridger \$
<u>Incoming resources:</u>	
Grant from NCSS	66,143
Sundry income	280
Total incoming resources	<u>66,423</u>
<u>Resources expended:</u>	
Salaries and CPF	25,074
Bonus	3,616
Staff benefits	179
Expenditure on manpower	<u>28,869</u>
Depreciation	796
Building services and maintenance expenses	826
Administrative cost	534
Other operating expended	<u>1,213</u>
Total resources expended	<u>32,238</u>
Net surplus	34,185
Balance at beginning of the year	-
Balance at end of the year	<u>34,185</u>

The peer bridger pilot project commenced during the current reporting year. Hence, there are no comparative figures.

# **SINGAPORE ANGLICAN COMMUNITY SERVICES**

## **15. Programmes funds (cont'd)**

### **15D. PeCCO**

PeCCo Fund comprise mainly grants from Ministry of Social and Family Development (MSF), Ministry of Health (MOH) and donations received from individual and corporate donors. The Society is appointed to operate Senior Activity Centre (Cluster Support) and Senior Group Homes and to provide integrated localised services to support vulnerable seniors living in the community.

2018	<u>CS</u>	<u>SGH</u>	<u>SAC@5</u>	<u>SAC@8</u>	<u>CREST</u>	<u>C2H</u>	<u>CBP</u>	<u>Total</u>
	\$	\$	\$	\$	\$	\$	\$	\$
<u>Incoming resources:</u>								
Government subvention	439,674	31,906	219,722	219,722	299,656	65,120	29,166	1,304,966
Client's fees	-	13,058	-	-	-	(165)	-	12,893
Sundry income	-	-	-	14,360	-	-	-	14,360
Total incoming resources	<u>439,674</u>	<u>44,964</u>	<u>219,722</u>	<u>234,082</u>	<u>299,656</u>	<u>64,955</u>	<u>29,166</u>	<u>1,332,219</u>
<u>Resources expended:</u>								
Salaries and CPF	235,136	45,977	171,003	123,525	140,033	104,026	18,217	837,917
Bonus	39,350	8,950	30,903	22,222	25,575	17,951	5,760	150,711
Staff benefits	3,274	753	3,321	3,836	1,500	309	13	13,006
Expenditure on manpower	277,760	55,680	205,227	149,583	167,108	122,286	23,990	1,001,634
Other resources expended	15,814	13,058	67,848	104,194	8,113	4,349	587	213,963
Total resources expended	<u>293,574</u>	<u>68,738</u>	<u>273,075</u>	<u>253,777</u>	<u>175,221</u>	<u>126,635</u>	<u>24,577</u>	<u>1,215,597</u>
Net surplus / (deficit)	146,100	(23,774)	(53,353)	(19,695)	124,435	(61,680)	4,589	116,622
Balance at beginning of the year	300,461	(87,082)	(57,820)	(303,621)	3,355	-	-	(144,707)
Balance at end of the year	<u>446,561</u>	<u>(110,856)</u>	<u>(111,173)</u>	<u>(323,316)</u>	<u>127,790</u>	<u>(61,680)</u>	<u>4,589</u>	<u>(28,085)</u>



**SINGAPORE ANGLICAN COMMUNITY SERVICES**

**15. Programmes funds (cont'd)**

**15D. PeCCO (cont'd)**

<u>2017</u>	<u>CS</u>	<u>SGH</u>	<u>SAC@5</u>	<u>SAC@8</u>	<u>CREST</u>	<u>Total</u>
<u>Incoming resources:</u>						
Government subvention	\$ 424,409	\$ 30,665	\$ 175,202	\$ 243,125	\$ 173,284	\$ 1,046,685
Sundry income	—	15,766	—	27,967	—	43,733
Total incoming resources	424,409	46,431	175,202	271,092	173,284	1,090,418
<u>Resources expended:</u>						
Salaries and CPF	288,518	43,585	106,577	161,157	140,183	740,020
Bonus	44,027	8,350	20,050	31,039	24,250	127,716
Staff benefits	4,590	734	3,302	1,514	2,656	12,796
Expenditure on manpower	337,135	52,669	129,929	193,710	167,089	880,532
Other resources expended	15,546	16,135	48,792	101,670	9,117	191,260
Total resources expended	352,681	68,804	178,721	295,380	176,206	1,071,792
Net surplus / (deficit)	71,728	(22,373)	(3,519)	(24,288)	(2,922)	18,626
Balance at beginning of the year	228,733	(64,709)	(54,301)	(279,333)	6,277	(163,333)
Balance at end of the year	300,461	(87,082)	(57,820)	(303,621)	3,355	(144,707)

# **SINGAPORE ANGLICAN COMMUNITY SERVICES**

## **16. Deferred government grant/donations**

	Community Silver Trust \$	CareNShare \$	Building Fund - Hillv2 \$	Building Fund - Simei Care Centre \$	Government grant for capital expenditure \$	Pre- operations cum ramp up grants \$	Medifund and Medifund Silver \$	President Challenge Fund \$	Charity Golf 2019 \$	Total \$
At 1 January 2017 (Restated)	2,609,130	700,424	4,815,110	5,342,088	1,454	-	(430,137)	128,946	-	13,167,015
Grant received	845,448	684,729	-	-	285,397	565,500	1,169,460	-	-	3,550,534
Amortisation of government grants/ donations - depreciation	(227,917)	(83,336)	(211,775)	(313,392)	(17,703)	-	-	(13,519)	-	(867,642)
Utilisation of deferred grants/donations - operating expenses	(568,198)	(366,138)	-	-	-	(348,220)	-	(24,070)	-	(1,306,626)
Utilisation of Medifund	-	-	-	-	-	-	(1,095,358)	-	-	(1,095,358)
At 31 December 2017 (Restated)	2,658,463	935,679	4,603,335	5,028,696	269,148	217,280	(356,035)	91,357	-	13,447,923
Grant received	-	-	-	-	1,085,185	2,661,060	1,522,300	-	43,500	5,312,045
Amortisation of government grants/donations - depreciation	(321,210)	(69,043)	(211,758)	(313,392)	(106,844)	-	-	(13,584)	-	(1,035,831)
Utilisation of deferred grants/donations - operating expenses	(819,745)	(392,663)	-	-	-	(869,139)	-	14,616	-	(2,066,931)
Utilisation of Medifund	-	-	-	-	-	-	(1,278,519)	-	-	(1,278,519)
At 31 December 2018	1,517,508	473,973	4,391,577	4,715,304	1,247,489	2,009,201	(112,254)	92,389	43,500	14,378,687

Presented in statement of financial position as:

	2018 \$	(Restated) 2017 \$	(Restated) 2016 \$
Current	3,635,405	1,089,661	1,231,406
Non-current	10,743,282	12,358,262	11,935,609
	<u>14,378,687</u>	<u>13,447,923</u>	<u>13,167,015</u>

## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 16. Deferred government grant/donations (cont'd)

- (a) Community Silver Trust – See Note 16A.
- (b) Care N Share – \$1 for \$1 matching by NCSS for eligible donations raised between 1 December 2013 to 31 December 2014. The matching grant is to be used to develop social service related Voluntary Welfare Organisations (“VWOs”) and their programmes to better serve their beneficiaries. VWOs are allowed to utilise the grant by 31 March 2021.
- (c) Building Fund (HillV2) – This fund relates to the donated leasehold building and related renovation cost and for which the use of the premise is restricted to only charitable purposes (as defined in the Charities act (Cap 37). – See Note 9.
- (d) Building Fund (Simei Care Centre) represents government grant from Ministry of Health and funds raised for building of Anglican Care Centre (Simei) and acquisition of plant and equipment at the Centre. For funds raised for the building of Anglican Care Centre (Simei), it is amortised over a period of thirty years to match the estimated useful lives of the property. For funds raised for the acquisition of plant and equipment, it is amortised over a period of five years to match the estimated useful lives of the plant and equipment.
- (e) Government grants for capital expenditure represents funds from the government and donations to finance the purchase of plant and equipment for 3 new centres (Anglican Care Centre (Farrer Park), Anglican Senior Centre (Hillview) and St. Andrew’s Nursing Home (Taman Jurong). The grant is amortised over a period of three to five years.
- (f) The pre-operation cum ramp-up grants from Ministry of Health is to provide funding support to cover costs incurred in the initial transition period for hiring management, support and care staff before centres stabilise their operations at the target capacity. The balance of 2018 \$2,009,201 (2017: \$217,280) represents amount of grant deferred to be recognised as incoming resources when utilised.
- (g) Medifund and Medifund Silver are endowment funds set up by the Government to help needy clients who are unable to pay for their fees. Half-yearly, SACS Medifund Committee reviews and approves amount that is to be disbursed for individual clients. Upon approval, the full sum will then be disbursed out to the Fund for offsetting to the clients’ receivables. The amount of cash and cash equivalents held by Medifund and Medifund Silver as at 31 December 2018 is \$544,206 (2017:\$173,426).
- (h) President Challenge Fund mainly consists of President Challenge 2015. NCSS has approved the deviation of this fund with extension till August 2019 to be used for Cognitive Stimulation & Art Therapy for elderly clients at Anglican Senior Centre (Hillview).
- (i) Charity Golf 2019 Fund is fund raised for operation of SANH (TJ).

**SINGAPORE ANGLICAN COMMUNITY SERVICES**

**16. Deferred government grant (cont'd)**

**16A. Community Silver Trust ("CST") (cont'd)**

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

A breakdown of the eligible donations received during the reporting year presented below:

<u>2018</u>	<u>ACC (HG)</u>	<u>ACC (SM)</u>	<u>ACC (BB)</u>	<u>ACC (YS)</u>	<u>ACC (PR)</u>	<u>CS@JE</u>	<u>ASC (HV)</u>	<u>ACC (FP)</u>	<u>SANH (TJ)</u>	<u>PeCCO</u>	<u>Total</u>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Eligible tax deductible donations	23,950	216,113	400	800	2,400	600	1,800	360	129,375	96,753	472,551
Eligible non-tax deductible donations	26,955	64,583	-	20	943	150	510	-	8,860	107,348	209,369
Allocated by the Society - eligible tax deductible donations	177,155	413,361	39,367	39,367	39,367	-	196,839	78,736	-	-	984,192
Allocated by the Society - eligible non-tax deductible donations	19,420	45,314	4,316	4,316	4,316	-	21,578	8,631	-	-	107,891
<b>Total eligible donations</b>	<b>247,480</b>	<b>739,371</b>	<b>44,083</b>	<b>44,503</b>	<b>47,026</b>	<b>750</b>	<b>220,727</b>	<b>87,727</b>	<b>138,235</b>	<b>204,101</b>	<b>1,774,003</b>

**SINGAPORE ANGLICAN COMMUNITY SERVICES**

**16. Deferred government grant (cont'd)**

**16A. Community Silver Trust ("CST") (cont'd)**

2017 (Restated)	<u>ACC HG</u> \$	<u>ACC SM</u> \$	<u>ACC BB</u> \$	<u>ACC YS</u> \$	<u>ACC PR</u> \$	<u>ASC (HV) (a)</u> \$	<u>ACC (FP)</u> \$	<u>CS @ JE</u> \$	<u>PeCCO</u> \$	<u>Total</u> \$
Eligible tax deductible donations	25,968	33,565	4,780	3,700	3,700	1,100	-	-	79,300	152,113
Eligible non-tax deductible donations	1,993	109,336	-	-	428	-	-	200	101,616	213,573
Donation in kind (a)	-	-	-	-	-	2,790,000	-	-	-	2,790,000
Allocated by the Society - eligible tax deductible donations	224,318	493,500	44,864	44,864	44,864	-	44,864	-	-	897,274
Allocated by the Society - eligible non-tax deductible donations	15,780	34,716	3,156	3,156	3,156	-	3,156	-	-	63,120
Total eligible donations	268,059	671,117	52,800	51,720	52,148	2,791,100	48,020	200	180,916	4,116,080

- (a) A third party donated a leasehold building to the Society in 2014 (Note 9). The Society has recorded this asset as a donated leasehold building at an amount of \$4,500,000 and a corresponding credit to the donation in-kind under the Building Fund – HillV2. The transfer of legal title of the building was completed on 7 August 2017 and it was valued at \$4,850,000 by Knight Frank Pte Ltd, an independent professional valuer. Based on the endorsement of Inland Revenue Authority of Singapore (IRAS) endorsement, a tax-deductible receipt of \$2,790,000 was issued to the donor in December 2018. Despite the tax-deductible receipt being issued in December 2018, it was agreeable by IRAS that the donation was treated as a transaction in 2017. As a result, the Society has restated the CST claim amount by including this donation-in-kind in 2017.

## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 16. Deferred government grant (cont'd)

#### 16A. Community Silver Trust ("CST") (cont'd)

The movement of the CST is as follows:

	ACC HG \$	ACC SM \$	ACC BB \$	ACC YS \$	ACC PR \$	ACC (Farrer Park) \$	PeCCO \$	Total \$
At 1 January 2017	700,450	1,552,411	38,169	61,014	43,967	—	213,119	2,609,130
Incoming resources	215,729	880,065	66,878	22,185	28,639	30,000	165,583	1,409,079
Inter-centre transfer	—	(303,867)	—	(30,000)	—	333,867	—	—
Transferred to unrestricted fund	(95,729)	(379,967)	(6,878)	(7,185)	(7,639)	—	(66,233)	(563,631)
Resources expended	(354,951)	(366,265)	7,747	5,258	(5,436)	(55,661)	(26,807)	(796,115)
At 31 December 2017	465,499	1,382,377	105,916	51,272	59,531	308,206	285,662	2,658,463
Inter-centre transfer	13,241	(28,241)	—	—	15,000	—	—	—
Resources expended	(224,721)	(547,287)	(8,803)	(15,647)	(37,921)	(255,302)	(51,274)	(1,140,955)
At 31 December 2018	254,019	806,849	97,113	35,625	36,610	52,904	234,388	1,517,508

The CST grant includes resources expended for the acquisition of plant and equipment and renovation work. These are amortised over a period of 3 to 5 years to match the estimated useful lives.



**SINGAPORE ANGLICAN COMMUNITY SERVICES**

**17. Fund account balances**

	UNRESTRICTED				RESTRICTED			
	Accumulated fund \$	Building and Renovation fund \$	BIG fund \$	Sub total \$	Chaplaincy fund \$	Programmes funds \$	Other restricted funds \$	Total \$
<b>2018 Assets</b>								
<b>Non-current assets</b>								
Property, plant and equipment	11,969,261	-	-	11,969,261	-	54,378	-	12,023,639
Right-of-use assets	5,714,169	-	-	5,714,169	-	137	-	5,714,306
	17,683,430	-	-	17,683,430	-	54,515	-	17,737,945
<b>Current assets</b>								
Trade and other receivables	4,536,343	-	-	4,536,343	-	176,576	-	4,712,919
Other non-financial assets	375,049	-	-	375,049	-	6,825	-	381,874
Cash and cash equivalents	18,705,806	2,977,952	118,111	21,801,869	145,512	904,843	64,516	22,916,740
	23,617,198	2,977,952	118,111	26,713,261	145,512	1,088,244	64,516	28,011,533
<b>Total assets</b>	41,300,628	2,977,952	118,111	44,396,691	145,512	1,142,759	64,516	45,749,478
<b>Non-current liabilities</b>								
Deferred government grants/donations	10,743,282	-	-	10,743,282	-	-	-	10,743,282
Lease liabilities, non-current	3,152,342	-	-	3,152,342	-	-	-	3,152,342
	13,895,624	-	-	13,895,624	-	-	-	13,895,624
<b>Current liabilities</b>								
Deferred government grant/donations	3,635,405	-	-	3,635,405	-	-	-	3,635,405
Other payables	2,665,061	-	-	2,665,061	-	459,329	-	3,124,390
Lease liabilities, current	2,580,459	-	-	2,580,459	-	138	-	2,580,597
Transfer between funds	(170,896)	-	-	(170,896)	-	170,896	-	-
	8,710,029	-	-	8,710,029	-	630,363	-	9,340,392
<b>Total liabilities</b>	22,605,653	-	-	22,605,653	-	630,363	-	23,236,016
<b>Net assets</b>	18,694,975	2,977,952	118,111	21,791,038	145,512	512,396	64,516	22,513,462

**SINGAPORE ANGLICAN COMMUNITY SERVICES**

**17. Fund account balances (cont'd)**

	UNRESTRICTED				RESTRICTED				
	(Restated) Accumulated fund \$	Building and Renovation fund \$	BIG fund \$	Sub total \$	Chaplaincy fund \$	Programmes funds \$	Other restricted funds \$	Sub total \$	Total \$
2017									
Assets									
Non-current assets									
Property, plant and equipment	11,411,340	-	-	11,411,340	-	100,617	-	100,617	11,511,957
	11,411,340	-	-	11,411,340	-	100,617	-	100,617	11,511,957
Current assets									
Trade and other receivables	2,180,313	-	-	2,180,313	-	111,085	-	111,085	2,291,398
Other non-financial assets	165,789	-	-	165,789	-	1,395	-	1,395	167,184
Cash and cash equivalents	17,613,876	2,943,779	129,055	20,686,710	135,453	567,353	112,789	815,595	21,502,305
	19,959,978	2,943,779	129,055	23,032,812	135,453	679,833	112,789	928,075	23,960,887
Total assets	31,371,318	2,943,779	129,055	34,444,152	135,453	780,450	112,789	1,028,692	35,472,844
Non-current liabilities									
Deferred government grants/donations	12,358,262	-	-	12,358,262	-	-	-	-	12,358,262
	12,358,262	-	-	12,358,262	-	-	-	-	12,358,262
Current liabilities									
Trade and other payables	1,566,770	-	-	1,566,770	-	119,429	-	119,429	1,686,199
Deferred government grants/donations	1,089,661	-	-	1,089,661	-	-	-	-	1,089,661
Transfer between funds	(344,452)	-	-	(344,452)	-	344,452	-	344,452	-
	2,311,979	-	-	2,311,979	-	463,881	-	463,881	2,775,860
Total liabilities	14,670,241	-	-	14,670,241	-	463,881	-	463,881	15,134,122
Net assets	16,701,077	2,943,779	129,055	19,773,911	135,453	316,569	112,789	564,811	20,338,722

**SINGAPORE ANGLICAN COMMUNITY SERVICES**

**17. Fund account balances (cont'd)**

	UNRESTRICTED				RESTRICTED					
	(Restated) Accumulated fund \$	Building and Renovation fund \$	BIG fund \$	Sub total \$	Chaplaincy fund \$	Mindset fund \$	Programmes funds \$	Other restricted funds \$	Sub total \$	Total \$
2016										
Assets										
Non-current assets										
Property, plant and equipment	11,187,691	-	-	11,187,691	-	-	-	-	-	11,187,691
	11,187,691	-	-	11,187,691	-	-	-	-	-	11,187,691
Current assets										
Trade and other receivables	4,376,605	-	-	4,376,605	-	-	335,406	-	335,406	4,712,011
Other non-financial assets	95,869	-	-	95,869	-	-	22,227	-	22,227	118,096
Cash and cash equivalents	12,735,725	2,915,115	129,055	15,779,895	183,884	48,747	431,780	118,881	783,292	16,563,187
	17,208,199	2,915,115	129,055	20,252,369	183,884	48,747	789,413	118,881	1,140,925	21,393,294
Total assets	28,395,890	2,915,115	129,055	31,440,060	183,884	48,747	789,413	118,881	1,140,925	32,580,985
Non-current liabilities										
Deferred government grants/donations	11,935,609	-	-	11,935,609	-	-	-	-	-	11,935,609
	11,935,609	-	-	11,935,609	-	-	-	-	-	11,935,609
Current liabilities										
Trade and other payables	1,160,245	-	-	1,160,245	-	-	-	-	-	1,160,245
Deferred government grants/donations	1,231,406	-	-	1,231,406	-	-	-	-	-	1,231,406
Transfer between funds	(626,444)	-	-	(626,444)	-	-	626,444	-	626,444	-
	1,765,207	-	-	1,765,207	-	-	626,444	-	626,444	2,391,651
Total liabilities	13,700,816	-	-	13,700,816	-	-	626,444	-	626,444	14,327,260
Net assets	14,695,074	2,915,115	129,055	17,739,244	183,884	48,747	162,969	118,881	514,481	18,253,725

## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 18. Trade and other payables

	<u>2018</u>	<u>2017</u>
	\$	\$
<u>Trade payables:</u>		
Outside parties and accrued liabilities	49,779	58,087
Related parties (Note 3)	123,602	51,176
Sub-total	<u>173,381</u>	<u>109,263</u>
<u>Other payables:</u>		
Related parties (Note 3)	353,756	168,749
Outside parties	2,597,253	1,408,187
Sub-total	<u>2,951,009</u>	<u>1,576,936</u>
Total trade and other payables	<u>3,124,390</u>	<u>1,686,199</u>

### 19. Items in the statement of financial activities

In addition to the charges and credits disclosed elsewhere in the notes to the financial statements, the statement of financial activities includes the following charges:

	<u>2018</u>	<u>2017</u>
	\$	\$
Audit fees to the independent auditor of the Society	50,000	49,000
Other assurance related fees to the independent auditor of the Society	<u>11,550</u>	<u>13,250</u>

### 20. Financial instruments: information on financial risks

#### 20A. Categories of financial assets and liabilities

The following table categorises the carrying amount of financial assets and liabilities recorded at the end of the reporting year:

	<u>2018</u>	<u>2017</u>
	\$	\$
<u>Financial assets:</u>		
Financial assets at amortised cost	27,629,659	23,793,703
At end of the year	<u>27,629,659</u>	<u>23,793,703</u>
<u>Financial liabilities:</u>		
Financial liabilities at amortised cost	8,857,329	1,686,199
At end of the year	<u>8,857,329</u>	<u>1,686,199</u>

Further quantitative disclosures are included throughout these financial statements.

## **SINGAPORE ANGLICAN COMMUNITY SERVICES**

### **20. Financial instruments: information on financial risks (cont'd)**

#### **20B. Financial risk management**

The main purpose for holding or issuing financial instruments is to raise and manage the finances for the entity's operating, investing and financing activities. There are exposures to the financial risks on the financial instruments such as credit risk, liquidity risk and market risk comprising interest rate, currency risk and price risk exposures. Management has certain practices for the management of financial risks. However these are not documented in formal written documents. The following guidelines are followed: All financial risk management activities are carried out and monitored by senior management staff. All financial risk management activities are carried out following acceptable market practices.

There have been no changes to the exposures to risk; the objectives, policies and processes for managing the risk and the methods used to measure the risk.

#### **20C. Fair values of financial instruments**

The analyses of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 are disclosed in the relevant notes to the financial statements. These include the significant financial instruments stated at amortised cost and at fair value in the statement of financial position. The carrying values of current financial instruments approximate their fair values due to the short-term maturity of these instruments and the disclosures of fair value are not made when the carrying amount of current financial instruments is a reasonable approximation of the fair value.

#### **20D. Credit risk on financial assets**

Financial assets that are potentially subject to concentrations of credit risk and failures by counterparties to discharge their obligations in full or in a timely manner. These arise principally from cash balances with banks, cash equivalents, receivables and other financial assets. The maximum exposure to credit risk is the total of the fair value of the financial assets at the end of the reporting year. Credit risk on cash balances with banks and any other financial instruments is limited because the counter-parties are entities with acceptable credit ratings. For expected credit losses (ECL) on financial assets, the three-stage approach in the financial reporting standard on financial instruments is used to measure the impairment allowance. Under this approach the financial assets move through the three stages as their credit quality changes. However, a simplified approach is permitted by the financial reporting standards on financial instruments for financial assets that do not have a significant financing component, such as trade receivables. On initial recognition, a day-1 loss is recorded equal to the 12 month ECL (or lifetime ECL for trade receivables), unless the assets are considered credit impaired. For credit risk on trade receivables an ongoing credit evaluation is performed on the financial condition of the debtors and an impairment loss is recognised in profit or loss. Reviews and assessments of credit exposures in excess of designated limits are made. Renewals and reviews of credits limits are subject to the same review process.

Note 13 discloses the maturity of the cash and cash equivalents balances. Cash and cash equivalents are also subject to the impairment requirements of the standard on financial instruments. There was no identified impairment loss.

## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 20E. Liquidity risk – financial liabilities maturity analysis

There are no liabilities contracted to fall due after twelve months at the end of the reporting year except for the non-current portion of the lease liabilities (Note 10). The liquidity risk refers to the difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. It is expected that all the liabilities will be settled at their contractual maturity. The average credit period taken to settle trade payables is about 30 days (2017: 30 days). The other payables are with short-term durations. The classification of the financial assets is shown in the statement of financial position as they may be available to meet liquidity needs and no further analysis is deemed necessary.

The Society has sufficient cash balances to support cash commitments from their existing liabilities. Accordingly, the Society utilised minimum banking facilities.

### 20F. Interest rate risk

Interest rate risk arises on interest-bearing financial instruments recognised in the statement of financial position and on some financial instruments not recognised in the statement of financial position. The following table analyses the breakdown of the significant financial instruments by type of interest rate:

	<u>2018</u> \$	<u>2017</u> \$
Financial assets:		
Fixed rates	<u>12,154,002</u>	<u>10,953,035</u>

Sensitivity analysis: The effect on pre-tax profit is not significant.

### 20G. Foreign currency risk

The Society has insignificant exposure to foreign currency risk.

## 21. Capital commitments

Estimated amounts committed at the end of the reporting year for future capital expenditure but not recognised in the financial statements are as follows:

	<u>2018</u> \$	<u>2017</u> \$
Commitments to purchase of property, plant and equipment	<u>560,813</u>	<u>–</u>

## 22. Operating lease commitments

At the end of the reporting year the total of future minimum lease payment commitments under non-cancellable operating leases are as follows:

	<u>2018</u> \$	<u>2017</u> \$
Not later than one year	13,734	1,809,271
Later than one year and not later than five years	<u>–</u>	<u>1,169,682</u>
Rental expense for the year	<u>233,446</u>	<u>2,052,900</u>



## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 23. Changes and adoption of financial reporting standards

For the current reporting year new or revised financial reporting standards were issued by the Singapore Accounting Standards Council. Those applicable to the reporting entity are listed below. Adoption of the applicable new or revised standards has resulted in some changes in the detailed application of the accounting policies and some modifications to financial statements presentation and measurement as disclosed in Note 2A significant accounting policies on right-of-use assets and lease liabilities.

<u>FRS No.</u>	<u>Title</u>
FRS 109	Financial Instruments
FRS 115	Revenue from Contracts with Customers. Amendments to, Clarifications to SFRS 115 Revenue from Contracts with Customers
FRS 116	Leases (and Leases - Illustrative Examples & Amendments to Guidance on Other Standards) (early application)

### 24. New or amended standards in issue but not yet effective

For the future reporting years certain new or revised financial reporting standards were issued by the Singapore Accounting Standards Council and these will only be effective for future reporting years. None of these are applicable to the reporting entity based on the reporting entity's current operations.

## SINGAPORE ANGLICAN COMMUNITY SERVICES

### 25. Restatement and comparative figures

The financial statements for the reporting year 31 December 2017 has been restated due to a change in accounting policy. Grants or donations received to finance the purchase of depreciable assets and the operating expenses to be incurred in future accounting periods are recognised in the statement of financial activities over the years necessary to match the depreciation of assets and the operating expenses incurred to which the grants or donations relate. In prior year, these grants and donations was accounted for as restricted funds. The receipts and payments were taken directly to the statement of financial activities and the net assets relating to these funds are show as separate line in the statement of financial position. These changes are summarised below:

	<u>After</u> <u>restatements</u> \$	<u>Before</u> <u>restatements</u> \$	<u>Difference</u> \$
<b>2017 Statement of financial position</b>			
<u>Restricted funds</u>			
Building fund – HillV2	–	4,603,335	(4,603,335)
Building fund – Simei Care Centre	–	5,028,696	(5,028,696)
Government grant for capital expenditure	–	269,148	(269,148)
Community Silver Trust Fund	–	2,658,463	(2,658,463)
Medifund and Medifund Silver	–	(356,035)	356,035
President Challenge Fund	–	91,357	(91,357)
CareNShare Fund	–	935,679	(935,679)
Other non-financial liabilities	–	217,280	(217,280)
Deferred government grants/donations – current	1,089,661	–	1,089,661
Deferred government grants/donations – non-current	12,358,262	–	12,358,262
<b>2017 Statement of financial activities</b>			
<u>Accumulated fund</u>			
Government subventions	9,531,754	9,879,781	(348,027)
Amortisation of government grants/donations	867,642	–	867,642
Utilisation of government grants/donations	2,401,984	–	2,401,984
Client's fee claimed from Medifund and Medifund Silver	(1,095,358)	–	(1,095,358)
Client's fee waived	(214,980)	–	(214,980)
Client's activities expenses	761,988	772,185	10,197
Depreciation	969,345	101,703	(867,642)
Operating lease expenses	2,004,998	2,003,512	(1,486)
Building services, management and maintenance expenses	1,037,414	893,557	(143,857)
Employee benefits expenses	8,317,235	7,726,330	(590,905)
Administrative costs	446,221	438,007	(8,214)
Other operating expenses	243,920	240,804	(3,116)
Non-claimable GST	147,839	141,601	(6,238)

## **SINGAPORE ANGLICAN COMMUNITY SERVICES**

### **25. Restatement and comparative figures (cont'd)**

Statement of Cash Flows – In view of the above changes consequential reclassifications were made to the Statement of Cash Flows.

As is required by the financial reporting standard on the presentation of financial statements the statement of financial position at the end of the current reporting year and the beginning and end of the preceding reporting year is presented. However related notes relating to the above balances only (that were restated / reclassified in the statement of financial position) are presented. Apart from these disclosures, other balances and notes are not impacted by the restatements / reclassifications.



## PSYCHIATRIC SERVICES

1. **ANGLICAN CARE CENTRE (BUKIT BATOK)**  
Blk 267 Bukit Batok East Avenue 4  
#01-206  
Singapore 650267
2. **ANGLICAN CARE CENTRE (FARRER PARK)**  
375 Race Course Road  
Singapore 218644
3. **ANGLICAN CARE CENTRE (HOUGANG)**  
20 Buangkok View Blk 4  
Singapore 534194
4. **ANGLICAN CARE CENTRE (PASIR RIS)**  
Blk 534 Pasir Ris Drive 1  
#01-266  
Singapore 510534
5. **ANGLICAN CARE CENTRE (SIMEI) AND INTEGRATED EMPLOYMENT SERVICES**  
10 Simei Street 3  
Singapore 529897
6. **ANGLICAN CARE CENTRE (YISHUN)**  
Blk 707 Yishun Avenue 5  
#01-36  
Singapore 760707

## SENIOR SERVICES

7. **ANGLICAN CLUSTER OPERATOR (JURONG EAST)**  
Blk 374 Jurong East Street 32  
#01-486  
Singapore 600374
8. **ANGLICAN SENIOR CENTRE (HILLVIEW)**  
4 Hillview Rise  
#02-02 HillV2  
Singapore 667979
9. **ANGLICAN SENIOR CENTRE (JURONG WEST)**  
Blk 499 Jurong West Street 41  
#01-812  
Singapore 640499
10. **ANGLICAN SENIOR CENTRE (TAMPINES)**  
Blk 117 Tampines Street 11  
#01-516  
Singapore 521117
11. **ANGLICAN SENIOR CENTRE (WOODLANDS)**  
572A Woodlands Avenue 1  
#01-800  
Singapore 731572
12. **ANGLICAN SENIOR CENTRE (YISHUN)**  
Blk 426A Yishun Avenue 11  
#01-74  
Singapore 761426

## 13. PEACE-CONNECT CLUSTER OPERATOR

Blk 5 Beach Road  
#02-4915  
Singapore 190005

## 14. ST. ANDREW'S NURSING HOME (TAMAN JURONG)

2 Yung Ho Walk  
Singapore 618274

## FAMILY AND CHILDREN SERVICES

### 15. ANGLICAN FAMILY CENTRE

Tel: 1800 346 4939

### 16. CITY COMMUNITY SERVICES

Social Service Hub @ Tiong Bahru  
298 Tiong Bahru Road  
#10-03 Central Plaza  
Singapore 168730

Jesus said to them,  
"I am the bread of life; whoever comes to me shall not  
hunger, and whoever believes in me shall never thirst."  
John 6:35



10 Simei Street 3  
Singapore 529897  
Tel : 6586 1064  
Email : [admin@sacs.org.sg](mailto:admin@sacs.org.sg)  
Website : [www.sacs.org.sg](http://www.sacs.org.sg)