



Annual Report

FY24/25

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LIFE AT BRIGHT HILL EVERGREEN HOME

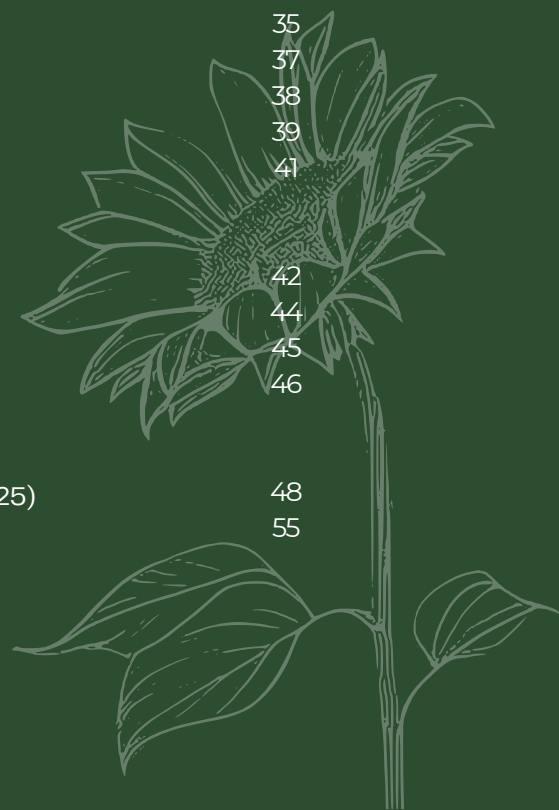
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Bright Hill Evergreen Home

Bright Hill Evergreen Home began with a mission to provide quality and affordable care for the disadvantaged and aged sick, regardless of race, language, or religion. We started from 180 beds within the Kong Meng San Phor Kark See Monastery compounds and had expanded to 436 beds at our current location over the span of four decades. Bright Hill Evergreen Home (BHEH) is now a 436-bedded, accredited non-profit nursing home.

We aim to provide our residents with a fulfilling life by promoting healthy living and maximising their physical and mental well-being.

Located in the serene setting of Punggol Waterway, our Home features private rooms with en-suite bathrooms and a welcoming, homely atmosphere.

Objectives

Our home is dedicated to delivering compassionate, high-quality care that prioritizes resident well-being, while embracing innovation, sustainability, and responsible governance. Through a focused and forward-thinking approach, we will take bold steps beyond traditional care by introducing programs that promote independence, physical fitness and an enabling environment for residents while also improving staff efficiency.

To reinforce this commitment, we will launch our Environmental, Social, and Governance (ESG) project, supporting holistic and responsible care practices that align with our values.

As we aim to cultivate a culture of growth, openness, and productivity, we will empower staff to collaborate effectively and deliver exceptional care. This will be supported by targeted HR initiatives designed to establish a strong foundation for a positive organisational culture, guided by a structured and intentional approach to culture-building.

We remain steadfast in our belief in building sustainability and strong leadership, ensuring both operational and financial resilience, while fostering a culture of continuous improvement and excellence.



Mission

Bright Hill Evergreen Home is a non-profit social service agency providing long-term residential nursing care for the elderly, regardless of race, language or religion.

Vision

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

Core Values

Love, Responsibility, Integrity, Compassion and Respect

Registration & Licenses

Registration

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

Licence

Our Home is currently operating under Licence No. 4800352/08/232 with a two year validity period from 27th February 2025 to 26th February 2027. This licence is issued by The Director Of Medical Services, Ministry of Health in accordance to the Private Hospitals & Medical Clinics Act 1980 (Chapter 248). The nursing home can be licenced to operate at a full capacity of 436 beds at 100 Punggol Field Singapore 828811 and 1 Tebing Lane Singapore 828838.

Institutions of a Public Character (IPC) Status

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

Affiliation

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

Charity Status at a Glance

Unique Entity Number (UEN)	S82SS0008F
Registered Address	100 Punggol Field, Singapore 828811
Institutions of a Public Character (IPC) Registration Number	IPC000377
IPC Validity Date	1 Dec 2023 – 30 Nov 2026
Banker	DBS Bank Ltd
Auditor	Baker Tilly TFW LLP Public Accountants and Chartered Accountants of Singapore

Chairman's Letter: Leading with Purpose



Goh Swee Kang, Jayson
Chairman
(Appointed 23 April 2025)

Dear Fellow Board Members, Staff, Residents, Families, and Valued Partners,

As we reflect on another meaningful year in our journey of excellence in eldercare, I am reminded of the profound responsibility we bear in shaping Singapore's eldercare landscape. We stand at a pivotal moment in our nation's demographic transition and the way we run our nursing homes will define the quality of life for generations of seniors to come.

Singapore's Eldercare Vision: Extending Healthspan for Meaningful Living

Minister for Health Ong Ye Kung has articulated a compelling vision for Singapore's eldercare. One that recognizes the critical gap between our impressive lifespan of 84 years and our healthspan of 74 years. This ten-year gap is a call to action for all of us in the eldercare sector. The government's commitment to invest close to \$30 billion in healthcare by 2030 underscores the urgency and importance of this mission. Our philosophy of care aligns perfectly with the Ministry of Health's strategic focus on extending healthspan. We firmly believe that the last decade of life can be enriched with dignity, purpose, and joy. Our role as a residential care facility for the chronically ill extends far beyond care management. We are custodians of hope, enablers of meaningful connections, and architects of environments where seniors can continue to live well despite having to face difficult challenges due to old age.

Our Model of Care: Dignity and Thriving Through Life's Transition

Our nursing home has embraced a proactive model of care that places the dignity and well-being of our residents at its very core. We recognize that each resident comes to us as individual with a unique story, cherished relationships, and continued aspirations. This person-centered philosophy aligns with Singapore's broader eldercare transformation, which recognizes that quality care, whether in the community or in the residential settings, must honour the person holistically and not just the individual's medical needs.

As we look forward the next five years, Singapore's eldercare landscape will be characterized by an increase in integration between healthcare and social services, enhanced community support systems, and a stronger emphasis on person-centered care. Our nursing home is well-positioned to be a key partner in this transformation, serving as a bridge between acute medical care and community living, and as a model for how residential care can embody the values of dignity, respect, and holistic well-being.

Chairman's Letter: Leading with Purpose

Team Excellence

I congratulate our team for being recognized at the national level, for strong governance, high care standards and robust resilience initiatives. These accolades reflect our collective dedication to best serve our elderly. I am deeply grateful to our staff for your dedication and compassion in serving our residents. Day after day, our nurses, care assistants, therapists, social workers, management team and support staff demonstrate extraordinary commitment to our residents' well-being. Your gentle hands, listening ears, and caring hearts transform our facility from a place of care into a true home.

Board Leadership and Fresh Perspectives

To our Board of Directors, my sincere appreciation for your contributions. Our board renewal has brought fresh perspectives and diverse expertise that are instrumental in elevating our nursing home. You continue to bring valuable insights from technology, sustainability, operations, investment management, and healthcare that will help us navigate the evolving eldercare landscape with wisdom and agility.

I am also honoured to recognize Venerable Sik Kwang Sheng, whose guidance as our Advisor continues to be the cornerstone of our organization's moral compass. His profound wisdom and compassionate leadership continue to guide our direction, ensuring we remain true to our foundational values while embracing innovation in eldercare.

Community Partnership and Generosity

Our heartfelt thanks to our generous donors and dedicated volunteers, whose contributions extend far beyond financial support and time commitment. You brought invaluable gifts to our community. Thank you for being present, sharing your stories and believing in our mission. Your generosity enables us to enhance our programs, improve our facilities, and most importantly, enrich the daily experiences of our residents.

Looking Ahead with Purpose

While the path ahead may be challenging, it is filled with opportunities. As Singapore continues to evolve its eldercare policies and infrastructure, we remain committed to being at the forefront of innovation in residential care. We will continue to advocate for our residents, support our staff, and demonstrate that nursing homes can be places of joy, hope and dignity. Together, we will continue to define what it means to age with grace in Singapore. Thank you for being part of this meaningful journey.

CEO's Reflections



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

I hope this message finds you and your loved ones well. This past year has been one of transformative growth and innovation at Bright Hill Evergreen Home. As we continue to evolve in our care practices, our focus remains firmly on enhancing the well-being, dignity and independence of our residents through concrete actions and measurable outcomes.

Innovative Care Programs: Translating Vision into Reality

We are proud to have successfully piloted the Active Living Unit (ALU) and Dignified Living Unit (DLU), with growing participation from our residents. The results have been very encouraging. Residents are more engaged, have expressed improved comfort, and are demonstrating greater independence and improved physical function. These positive outcomes reaffirm our commitment to delivering evidence-based, person-centred care and continue to strengthen our reputation as an innovative and trusted care provider.

Our various initiatives, from our therapeutic gardens and active living units to our personalized care plans and family engagement activities, are designed to add vibrant colours and profound meaning to residents' daily lives. Importantly, these results also open new possibilities for addressing the needs of the "missing middle": residents who may not require intensive medical care but would benefit greatly from more targeted, supportive interventions.

Furthermore, these achievements pave the way for developing new care pathways and specialized services for individuals with higher care needs, prompting us to refine our model of care to better meet their unique requirements and ensure that no one is left behind in our pursuit of holistic eldercare.

Building Excellence Through Our People

As part of our strategic direction, we are strengthening our human capital by refining job roles, enhancing our performance measurement systems, and advancing our approach to talent acquisition, development and management. These efforts are focused on building a high-performing team and elevating organizational capability to deliver our mission with excellence.

Our team's professionalism, resilience, and dedication, especially during challenging times, reflect the strong values and commitment that drive our organization forward. This commitment to excellence has been the foundation that enables us to achieve meaningful recognition and continue growing as an organization.

CEO's Reflections

Recognition and Investment in Excellence

I am immensely proud of our team's recognition at the national level, including the Charity Transparency Awards 2024, the President's Certificate of Commendation for COVID-19 and COVID-19 Resilience Medal, Nurses' Merit Award 2024 and seven individual silver awards at the Community Care Excellence Awards 2024. These honours demonstrate our unified pursuit of exceptional care that creates meaningful impact in residents' life.

As we continue striving toward excellence in eldercare, we are honoured to have received a seed grant that will enable us to implement meaningful improvements and introduce new approaches that improve resident outcomes and experience.

These achievements would not have been possible without the steadfast support of our dedicated staff, whose tireless efforts make excellence possible every day, and our generous donors and committed volunteers who have supported us in implementing these programs and initiatives. I also extend my sincere appreciation to our Board, management team, residents and their families. Your collective dedication and belief in our mission have been the foundation of our progress and continue to inspire us to do more.

Strategic Partnerships and Community Engagement

Partnerships are a vital part of our journey, not just in delivering core services within the nursing home, but in shaping the future of care beyond our walls. One area we are especially proud of is our commitment to nurturing the next generation of healthcare professionals. This year, we deepened that commitment by welcoming more students from leading institutions into our home. Through these partnerships, we offer aspiring professionals hands-on experience, real-world learning, and the opportunity to grow alongside our team.

As we move forward, we recognize the importance of deepening our engagement with the broader community. We will continue to build bridges between our nursing home and the neighbourhoods around us, creating opportunities for meaningful intergenerational connections, community education about eldercare, and collaborative partnerships that benefit both our residents and our society. By opening our doors wider to community involvement, we not only enrich the lives of our residents but also help build a more age-friendly Singapore where every senior is valued and supported.

Operational Excellence and Future Sustainability

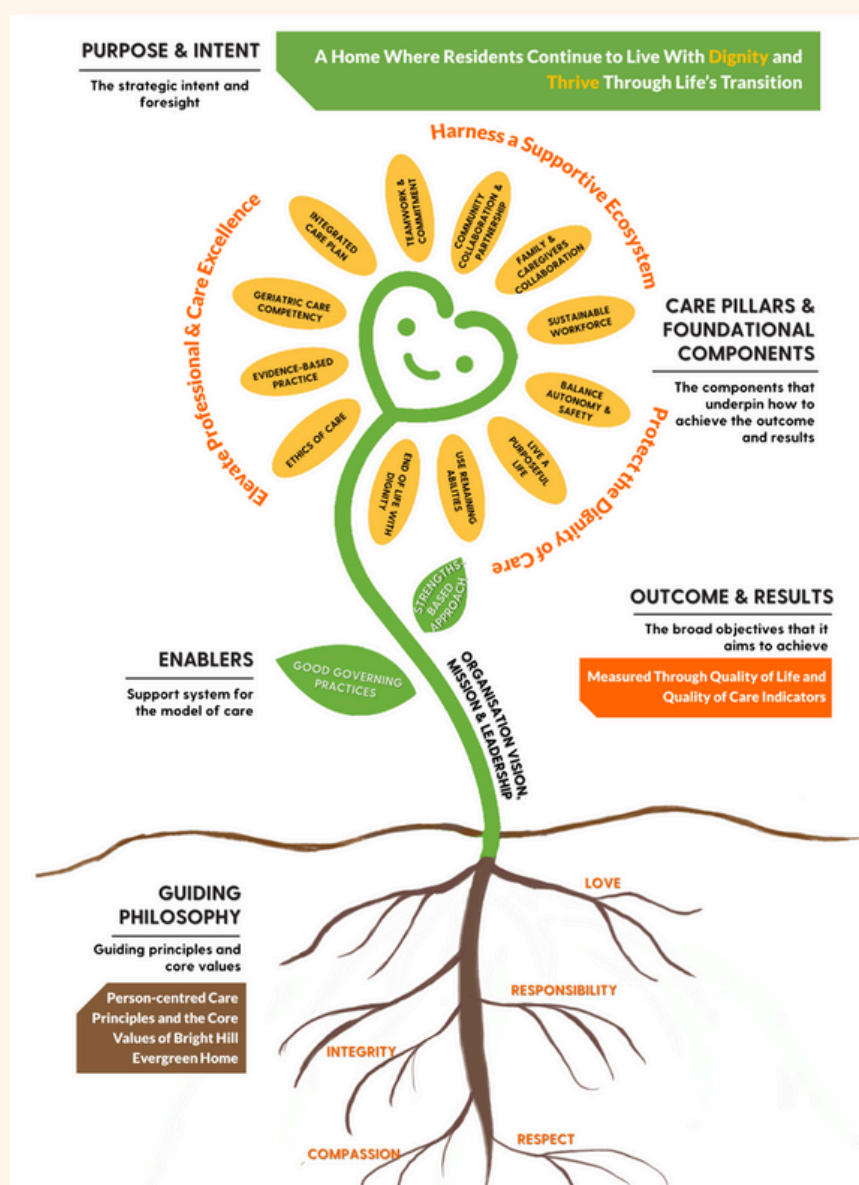
As we look to the future, our focus remains on building a sustainable care model and developing the next generation of healthcare leaders. By embracing innovation and staying true to our core values, we will continue to be a trusted pillar of care and compassion in Singapore's healthcare landscape. Through evidence-based initiative and trackable achievements, we champion the evolution of residential care into spaces where residents experience vitality, dignity and hope.

Through our collective efforts, we are actively building the future of eldercare in Singapore through innovative programs, dedicated partnerships, and steadfast commitment to excellence. Thank you for being part of this transformative journey.

Model of Care

At Bright Hill Evergreen Home, we believe that every resident deserves more than just clinical care — they deserve to be seen, heard and valued as individuals. Our Model of Care places each resident at the heart of a holistic and compassionate support system designed to promote dignity, purpose and well-being.

We embrace a person-centred approach, where care is not only responsive to physical needs but also attentive to emotional, social and spiritual well-being. Through interdisciplinary collaboration and strong community partnerships, we provide a nurturing environment where residents feel safe, respected and connected.



"Knowing my father is not just cared for, but truly cared about, gives us so much peace."
-Family of Mr Chan

"They don't just take care of Mum's health – they care about her happiness too."
-Family of Mdm Koh

"The therapy team has helped my aunt regain confidence. She is able to stand longer now."
-Family of Mdm Wong

Model of Care

The 5 Components of BHEH MOC:

1. Purpose and Intent

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

2. Guiding Philosophy

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

3. Enablers

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

4. Care Pillars and Foundational Components

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

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

5. Outcomes and Results

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

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

Guiding Leadership: Management Committee

As of 31 March 2025, BHEH has 10 MC members.



Bhikkhu Sik Kwang Sheng

Advisor

(*from 30 June 2006)
(Appointed as Chairman from
7 July 2006 - 31 August 2023)
Abbot
Kong Meng San Phar Kark See
Monastery



**Mr Goh Swee Kang,
Jayson**

Chairman

(*from 6 April 2017)
(Appointed as Chairman from
23 April 2025)
Executive Vice President
Changi Airport Group



Dr Kweh Soon Han

Secretary

(*from 24 July 2008)
(Appointed as Secretary from
2 October 2015)
Lawyer
KSCGP JURIS LLP



**Mr Lim Teck Foon,
Edmund**

Treasurer

(*from 29 August 2016)
(Re-appointed as Treasurer from
1 September 2024)
Retired Accountant



**Mr Yeap Soon Keong,
Dan**

Member

(*from 29 August 2013)
Associate Director
Apollo Management Singapore
Pte Ltd



Mr Lee Kian Chong

Member

(*from 1 January 2024)
Director
BNF Group



Mr Ng Hui Wen

Member

(*from 1 January 2024)
Senior Manager
Changi Airport Group



Mr Law Coo Way

Member

(*from 1 September 2024)
Lead for Investment and
Advisory Solutions
Deutsche Bank Private Bank



Mr Collin Lim

Member

(*from 1 September 2024)
Managing Director and Head of
Asia Private Debt
Tikehau Capital



Dr Ung Peck Houy

Member

(*from 1 December 2024)
Senior Consultant in the General
Medicine Department
Tan Tock Seng Hospital

(*Date first elected to the Committee)

Guiding Leadership: Board & Committees

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

MC members are elected at the annual general meeting. Members are appointed for a term of 1 year and are eligible for re-appointment or re-nomination with the exception of the Treasurer, whereby there is a maximum term limit of four consecutive years. There are 2 MC members who have served more than 10 years. Their services are required as their experiences contribute to the smooth and effective running of the Home. The Board has been identifying and recruiting new members equipped with competencies and skills that align with the Home's strategic directions.

Management Committee: Roles & Responsibilities

All our MC members are elected at the Annual General Meeting. The recruitment and selection of MC members are guided by the Home's Constitution, Board Governance Policy and other legal requirements. The MC endeavors to ensure that there is an appropriate mix of core competence and expertise to meet the Home's vision, mission and objectives.

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

Roles & responsibilities of the Management Committee are as follows:

- Ensure that the Home is well managed and fulfil its vision and mission.
- Review the Home's vision and mission statement to keep goals and objectives relevant to the changing environment and needs.
- Review the strategic plans and annual work plan to ensure that the activities are aligned to the vision and mission of the Home.
- Ensure adequate resources for the operations of the Home, and that such resources are effectively and efficiently managed.
- Review the Constitution, whenever necessary.
- Ensure orientation for new MC members is conducted so that they are familiar with the Home's work and MC functions at the start of their term of service.
- Plan for development, succession and diversity in the composition of the MC.
- Exercise independent judgement and act in the best interests of the Home.
- Ensure objectivity in decision-making and be wholly independent from the paid employees of the Home.

Guiding Leadership: Board & Committees

The MC draws up rules to govern the running of the Home; reviews and approves strategic plans and annual work plan set in accordance with the objects set out in the Constitution.

A total of 4 MC meetings and 1 Annual General Meeting were held in the year of reporting.

Meeting dates and members' attendance are as follows:

Bright Hill Evergreen Home AGM and Management Committee Meeting Attendance Record

S/N	Names	Meeting Dates					Attendance During Term Of Service			Remarks
		MC No: 90	MC No: 91	MC No: 92	MC No: 93	AGM No: 40	Total Meetings	Meetings Attended	Total Attendance During Term Of Service	
		28 May'24	27 Aug'24	28 Nov'24	24 Feb'25	27 Aug'24				
1	Bhikkhu Sik Kwang Sheng @ Tang Chee Hoong		1			1	5	2	40%	
2	Venerable Shi Chuan Jia	1	1	1	1	1	5	5	100%	Retired 13 Apr'25
3	Dr Kweh Soon Han	1	1	1	1	1	5	5	100%	
4	Mr Lim Teck Foon Edmund	1	1	1	1	1	5	5	100%	
5	Mr Kek Seng Swee Nicholas		1			1	3	2	67%	Retired 20 Nov'24
6	Ms Chan Poh Swai @ Chan Poh Swee	1	1			1	3	3	100%	Retired 31 Aug'24
7	Mr Yeap Soon Keong Dan		1	1	1	1	5	4	80%	
8	Dr Lau Kah Yong	1	1			1	3	3	100%	Retired 31 Aug'24
9	Mr Goh Swee Kang Jayson	1	1	1		1	5	4	80%	
10	Mr Lee Kian Chong	1	1		1	1	5	4	80%	
11	Mr Ng Hui Wen	1	1	1		1	5	4	80%	
12	Mr Colin Lim			1	1		2	2	100%	Appointed 1 Sep'24
13	Mr Law Cooway			1	1		2	2	100%	Appointed 1 Sep'24
14	Dr Peck Houy Ung				1		1	1	100%	Appointed 1 Dec'24

Guiding Leadership: Subcommittees

To assist the Board in reviewing and deliberating on specific aspects of running our Home and to execute its responsibilities, the MC established nine sub-committees.

Executive Committee

Chairman: Mr Yeap Soon Keong Dan
Secretary: Mr Wong Chee Yeung Stewart
Member: Mr Kek Seng Swee Nicholas

Finance Committee

Chairman : Mr Lim Teck Foon, Edmund
Member : Ms Chan Poh Swai @ Chan Poh Swee

Admission Committee

Chairman : Mr Goh Swee Kang, Jayson
Member : Dr Lau Kah Yong

Nomination Committee

Chairman : Mr Goh Swee Kang, Jayson
Member: Mr Kek Seng Swee Nicholas
Member: Mr Ng Hui Wen

Audit Committee

Chairman : Mr Yeap Soon Keong Dan
Member : Mr Lee Kian Chong

Building Committee

Chairman : Mr Goh Swee Kang, Jayson
Member : Mr Kek Seng Swee Nicholas
Member : Mr Yeap Soon Keong Dan

Medifund Committee

Chairman : Ms Florence Boon Wai Fong
Member : Ms Chan Poh Swai @ Chan Poh Swee
Member : Ms Annah Lee
Member : Ms Alice Tan Wan Juat
Member : Ms Poon Pui Luen Kristalle

Financial Assistance Scheme Committee

Chairman : Ms Florence Boon Wai Fong
Member: Ms Chan Poh Swai @ Chan Poh Swee
Member : Ms Annah Lee
Member : Ms Alice Tan Wan Juat
Member : Ms Poon Pui Luen Kristalle

Investment Committee

Chairman : Mr Lim Teck Foon, Edmund
Member : Mr Colin Lim
Member : Mr Woo Tuck Kan
Member: Mr Law Coo Way

Guiding Leadership: Subcommittees

Role & Responsibilities of Subcommittees

1. The Executive Committee (EXCO)

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

2. The Finance Committee

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

3. The Audit Committee

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

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

4. The Building Committee

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

5. The Admission Committee

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

Guiding Leadership: Subcommittees

6. The Nomination Committee

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

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

7. The Medifund Committee

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

8. Financial Assistance Scheme Committee

The Financial Assistance Scheme (FAS) Committee reviews and approves FAS applications and administers payments out of the FAS account. The Committee ensures compliance with the FAS directives and guidelines issued by the Ministry of Health.

9. Investment Committee

The Investment Committee directs and monitors the investment of the assets of the Home for the sole interest of the beneficiaries. The Investment Committee is to discharge its duties with due care, skill and diligence as a prudent investor.

The roles and responsibilities of the IC include the following:

- To recommend to Management Committee an Investment Policy, including risk appetite, asset allocation and sustainability considerations.
- Ensure that the investment objectives, policies and guidelines are consistent and appropriate.
- To monitor the performance of the Home's assets, taking into consideration the external risk and economic factors.
- Review the asset allocation on a regular basis to ensure that the allocations are appropriate given a change in the investment environment and/or needs of the organisation.
- Report on the investment performance to the Management Committee on a quarterly basis.

Corporate Governance

Policy on Avoidance of Potential Conflict of Interest

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

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

Whistle-Blowing Policy

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

If a stakeholder has knowledge of, or a concern over illegal or fraudulent activity, do raise your concerns in writing and email it to whistleblowing@bheh.org.

Personal Data Protection Policy

Our Personal Data Protection Policy informs us on what information to collect, how we use the data and to whom we may disclose. For enquiry on personal data protection, please contact Data Protection Officer at dpo@bheh.org.

Remuneration of Management Committee and Highest Paid Staff

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

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

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

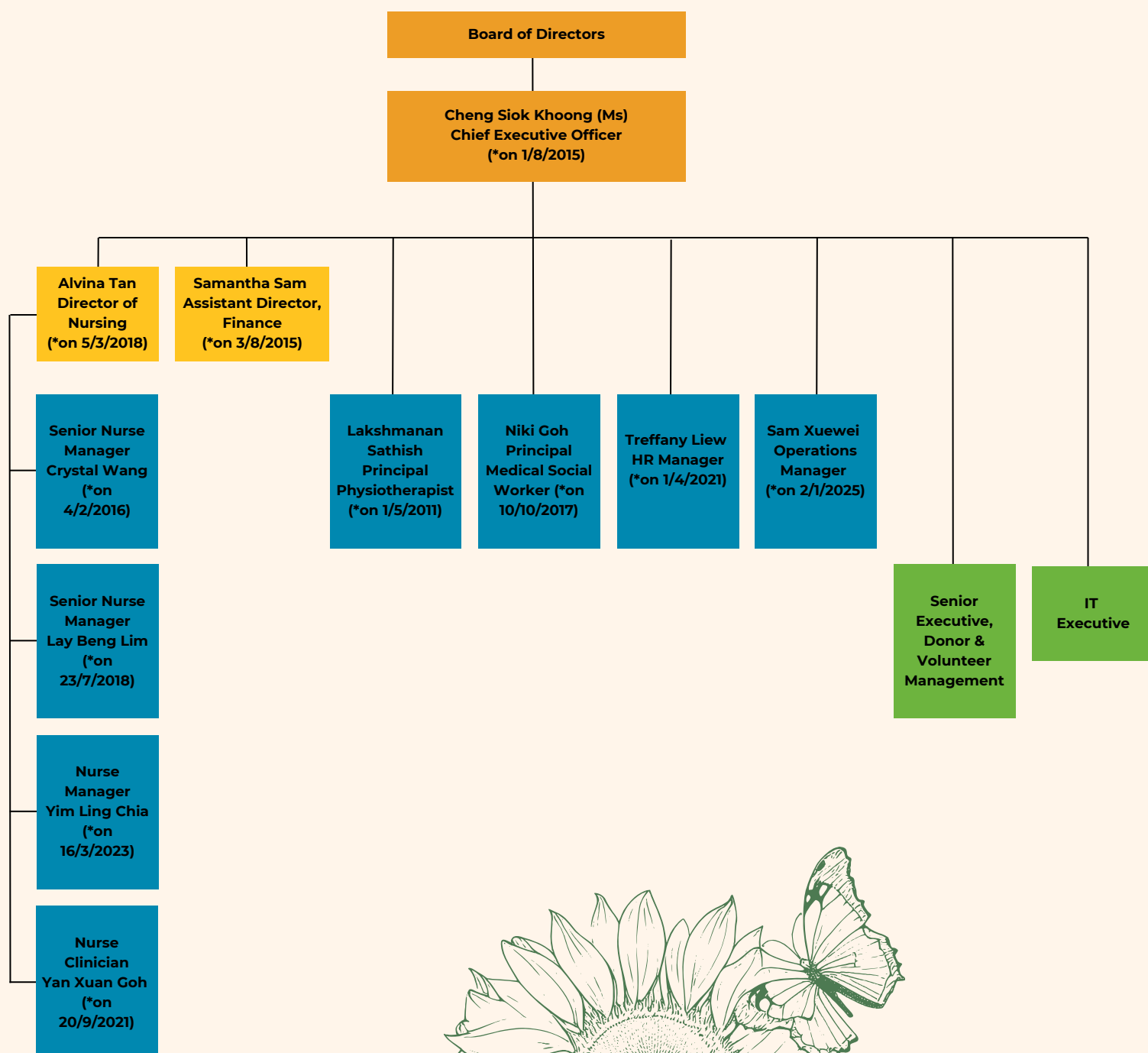
Remuneration Band	Number of staff
Between \$200,001 to \$300,000	1
Between \$100,000 to \$200,000	2

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

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

We take great effort to constantly improve on our governance and management practices. Please see Annex A for our Governance Evaluation Checklist to assess compliance with the Code of Governance for Charities and Institutions of Public Character.

Organisation Structure



(*Date first appointed)

Leadership Team

Ms Cheng Siok Khoong

Chief Executive Officer
(Appointed on 1 Aug 2015)

Ms Cheng is a Chartered Accountant of Singapore. She obtained her Bachelor Of Accountancy degree from the National University Of Singapore and is a member of the Institute of Singapore Chartered Accountants. She joined the home in August 2014.

Prior to joining the charity sector, Ms Cheng held various senior regional roles with leading global FMCG and logistic companies for more than 25 years.

Ms Alvina Tan

Director of Nursing
(Appointed on 5 Mar 2018)

Alvina obtained her Bachelor Of Health Science, Nursing, from the University Of Sydney and has been a Registered Nurse under Singapore Nursing Board since 1995. She was a lecturer, holding the position of Matron and Assistant Director Of Nursing with various healthcare institutions before joining our nursing home as the Director of Nursing in 2018. In 2024, she received the Nurses' Merit Award for her exceptional performance and significant contributions to the nursing profession.

Ms Samantha Sam

Assistant Director, Finance
(Appointed 3 Aug 2015)

Samantha is a Chartered Accountant of Singapore. She obtained her Bachelor Of Accountancy degree from the National University Of Singapore and is a member of the Institute of Singapore Chartered Accountants.

She held finance positions in both the commercial and charity sectors for more than 30 years, including many years of experience with various healthcare organizations and elderly homes.

Mr Laksmanan Sathish Kumar

Principal Physiotherapist
(Appointed 1 May 2011)

Sathish obtained his Bachelor Of Physiotherapy from the Trinity Mission And Medical Foundation (affiliated to Tamil Nadu Dr. M.G.R Medical University, Madurai India). He also holds a Master In Gerontology from the Singapore University Of Social Sciences. Sathish is a registered licensed member of the Allied Health Professions Council Singapore and a member of the Gerontological Society of Singapore. He was working for 5 years as a Physiotherapist at hospitals and rehabilitation centers in India before moving to Singapore in 2004. He has been working with the elderly in various healthcare institutions and taking care of our residents since 2011.

Leadership Team

Ms Niki Goh

Principal Medical Social Worker
(Appointed 10 Oct 2017)

Niki obtained her Degree in Social Science (Psychology) and Graduate Diploma in Social Work from the National University of Singapore, before moving on to complete her Postgraduate Diploma of Psychology with James Cook University. She has cared for people at different stages of their illness trajectory since 2007.

Ms Treffany Liew

Human Resource Manager
(Appointed 1 Apr 2021)

Treffany holds a Diploma in Business Management (major in Human Resource Management) from SMA School of Management. She was working as the Human Resource Manager, mainly in the service sector for 21 years. Prior to joining our nursing home, she was the Human Resource and Admin Manager of a community hospital for 4 years.

Mr Sam Xuewei

Operations Manager
(Appointed 2 Jan 2025)

Sam Xuewei holds a Bachelor's degree in Mechanical Engineering from RMIT University, further complementing a wealth of hands-on experience spanning over 16 years in maintenance and facilities management. Throughout his career, Sam has built a strong foundation in managing complex systems and overseeing maintenance programmes.

He has held various maintenance roles in healthcare institutions before joining Bright Hill Evergreen Home as Operations Manager in January 2025, where he continues to apply his expertise in optimising operations and ensuring seamless service delivery.

Milestones & Highlights: FY24/25

1

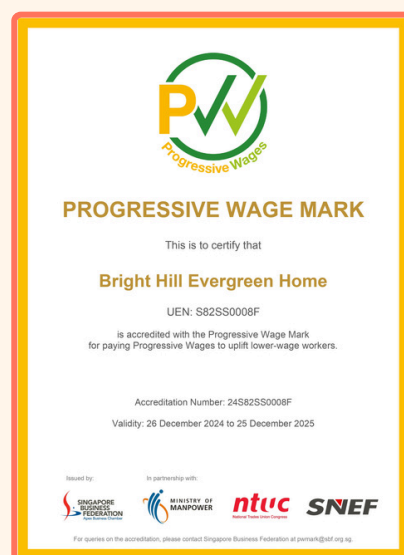


Six of our care staff were honoured with the **Community Care Excellence Awards (CCEA) 2024 Silver Awards** in the Individual Category! This award recognises outstanding Community Care professionals who have demonstrated exceptional dedication and service in delivering quality care to their clients.



2

We are honoured to receive the **Charity Transparency Award 2024**, a prestigious recognition presented by the Charity Council to charities that demonstrate excellence in transparency and governance. It is a testament to the dedication and hard work of our team in fostering trust and accountability—strengthening our role as a trusted charity in Singapore.



3

Achieved **Progressive Wage (PW) Mark Accreditation** in recognising our commitment to fair wages, career development, and a supportive work environment.

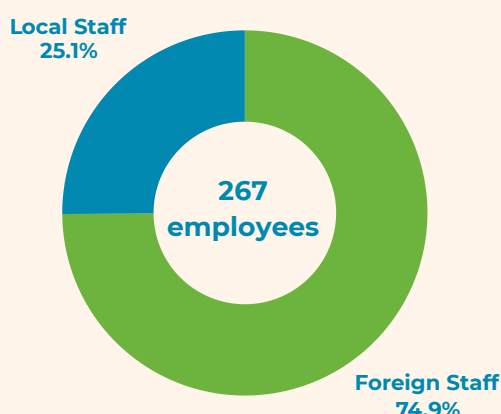
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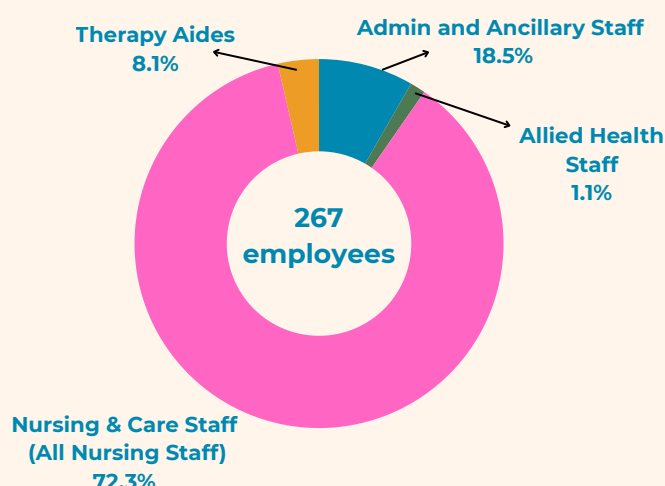
Launched our second humanoid robot, "Mexie", to further enhance resident care and improve operational efficiency. With increased activations, residents now enjoy more frequent and meaningful interactions with Mexie as part of their daily routines.

Manpower, Training, and Subsidised Resident Support Overview

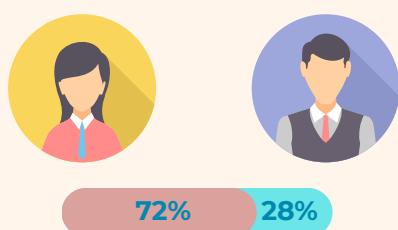
Manpower Overview



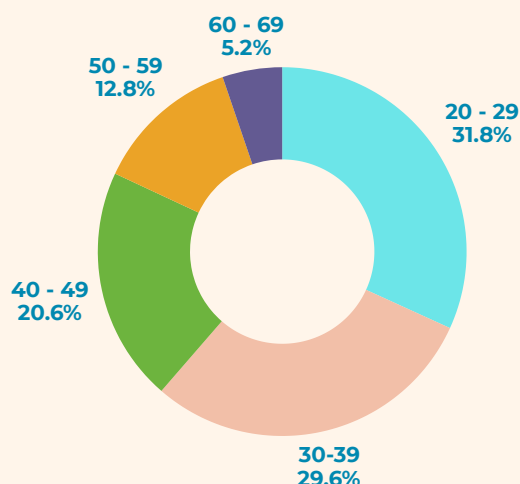
Roles distribution



Staff Gender



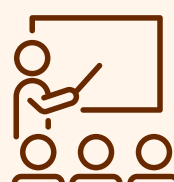
Age Range of Staff



Helping The Needy

Subsidised Residents	100%
Residents on Financial Assistance	45%
Residents with no Family Support	13%
Residents on Highest Possible Government subsidy	82%

Staff Training



10,888 hours

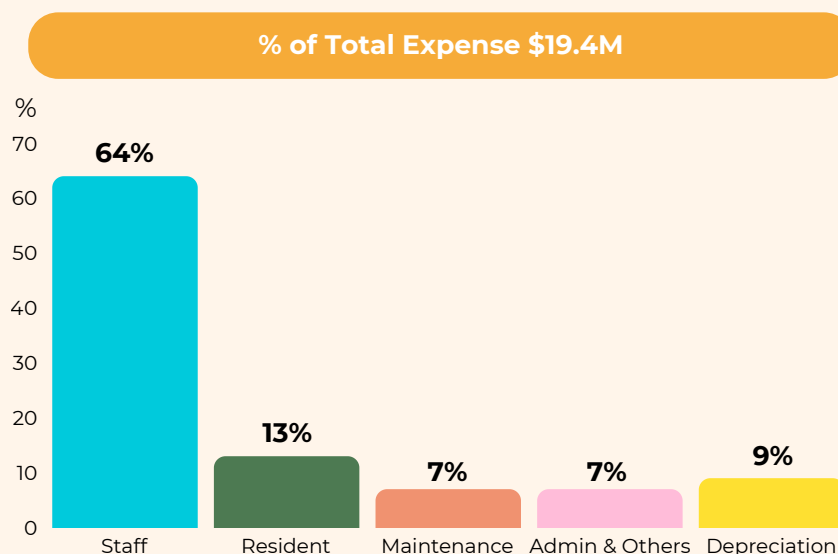
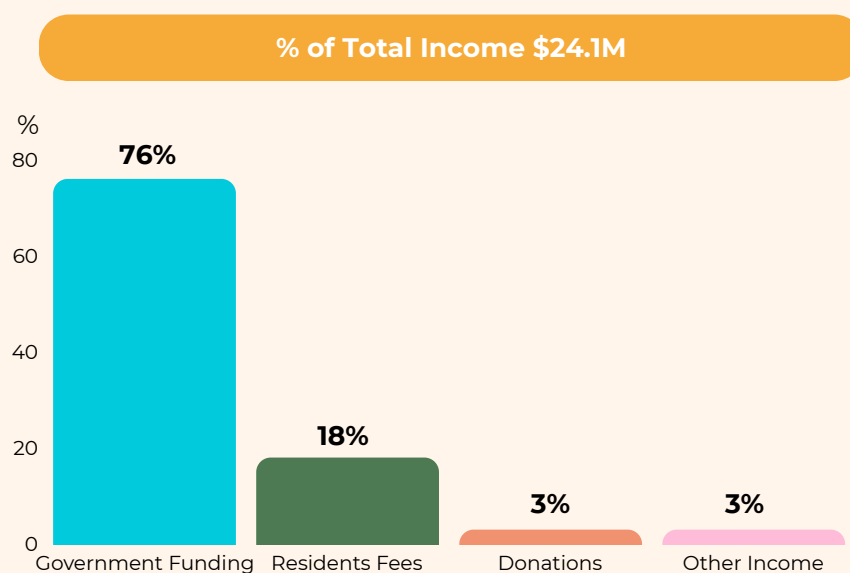
Policies, Review of Financial State and Explanation of Major Financial Transactions

Funding Sources

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

Key Financial Highlights

For the financial year ended 31 March 2025, our Home recorded a total income & expenses **\$24.1m** and **\$19.4m** respectively.



Our fundraising efficiency ratio for the financial year is 0.51%, all charities and IPCs are expected to keep their fundraising efficiency ratio below 30%.

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

Financial Management & Internal Controls

It is the responsibility of the Management Committee and the Management Team to ensure that the Home has an effective internal control to safeguard its assets and stakeholders' interest.

There are documented policy and procedures in place for financial matters covering the following key areas:

1. Board Governance
2. Procurement and Payment
3. Revenue and Receipts
4. Programme Management
5. Grants, Donations and Sponsorship
6. Fixed Asset Management
7. HR and Volunteer Management
8. Anti-Money Laundering & Countering Financing Terrorism
9. Payroll & Remuneration
10. Public Relations & Corporate Communications
11. Budgeting
12. Financial Reporting
13. Fundraising
14. Investment Policy
15. Admission & Discharge
16. Information Technology & Cyber Security Policy
17. PDPA Policy & Procedures

Review of the policy and procedures are conducted regularly to ensure effective functioning of the internal controls and processes.

Reserve Policy

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

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

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

Our reserve position as at 31 March 2025:

Funds	Current Year	Previous Year
Unrestricted funds		
Accumulated General Funds	30,500,940	25,157,052
Unrestricted designated funds		
Capacity Expansion	7,000,000	7,000,000
Capability Building	1,860,000	1,860,000
Total Unrestricted	39,360,940	34,017,052
Restricted or Designated		
Community Silver Trust	1,272,473	1,920,243
Designated donation	160,930	160,930
Total Restricted Funds	1,433,403	2,081,173
Total Funds	40,794,343	36,098,225
Total Annual Operating	18,763,416	16,765,259
Ratio of funds to Annual Operating	2.1	2.03

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

Explanation of Purposes for which the Charity Assets are Held

No major assets were purchased during the financial year. Fixed Assets of net book value S\$6.8m, include \$5.2m right-of-use assets, the balance S\$1.6m were assets purchased over the years for the Home's expansion and operations use.

Purpose of Designated Funds

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

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

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

Who We Care For: Resident Demographics

1 April 24 - 31 March 25

81

Admissions

10

Discharge

436

Full
Capacity

93.8%

Bed
Occupancy
Rate

6

Respite
Care
Discharge

Gender

67%

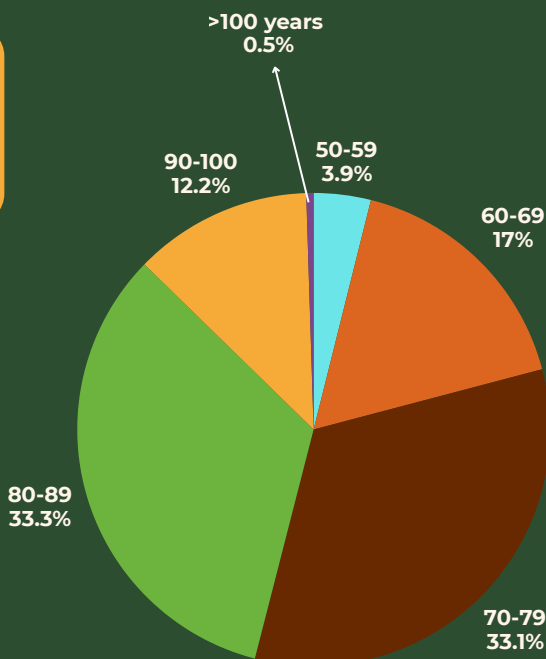


33%

Age Group (years)

Youngest
Resident:
51 years old

Oldest
Resident:
105 years old

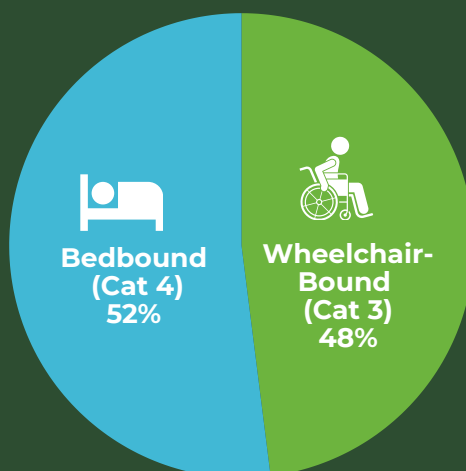


Average Age Group: 77 years old

Who We Care For: Resident Demographics

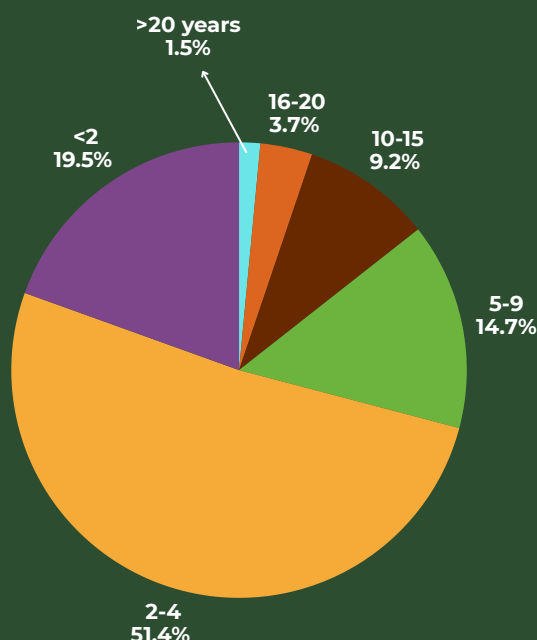
1 April 24 - 31 March 25

Mobility



Length of Stay (years)

Longest stay
as of now...
still counting:
26 years



Longest stay
in history:
34 years

Top 3 Medical Conditions



Stroke



Dementia



Diabetics

Enhancing Resident Care Through Nursing Excellence

Psycho-Geriatric Services

by Dr Low Bee Lee

Deliverables:

Sessions
conducted

47

No of
residents
assessed

354

Outcome:

Improved or
Stable Mental
Health:

58% (206)



Apart from the improvements in our residents' mental well-being, the timely reviews conducted by our psychologist have helped them avoid long waiting times at external clinics.

The speech therapist conducts weekly visits:



up to 3.5 hours



avg 20 residents

Speech Therapy

Deliverables:

Sessions
conducted

230 (72 new
residents)

Outcomes:

Residents

- 5% upgraded diet
- 90% unchanged
- 5% downgraded due to medical reasons

New residents

- 80% of new residents present no signs of swallowing difficulties



We follow the IDDSI framework under EatSafe SG to standardise diet textures and fluid thickness for residents with swallowing difficulties. Diet options include Level 7 (Regular and Easy to Chew), Level 5 (Minced and Moist), and Level 4 (Pureed).

Did you know?

Enhancing Resident Care Through Nursing Excellence

Continence Management

The Continence Management Project remains an active initiative focused on supporting residents' dignity by promoting continence and, where possible, regaining their independence. A dedicated committee convenes biannually to review case studies, exchange best practices, and strengthen staff capabilities in addressing incontinence-related care through shared learning and collaboration.

Deliverables:

Residents Identified

72

Outcome:

78%
partially/successfully
weaned off diapers

The programme has contributed significantly to enhancing residents' self-esteem and overall quality of life.

Success Story

Following Mr Selvarajah s/o Chelladurai's discharge from the hospital on 12 September 2024, he looked to BHEH for support in regaining his functional abilities and confidence to return home.

With the support of dedicated nursing care and a structured rehabilitation programme, his medical condition steadily improved. A personalised continence training plan was also introduced by the ward team to address his specific needs.

Mr Selvarajah made notable progress, transitioning from night diaper use to independently managing his toileting. He expressed feeling empowered and is now motivated to perform as many activities of daily living (ADLs) as possible, with the aspiration of returning home in the near future.

THANK
YOU!

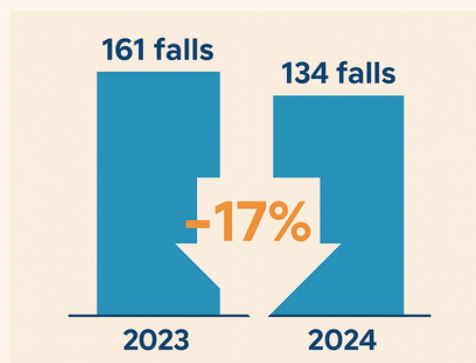


Enhancing Resident Care Through Nursing Excellence

Fall Prevention

We remain committed to fostering a safe environment and minimising injury risks for our residents. Our staff are equipped with the necessary knowledge and skills to deliver individualised care while actively mitigating potential hazards.

Each ward designates staff “Champions” who play a key role in reviewing, implementing, and monitoring safety interventions. These Champions also lead in-service sessions, presenting case studies and sharing best practices to facilitate peer learning and continuous improvement.



We're encouraged to see a 17% reduction in fall incidents. Educating our staff and maintaining a safe environment for our residents will always be a continuous priority.

Enhancing Resident Care Through Nursing Excellence

Skin and Wound Management

The Skin and Wound Project aims to enhance patient care, prevent complications, and strengthen the knowledge and skills of care staff through education and training.

As part of the initiative, the team conducts two sharing sessions annually to exchange best practices and key learnings from case studies. These sessions also cover the latest developments in skincare products and techniques to maintain healthy skin.

Overall, the feedback was positive, with many staff reporting increased proficiency and confidence in managing various types of complex wounds.

Deliverables:

Residents Identified

49

Outcome:

76%
wound in progress
to recover/has fully
recovered

Success Story

Mdm W was admitted to Bright Hill Evergreen Home in January 2022 with severe venous ulcers on both legs, malnutrition, and mobility difficulties due to her wounds. Her condition was complex, but through the tireless efforts of the dedicated care team led by Nurse Clinician Goh over the past two years, her wounds have since stabilized and are now nearly healed. Her dressing frequency has also been reduced to just twice a week.

Today, Mdm W is thriving. She is grateful for the holistic care provided by the team. Her appetite has improved significantly, and she has gained 4 kg since December 2024. Her mood has lifted as well, and she is enjoying her stay at BHEH.



Enhancing Resident Care Through Nursing Excellence

Internal Quality Audit

Mandatory biannual Internal Quality Audits (IQAs), conducted in April and October by the QA Committee—comprising representatives from Nursing, Therapy and Operations—assess the quality of care across two key domains:

- Domain 1: Clinical aspects (12 indicators)
- Domain 2: Social aspects (8 indicators)

To support continuous improvement, the team conducts biannual IQA sharing sessions to highlight achievements and address areas for improvement.



In 2024, we achieved an impressive overall average score of 99.3% across both domains.



Infection Control Audit



In 2024, the average compliance rate for Infection Control and Hand Hygiene reached 97.7%, a 6% increase from 2023.

The Infection Control Committee conducts quarterly audits to assess staff compliance with infection control protocols, ensuring safe practices and high hygiene standards in daily operations.

This year, BHEH partnered with vendor Schülke & Mayr to organise World Hand Hygiene Day on 16 May 2024. The event saw the participation of 70 staff from various departments. Key messages, including the importance of hand hygiene, the Four Moments for Hand Hygiene, and proper handwashing techniques, were reinforced throughout the event.



Enhancing Resident Care Through Nursing Excellence

Training

A total of 14 in-house training sessions were conducted by BHEH's Nurse Clinician, Nurse Manager, and Ward ICs, covering key topics such as Skin and Wound Management, Falls Prevention, and Continence Care. These sessions saw a total participation of 616 staff.

For targeted groups, the team organised Refresher Training for Senior Healthcare Assistants and conducted a Code Blue simulation to enhance emergency preparedness.

Collaboration effort with External Stakeholders Training

From July to August 2024, BHEH engaged HMI to conduct in-house Basic Cardiac Life Support (BCLS) and Automated External Defibrillator (AED) training for 59 care staff.

Between June and October 2024, 100 care staff completed e-learning modules provided by the Institute of Mental Health's Aged Psychiatry Community Assessment and Treatment Service (APCATS). These modules enhanced staff knowledge in geriatric mental health and dementia care.

BHEH also collaborated with Sengkang General Hospital (SKH) on ongoing EagleCare and Advance Care Planning (ACP) projects, aimed at strengthening staff competencies in geriatric care and end-of-life care. As part of this initiative, a visiting SKH doctor conducted three training sessions for 42 staff, focusing on proper medical assessment techniques.

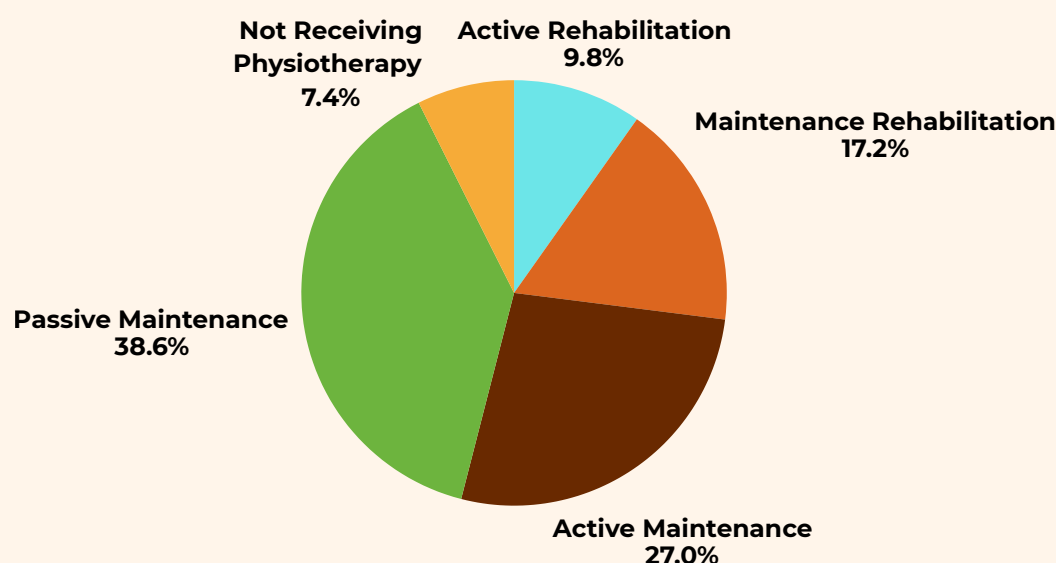
In partnership with the Ren Ci Learning Academy, BHEH provided in-house Mental Health Training for 219 direct-care staff. The training focused on equipping staff with practical skills to support residents with mental health conditions, while also promoting self-care, reducing stigma, and fostering a more empathetic care environment—key to building staff resilience in the face of daily challenges.

Additionally, 58 care staff were sent to external institutions to attend courses in Palliative Care, the CERT First Aider Course, and InterRAI training, further enriching their professional development.



Every Step Forward: Rehabilitation in Action

Overview of Rehabilitation Participation



Resident harvesting fresh produce for cooking



Dexie – the social humanoid who's part of our daily life



Hur Machine - smooth, safe strength training



Silverpad - encourages independence, mental stimulation, and social connection

Resident Occupational Therapy Rehabilitation Activities (monthly average)



Dexie & Mexie

67%
residents
were
positively
engaged



Karaoke

46
residents



Gardening

60
residents



Cooking

168
residents



Silverpad

50
residents

(1 month observation period)

Every Step Forward: Rehabilitation in Action

Dignified Living Unit

65
participating
residents

The Dignified Living Unit (DLU) is a specialised multi-sensory stimulation programme designed to enhance the quality of life for residents with high care needs. Through purposeful and positive sensory interventions, the DLU fosters comfort, engagement, and emotional well-being for residents who are often bedbound or non-verbal.

Outcome



Increased Engagement

42% increase in positive client engagement observed during and after interventions.



Improved Comfort

29% reduction in the use of mitten restraints.
67% reduction in suctioning required.



Positive Functional Outcomes

93% of residents showed improvement or maintained their SIRS (Sensory Integration and Responsiveness Scale) scores.

25% of residents were upgraded to active exercises or tabletop activities.

Insights



Residents with High Care Needs Can Respond and Engage

Despite their conditions, bedbound residents responded positively when provided with the right environment and interventions. This reaffirms that high care needs do not equate to a loss of personhood or voice.



Person-Centred Care (PCC) in Action

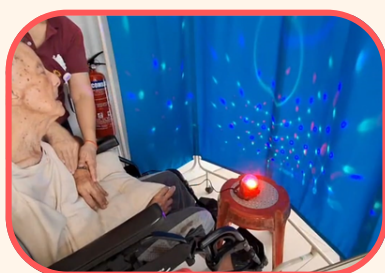
The DLU transformed routine care into meaningful daily interactions, helping to reduce distress, enhance comfort and provide residents with a sense of purpose and presence.



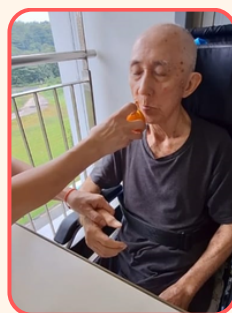
Empowering Staff Through Structured Support

Staff reported increased confidence and competence, moving from task-based care to purpose-driven engagement.

Seeing residents respond positively boosted staff motivation, sense of value, and job satisfaction.



Sensory stimulation using a projector (e.g., displaying calming visuals or light patterns)



Sensory stimulation through smell (e.g., using essential oils or scented items)

Sensory activities: visual, auditory, olfactory, tactile, proprioceptive, and kinesthetic stimulation. Examples include bubble tubes, optic fibers, robot light projectors, music, musical instruments, nature sounds, hand massages, and neck massagers.

Medical Social Work: Bridging Care and Community

Respite Care

Traditionally, Bright Hill Evergreen Home has been committed to providing long-term residential care, ensuring the well-being and dignity of all our residents. In line with our ongoing mission to support the broader community and address evolving care needs, we started collaboration in 2024 with the Agency for Integrated Care (AIC) to offer respite services.

This short-term, interim residential respite care service was introduced to provide temporary relief to primary caregivers. By expanding our service offerings in this way, we aim to alleviate some of the care constraints experienced within the community, while maintaining the high standards of care and compassion that define our organization.

The introduction of respite services marks a strategic step forward in our efforts to become a more flexible and responsive care provider, better equipped to meet the diverse needs of both individuals and families across different stages of care.

Story of Mdm Neo's discharge

Mdm Neo's recovery was the result of a holistic, multidisciplinary effort by our care team. Nurses supported her in regaining continence and re-establishing daily routines, while the rehab team helped her rebuild physical strength. Social activities lifted her morale, and her medical social worker, Niki, was instrumental in helping her work towards her goal of returning home — a wish initially met with hesitation from her family.

To ensure a safe and supported transition, the team arranged a trial home leave. They also worked closely with HDB's EASE programme and the Assistive Technology Fund to carry out essential home modifications, such as installing ramps and providing mobility aids. Multiple home visits helped assess her readiness and guided adjustments to her living space. Community resources were activated to provide ongoing support, including personal care services, meal deliveries, and social engagement opportunities near her home.

After months of preparation and trust-building, the day finally arrived. Mdm Neo returned home — emotional, grateful, and filled with joy.

Her story is a powerful reminder of how person-centred, compassionate care can restore not only function but also dignity, purpose and the joy of living independently in the community.



Mdm Neo enjoying the sunshine and getting her dose of vitamin D ☀️



She won 2nd prize for our Golden Talent Time competition in 2023

Project Highlights: Meaningful Moments

Active Living Unit

The Active Living Unit (ALU) is a person-centred model of care that focuses on helping seniors maintain or regain their functional independence and autonomy in a nursing home setting. It aims to improve residents' quality of life by promoting active engagement in daily living, supported by smart technology and streamlined care processes.

BHEH's goal through ALU is to:

- Empower residents to do more for themselves, with support where needed.
- Adapt care to evolving needs, focusing on rehabilitation and enabling routines.
- Use data and smart tools to personalise care and track progress.
- Support staff in delivering efficient, meaningful care.

The ALU model is designed to meet the growing expectations of today's seniors while helping nursing homes overcome challenges like staff workload and resource constraints.



Better to stay here. More things to do to keep my mind engaged. Not like last time when I sit around blur blur.

Outcome



Resident Engagement

+26% Active Engagement

Residents are more involved in their care.

-27% Unengaged Time

Reduced idle or passive periods.



Efficiency Gains

57% Time Savings

Average time saved in care delivery.

75% More Productive

Significant improvement in therapy delivery productivity.



Functional Improvements

+16% MBI Score

(Modified Barthel Index – measures independence in daily living)

+171% Nottingham EADL

(Extended Activities of Daily Living – complex functional tasks)



Greater Access to Rehab

59% Residents Benefitted

More frequent and diverse therapy programs delivered.



Living Fully: Activities That Enrich

Golden Talent Time

Our residents took the spotlight at Golden Talent Time, an unforgettable showcase of talent, creativity and joy. After weeks of dedicated practice, participants captivated the audience with performances in dance, music, and more. A highlight of the event was having one of our own residents step up as a guest judge—a proud moment that reflected the spirit of empowerment and active participation.

The Special Talent Award goes to Mdm Fung for her beautiful harmonica rendition of "上海滩" (The Bund)—a performance that moved and inspired all.

The event also marked the introduction of our BHEH Ambassadors, residents chosen to represent their wards and champion meaningful living. Much like school prefects, they play a key role in encouraging and inspiring their peers! Last of all, we would like to thank HOPE worldwide (Singapore) for sponsoring the event.



Mdm Fung, her family members
and sponsor of the event
- HOPE worldwide (Singapore)



The top winner for the
"Colouring" category

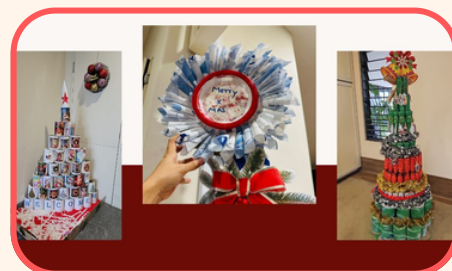


The top 3 winners of the
"Singing" category!

Christmas Deco Competition

We celebrated not only the holidays but also the spirit of sustainability and creativity. Residents and staff came together to transform recycled materials—such as old cardboard, milk bottles, and tins—into beautiful, handcrafted Christmas ornaments.

The activity brought joy and a sense of purpose to our residents, as their creativity and teamwork turned everyday items into meaningful decorations. The final creations were not only eco-friendly but also filled with heart and care!



Living Fully: Activities That Enrich

BHEH Resident Chef Competition

The heat was on at BHEH Resident Chef 2025, where our residents stirred up more than just nostalgia with their favourite traditional dishes. This friendly cooking competition brought out their passion, creativity, and flair for flavour, while also serving as an engaging way to stimulate cognitive and motor skills.

More than a culinary contest, the event fostered connection and joy, as residents proudly shared their creations with caregivers and peers. It was a day filled with laughter, teamwork, and heartwarming memories—demonstrating how meaningful activities can support both well-being and quality of life!

Look Good Soul Good!

BHEH launched the Look Good, Soul Good programme—a mobile grooming initiative aimed at enhancing our residents' well-being and self-confidence through thoughtful self-care experiences.

Through door-to-door services such as personalised hairstyling, hair colouring, manicures, and soothing hand and shoulder massages, residents were given the opportunity to look and feel their best. These simple yet meaningful gestures not only lifted spirits but also encouraged self-expression and strengthened emotional well-being.

We are deeply grateful to the Agency for Integrated Care (AIC), the Community Foundation of Singapore, and the generous FUN! Fund donors for supporting this initiative. Your contributions have helped us foster a space where our seniors feel cherished, confident, and empowered!



Strength in Synergy: Our Staff Engagement

Culinary Genius Competition



As part of our staff engagement efforts, BHEH organised a Culinary Genius Competition that brought together staff of various nationalities to prepare and share their favourite hometown dishes. The event celebrated diversity, teamwork, and cultural pride, while fostering stronger bonds among staff through a shared love of food!



Care Staff Day

We held Care Staff Day to recognise and honour the dedication of our care staff. The programme featured engaging games, lively dance performances, buffet dinner, TikTok Idol Dance Competition and a lucky draw. A key highlight was the collective recitation of the BHEH Pledge, reaffirming our shared commitment to delivering compassionate and quality care to our residents.



Promotions announced at Townhall meeting



Volunteer Voices: The Spirit of Giving

Volunteer Appreciation Day

In recognition of the invaluable contributions made by our dedicated volunteers, we held a heartwarming Volunteer Appreciation Day — a special event designed to honour the many individuals who generously give their time, energy, and compassion to support our residents and programmes.

Attendees were treated to a delightful afternoon of lively performances, engaging games and a sumptuous buffet spread. The event served as a meaningful opportunity for volunteers, staff, and residents to connect and share in the spirit of gratitude and celebration.

A highlight of the day was the presentation of certificates of appreciation, formally acknowledging our volunteers for their unwavering support throughout the year!



Volunteer Impact

Meal Sponsorships (festive celebrations, tea breaks etc)	Indoor Activities (karaoke, bingo, arts and crafts etc)	Outdoor Activities	Feeding/ Serve meal	Befriender
207	140	27	221	81

at least 1 volunteer activity per day!

Volunteer Voices: The Spirit of Giving

Some activities...



Sea Aquarium with
HOPE worldwide (Singapore)



Residents learnt butterfly
shadowing with
Mrs Chandran's team



Nan Chiau Primary School,
our strong supporter



Mdm Toh with DBS volunteers
singing out loud to nostalgic music



Performance by 狮乐葫芦丝
for the bed-bound residents



Trip to Garden Festival with our
regular supporter - Catherine Group



Floral Therapy workshop
well-loved by residents

and many more...

Fundraising Highlights: A Collective Effort

Mee Toh School Alumni Association's (MTSAA) Annual Lunar New Year Celebration Luncheon



We were honoured to be the beneficiary of the Mee Toh School Alumni Association's (MTSAA) Annual Lunar New Year Celebration Luncheon. It was a heartwarming and festive occasion made even more meaningful by the generous fundraising efforts. We extend our deepest appreciation to Mr Victor Ng (President, MTSAA), Mr Seow Hock Meng (Vice-President, MTSAA), and the entire EXCO team for their unwavering support of our mission. We are also sincerely grateful to all Alumni members for your contributions.

For the second consecutive year, HOPE worldwide (Singapore) has been a valued social service partner, generously pledging funds to support a range of programmes for our residents. These include initiatives such as Kek Ai Diam, Monthly Birthday Celebrations, and the Senior CookOut Programme, among others. We are sincerely grateful for this continued partnership and the shared commitment to enriching the lives of our residents through meaningful and engaging activities.

HOPE worldwide (Singapore)



Beds of Hope - Enhancing Elderly Comfort



Beds of Hope - Enhancing Elderly Comfort is a continuation of the "A Good Night's Sleep" campaign, aimed at raising funds to provide quality hospital beds for our elderly residents. A proper hospital bed significantly enhances the comfort, safety and overall well-being of our residents. It also plays a crucial role in supporting our care staff, making daily tasks such as diaper changes and feeding more efficient and ergonomically safe. We are deeply grateful to all donors who have contributed to this meaningful cause, helping us improve both the living conditions of our residents and the caregiving experience of our staff.

Heartfelt Appreciation: Thank You for Walking With Us

Thank You to Our Donors and Volunteers.

The unwavering support of our donors and volunteers has been a cornerstone of our efforts throughout FY 2024/2025. Your generosity and dedication have enabled us to continue delivering compassionate, person-centred care to our residents.

To our donors, your contributions have gone beyond financial support—they have helped us acquire essential medical equipment, improve our facilities, and introduce initiatives that significantly enhance the quality of life for our residents. Your commitment has empowered us to create a safe, comfortable, and dignified living environment.

Our heartfelt appreciation also goes to our volunteers, who give their time, energy, and compassion so generously. Whether through one-on-one engagement, programme support, or behind-the-scenes assistance, your presence brings warmth, connection, and joy to our Home.

The impact you've made is deeply felt—by our residents, our staff, and the Home. Thank you for walking alongside us in this meaningful journey. Your continued support reminds us that we are not alone in our mission to care for and uplift the lives of those we serve.



Meet Catherine (far right), our volunteer who has been with us for over 20 years!



Belinda, our dedicated volunteer of 20 years, bringing joy to our bed-bound residents!

Stories That Inspire: Journeys of Resilience & Hope

Mr Siong, 81 years old, was born in Sungei Lembing, Pahang, Malaysia. He is the eldest of nine siblings. At the age of 4, his family moved to Melaka, and later to Singapore, where he attended Dorset Primary School and Monk's Hill Secondary School. He was expelled at age 16 for poor academic performance and involvement in gang fights. He joined the secret society '369' at 16-17, and in 1966 was involved in a gang fight that led to his incarceration.

During his youth, he worked as a welder for his father but disliked the job. He also worked as a debt collector for loan sharks while involved in gang activities. He claimed to have avoided being caught by the police for unlawful acts. Mr Siong aspired to be a chef or engineer, drawn to the idea of good food and the technical nature of maintenance work. Despite his tumultuous past, he remains in contact with a former teacher who continued to care for him after his school expulsion.

He was admitted to Bright Hill Evergreen Home in 2021 after living at void decks due to his inability to care for himself. Over the past three years, he has adapted well to life at the Home. However, he has been facing ongoing challenges related to eating and speaking, caused by the loss of his teeth and the gradual loosening of his old denture, further worsened by muscle loss. These issues have not only impacted his physical health but also contributed to a noticeable decline in his confidence and social interactions, which has significantly affected his overall well-being.



He could only take soft food in the past...



His aspiration was to be a chef and he is living it now!



With renewed confidence, Mr Siong looks much happier!

Thanks to the generosity of Q&M Dental Group, two kind dentists have stepped forward to sponsor a new denture for Mr Siong. Dr Patel Amit provided the extractions, while Dr Sapphire Gan Tsering made the new denture. After several months of visits, Mr Siong finally received his new smile in September! Since then, he has been enjoying his meals with renewed enthusiasm. With his regained confidence, he even participated in our Golden Talent Time showcase, where he proudly displayed his colouring skills. He is truly happier and feels empowered once again!

Mr Siong's journey is a testament to the power of compassion and the difference that a caring community can make in someone's life. Thanks to the kindness of the dentists and the support of Bright Hill Evergreen Home, he has regained not only his physical well-being but also his sense of self-worth and joy.

Stories That Inspire: Journeys of Resilience & Hope

Hi! You can
call me
Ng Tab Boo!

Mr Ng once worked in an auto parts store. In 2019, he suffered a stroke and was hospitalized for a long time. After being discharged from the hospital, he came to Bright Hill Evergreen Home as he did not have a full-time caregiver.

Mr Ng starts his day as early as 3am. He begins by wiping down his table and making himself a cup of coffee, then waters the plants. Around 7am, when the nursing staff is busy with their duties, he will look for ways to assist them. Mr Ng appreciates the hard work of the nursing staff so he occasionally helps with tasks like changing the bedsheet. He believes in supporting others whenever possible and finds that doing so helps him use his time more meaningfully. Each day, he assists by cleaning the plates and wiping down the tables after meals. He will also interact with other residents in his ward to ensure they have someone to talk to.

In addition to assisting his visually impaired friend with his meal, Mr Ng is also willing to offer feedback to the management. For instance, he will inform them that residents would appreciate having soy sauce available for their meal, as it would enhance the flavour and help them finish their meals. The management took his advice to heart.

After multiple physical therapy sessions over the years, Mr Ng is now able to walk slowly with assistance and move his left arm. Every morning, he exercises his arm by himself in hopes of gradually restoring the function of his right arm. He hopes that he will be able to be discharged in a year.

Let's join us in wishing Mr Ng a long and fulfilling life in his golden years!



*A leisurely
early morning
spent reading
the newspaper*



*Mr Ng was one
of the judges for
Golden Talent
Time 2023!*



*More volunteering activities
that Mr Ng participated*

Annex A: Governance Evaluation Checklist (FY Ended 31 March 2025)

Approved by Management Committee on 26 Aug 2025

S/NO	CODE GUIDELINE	CODE ID	RESPONSE	EXPLANATION
Principle 1: The charity serves its mission and achieves its objectives.				
1	Clearly state the charitable purposes (For example, vision and mission, objectives, use of resources, activities, and so on) and include the objectives in the charity's governing instrument. Publish the stated charitable purposes on platforms (For example, Charity Portal, website, social media channels, and so on) that can be easily accessed by the public.	1.1	Yes	
2	Develop and implement strategic plans to achieve the stated charitable purposes.	1.2	Yes	
3	Have the Board review the charity's strategic plans regularly to ensure that the charity is achieving its charitable purposes, and monitor, evaluate and report the outcome and impact of its activities.	1.3	Yes	
4	Document the plan for building the capacity and capability of the charity and ensure that the Board monitors the progress of this plan. "Capacity" refers to a charity's infrastructure and operational resources while "capability" refers to its expertise, skills and knowledge.	1.4	Yes	
Principle 2: The charity has an effective Board and Management.				
5	The Board and Management are collectively responsible for achieving the charity's charitable purposes. The roles and responsibilities of the Board and Management should be clear and distinct.	2.1	Yes	
6	The Board and Management should be inducted and undergo training, where necessary, and their performance reviewed regularly to ensure their effectiveness.	2.2	Yes	
7	Document the terms of reference for the Board and each of its committees. The Board should have committees (or designated Board member(s)) to oversee the following areas*, where relevant to the charity: a. Audit b. Finance * Other areas include Programmes and Services, Fund-raising, Appointment/ Nomination, Human Resource, and Investment.	2.3	Yes	

Annex A: Governance Evaluation Checklist (FY Ended 31 March 2025)

8	Ensure the Board is diverse and of an appropriate size, and has a good mix of skills, knowledge, and experience. All Board members should exercise independent judgement and act in the best interest of the charity.	2.4	Yes	
9	Develop proper processes for leadership renewal. This includes establishing a term limit for each Board member. All Board members must submit themselves for re-nomination and re-appointment, at least once every three years.	2.5	Yes	
10	Develop proper processes for leadership renewal. This includes establishing a term limit for the Treasurer (or equivalent position). For Treasurer (or equivalent position) only: a. The maximum term limit for the Treasurer (or equivalent position like a Finance Committee Chairman, or key person on the Board responsible for overseeing the finances of the charity) should be four consecutive years. If there is no Board member who oversee the finances, the Chairman will take on the role. i. After meeting the maximum term limit for the Treasurer, a Board member's re-appointment to the position of Treasurer (or an equivalent position may be considered after at least a two-year break. ii. Should the Treasurer leave the position for less than two years, and when he/she is being re-appointed, the Treasurer's years of service would continue from the time he/she stepped down as Treasurer.	2.6	Yes	
11	Ensure the Board has suitable qualifications and experience, understands its duties clearly, and performs well. a. No staff should chair the Board and staff should not comprise more than one-third of the Board.	2.7	Yes	
12	Ensure the Management has suitable qualifications and experience, understands its duties clearly, and performs well. a. Staff must provide the Board with complete and timely information and should not vote or participate in the Board's decision-making.	2.8	Yes	

Annex A: Governance Evaluation Checklist (FY Ended 31 March 2025)

13	The term limit for all Board members should be set at 10 consecutive years or less. Re-appointment to the Board can be considered after at least a two-year break. For all Board members: a. Should the Board member leave the Board for less than two years, and when he/she is being re-appointed, the Board member's years of service would continue from the time he/she left the Board. b. Should the charity consider it necessary to retain a particular Board member (with or without office bearers' positions) beyond the maximum term limit of 10 consecutive years, the extension should be deliberated and approved at the general meeting where the Board member is being re-appointed or re-elected to serve for the charity's term of service. (For example, a charity with a two-year term of service would conduct its election once every two years at its general meeting). c. The charity should disclose the reasons for retaining any Board member who has served on the Board for more than 10 consecutive years, as well as its succession plan, in its annual report.	2.9a 2.9b 2.9c	Yes	
14	For Treasurer (or equivalent position) only: d. A Board member holding the Treasurer position (or equivalent position like a Finance Committee Chairman or key person on the Board responsible for overseeing the finances of the charity) must step down from the Treasurer or equivalent position after a maximum of four consecutive years. i. The Board member may continue to serve in other positions on the Board (except the Assistant Treasurer position or equivalent), not beyond the overall term limit of 10 consecutive years, unless the extension was deliberated and approved at the general meeting – refer to 2.9.b.	2.9d	Yes	
Principle 3: The charity acts responsibly, fairly and with integrity.				
15	Conduct appropriate background checks on the members of the Board and Management to ensure they are suited to work at the charity.	3.1	Yes	
16	Document the processes for the Board and Management to declare actual or potential conflicts of interest, and the measures to deal with these conflicts of interest when they arise. a. A Board member with a conflict of interest in the matter(s) discussed should recuse himself/herself from the meeting and should not vote or take part in the decision-making during the meeting.	3.2	Yes	

Annex A: Governance Evaluation Checklist (FY Ended 31 March 2025)

17	Ensure that no Board member is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes	
18	Ensure that no staff is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes	
19	Establish a Code of Conduct that reflects the charity's values and ethics and ensure that the Code of Conduct is applied appropriately.	3.4	Yes	
20	Take into consideration the ESG factors when conducting the charity's activities.	3.5	Partial Compliance	We have rolled out the initiatives to reduce food, paper and consumables waste. We have engaged consultant to assist the Home to work out an ESG plan.
Principle 4: The charity is well-managed and plans for the future.				
21	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. a. Ensure the Board approves the annual budget for the charity's plans and regularly reviews and monitors its income and expenditures (For example, financial assistance, matching grants, donations by board members to the charity, funding, staff costs and so on).	4.1a	Yes	
22	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. b. Implement appropriate internal controls to manage and monitor the charity's funds and resources. This includes key processes such as: i. Revenue and receipting policies and procedures; ii. Procurement and payment policies and procedures; and iii. System for the delegation of authority and limits of approval.	4.1b	Yes	

Annex A: Governance Evaluation Checklist (FY Ended 31 March 2025)

23	Seek the Board's approval for any loans, donations, grants, or financial assistance provided by the charity which are not part of the core charitable programmes listed in its policy. (For example, loans to employees/subsidiaries, grants or financial assistance to business entities).	4.2	Yes	
24	Regularly identify and review the key risks that the charity is exposed to and refer to the charity's processes to manage these risks.	4.3	Yes	
25	Set internal policies for the charity on the following areas and regularly review them: a. Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT); b. Board strategies, functions, and responsibilities; c. Employment practices; d. Volunteer management*; e. Finances; f. Information Technology (IT) including data privacy management and cyber-security; g. Investment (obtain advice from qualified professional advisors if this is deemed necessary by the Board); h. Service or quality standards; and i. Other key areas such as fund-raising and data protection. *Please refer to Volunteer Management guidelines	4.4	Yes	
26	The charity's audit committee or equivalent should be confident that the charity's operational policies and procedures (including IT processes) are effective in managing the key risks of the charity.	4.5	Partial Compliance	We have passed the Cybersecurity Essential Mark Certification (CEM) and are working with the consultant to obtain Cyber Trust Mark (CTM), Data Protection Essentials (DPE) certification.

Annex A: Governance Evaluation Checklist (FY Ended 31 March 2025)

27	The charity should also measure the impact of its activities, review external risk factors and their likelihood of occurrence, and respond to key risks for the sustainability of the charity.	4.6	Yes	
Principle 5: The charity is accountable and transparent.				
28	Disclose or submit the necessary documents (such as Annual Report, Financial Statements, GEC, and so on) in accordance with the requirements of the Charities Act, its Regulations, and other frameworks (For example, Charity Transparency Framework and so on).	5.1	Yes	
29	Generally, Board members should not receive remuneration for their services to the Board. Where the charity's governing instrument expressly permits remuneration or benefits to the Board members for their services, the charity should provide reasons for allowing remuneration or benefits and disclose in its annual report the exact remuneration and benefits received by each Board member.	5.2	Yes	
30	The charity should disclose the following in its annual report: a. Number of Board meetings in the year; and b. Each Board member's attendance.	5.3	Yes	
31	The charity should disclose in its annual report the total annual remuneration (including any remuneration received in the charity's subsidiaries) for each of its three highest-paid staff, who each receives remuneration exceeding \$100,000, in incremental bands of \$100,000. Should any of the three highest-paid staff serve on the Board of the charity, this should also be disclosed. If none of its staff receives more than \$100,000 in annual remuneration each, the charity should disclose this fact.	5.4	Yes	
32	The charity should disclose in its annual report the number of paid staff who are close members of the family of the Executive Head or Board members, and whose remuneration exceeds \$50,000 during the year. The annual remuneration of such staff should be listed in incremental bands of \$100,000. If none of its staff is a close member of the family of the Executive Head or Board members and receives more than \$50,000 in annual remuneration, the charity should disclose this fact.	5.5	Yes	

Annex A: Governance Evaluation Checklist (FY Ended 31 March 2025)

33	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. Record relevant discussions, dissenting views and decisions in the minutes of general and Board meetings. Circulate the minutes of these meetings to the Board as soon as practicable.	5.6a	Yes	
34	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. b. The Board meetings should have an appropriate quorum of at least half of the Board, if a quorum is not stated in the charity's governing instrument.	5.6b	Yes	
35	Implement a whistle-blowing policy for any person to raise concerns about possible wrongdoings within the charity and ensure such concerns are independently investigated and follow-up action taken as appropriate.	5.7	Yes	
Principle 6: The charity communicates actively to instil public confidence.				
36	Develop and implement strategies for regular communication with the charity's stakeholders and the public (For example, focus on the charity's branding and overall message, raise awareness of its cause to maintain or increase public support, show appreciation to supporters, and so on).	6.1	Yes	
37	Listen to the views of the charity's stakeholders and the public and respond constructively.	6.2	Yes	
38	Implement a media communication policy to help the Board and Management build positive relationships with the media and the public.	6.3	Yes	

Annex A: Governance Evaluation Checklist (FY Ended 31 March 2025)

33	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. Record relevant discussions, dissenting views and decisions in the minutes of general and Board meetings. Circulate the minutes of these meetings to the Board as soon as practicable.	5.6a	Yes	
34	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. b. The Board meetings should have an appropriate quorum of at least half of the Board, if a quorum is not stated in the charity's governing instrument.	5.6b	Yes	
35	Implement a whistle-blowing policy for any person to raise concerns about possible wrongdoings within the charity and ensure such concerns are independently investigated and follow-up action taken as appropriate.	5.7	Yes	
Principle 6: The charity communicates actively to instil public confidence.				
36	Develop and implement strategies for regular communication with the charity's stakeholders and the public (For example, focus on the charity's branding and overall message, raise awareness of its cause to maintain or increase public support, show appreciation to supporters, and so on).	6.1	Yes	
37	Listen to the views of the charity's stakeholders and the public and respond constructively.	6.2	Yes	
38	Implement a media communication policy to help the Board and Management build positive relationships with the media and the public.	6.3	Yes	

BRIGHT HILL EVERGREEN HOME
(UEN: S82SS0008F)

**FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 MARCH 2025**

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

STATEMENT BY THE MANAGEMENT COMMITTEE

In the opinion of the Management Committee:

- (a) the financial statements of Bright Hill Evergreen Home (the “Home”) as set out on pages 5 to 29 are properly drawn up in accordance with the provisions of the Societies Act 1966 (the “Societies Act”), the Singapore Charities Act 1994 and other relevant regulations (the “Charities Act and Regulations”) and Financial Reporting Standards in Singapore (“FRSs”) so as to present fairly, in all material respects, the financial position of the Home as at 31 March 2025, and the financial performance, changes in funds and cash flows of the Home for the financial year ended on that date;
- (b) the Home has used the donation moneys in accordance with its objectives as required under Regulation 11 of the Charities (Institution of a Public Character) Regulations;
- (c) the Home has complied with Regulation 15 (Fund-raising expenses) of the Charities (Institution of a Public Character) Regulations; and
- (d) the accounting and other records required to be kept have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act and the Charities Act and Regulations.

On behalf of the Management Committee



Goh Swee Kang, Jayson
Chairman



Lim Teck Foon, Edmund
Treasurer

26 AUG 2025

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Bright Hill Evergreen Home (the "Home") as set out on pages 5 to 29, which comprise the balance sheet as at 31 March 2025, and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the financial year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the Societies Act 1966 (the "Societies Act"), the Singapore Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material respects, the financial position of the Home as at 31 March 2025 and of the financial performance, changes in funds and cash flows of the Home for the financial year ended on that date.

Basis for Opinion

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

Other Information

The Management Committee is responsible for the other information. The other information comprises the information included in the Statement by the Management Committee as set out on page 1 and other information included in the Annual Report 2025, but does not include the financial statements and our auditor's report thereon.

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

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

In our opinion,

- (i) the accounting and other records required to be kept by the Home have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations; and
- (ii) the fund-raising appeals held during the finance year ended 31 March 2025 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeal.

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

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



Baker Tilly TFW LLP
Public Accountants and
Chartered Accountants
Singapore

26 August 2025

BRIGHT HILL EVERGREEN HOME

(Registered in Singapore under the Societies Act)

STATEMENT OF COMPREHENSIVE INCOME**For the financial year ended 31 March 2025**

	Note	Unrestricted funds \$	Restricted funds \$	2025 \$	2024 \$
Income					
Community Silver Trust Fund ("CST")	18	—	—	—	1,178,499
Donations	4	663,445	—	663,445	719,409
Government subventions		15,196,506	—	15,196,506	11,095,206
Ministry of Health ("MOH") - disbursement of rental		1,168,013	—	1,168,013	1,076,717
MOH - Intermediate Long-term Care ("ILTC") Community Care Salary Enhancement		1,220,518	—	1,220,518	1,805,271
Programme fees from paying residents		4,306,630	—	4,306,630	3,985,291
Training grant		25,654	—	25,654	8,142
		22,580,766	—	22,580,766	19,868,535
Other income					
Gain on disposal of plant and equipment		8,319	—	8,319	—
Interest income		705,732	—	705,732	797,131
Special Employment & Wage Credit grants		80,332	—	80,332	50,100
Other government grants	5	651,442	—	651,442	371,240
Others		80,713	—	80,713	111,484
		1,526,538	—	1,526,538	1,329,955
Total income		24,107,304	—	24,107,304	21,198,490

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

BRIGHT HILL EVERGREEN HOME

(Registered in Singapore under the Societies Act)

STATEMENT OF COMPREHENSIVE INCOME (cont'd)**For the financial year ended 31 March 2025**

	Note	Unrestricted funds \$	Restricted funds \$	2025 \$	2024 \$
Less: Expenditure					
<i>Cost of charitable activities</i>					
Cleaning expenses		752,200	—	752,200	738,900
Diapers		270,306	—	270,306	251,038
Fundraising expenses		631	—	631	108
Patient care expenditure		109,775	174,813	284,588	127,097
Recruitment expenses		21,022	—	21,022	24,061
Repair and maintenance		603,822	7,706	611,528	546,709
Staff costs	6	9,205,122	109,000	9,314,122	8,069,041
Supplies and materials		1,970,367	936	1,971,303	1,927,931
Transportation		131	—	131	164
Utilities charges		602,801	—	602,801	576,427
Volunteer expenses		3,701	—	3,701	368
		13,539,878	292,455	13,832,333	12,261,844
<i>Governance and other administrative costs</i>					
Allowance for impairment loss on financial assets (net)	22(b)	3,725	—	3,725	6,759
Audit fee		17,000	—	17,000	15,000
Non-audit fees		5,000	—	5,000	4,000
Bank charges		1,934	—	1,934	1,915
Communication		10,708	—	10,708	9,699
Depreciation of property, plant and equipment	7	1,420,554	351,724	1,772,278	1,794,306
GST expenses		399,109	—	399,109	347,132
Insurance		18,842	—	18,842	20,240
Interest expense on lease liability	12	45,764	—	45,764	72,158
Licenses & subscriptions		83,757	—	83,757	103,654
Loss on disposal of plant and equipment		—	—	—	441
Membership fee		5,867	—	5,867	4,341
Minor assets		74,840	3,591	78,431	51,523
Miscellaneous expenses		7,846	—	7,846	57,119
Motor vehicles expenses		31,360	—	31,360	32,445
Official opening expenses		—	—	—	(1,929)
Professional and legal fees		7,662	—	7,662	23,850
Postage, printing and stationeries		30,190	—	30,190	27,363
Refund of CST grant		5,826	—	5,826	—
Staff costs	6	3,053,554	—	3,053,554	2,875,543
		5,223,538	355,315	5,578,853	5,445,559
Total expenditure		18,763,416	647,770	19,411,186	17,707,403
Surplus/(deficit) and total comprehensive income/ (expenditure) for the financial year					
		5,343,888	(647,770)	4,696,118	3,491,087

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

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

BALANCE SHEET
At 31 March 2025

	Note	2025 \$	2024 \$
Non-current asset			
Property, plant and equipment	7	6,764,412	2,708,697
Current assets			
Investment in Treasury bills	8	5,932,714	—
Trade and other receivables	9	3,807,018	2,182,030
Bank and cash balances	10	12,431,133	9,445,124
Fixed deposits	11	19,525,075	25,025,075
Total current assets		41,695,940	36,652,229
Total assets		48,460,352	39,360,926
Non-current liabilities			
Lease liability	12	3,478,160	—
Deferred grant	13	133,962	296,173
		3,612,122	296,173
Current liabilities			
Deferred grant	13	164,967	270,002
Trade and other payables	14	1,926,681	1,525,231
Residents' accounts		278,521	281,946
Lease liability	12	1,683,718	889,349
Total current liabilities		4,053,887	2,966,528
Total liabilities		7,666,009	3,262,701
Net assets		40,794,343	36,098,225
Unrestricted funds			
General Fund	15	30,500,940	25,157,052
Designated funds			
Capacity Expansion Fund	16	7,000,000	7,000,000
Capability Building Fund	17	1,860,000	1,860,000
Restricted funds			
Community Silver Trust Fund	18	1,272,473	1,920,243
Designated Donation Fund	19	160,930	160,930
Total funds		40,794,343	36,098,225

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

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

STATEMENT OF CHANGES IN FUNDS
For the financial year ended 31 March 2025

	← Unrestricted funds →			← Restricted funds →		
	General Fund	Capacity Expansion Fund	Capability Building Fund	Community Silver Trust Fund (Note 18)	Designated Donation Fund (Note 19)	Total funds
	\$	\$	\$	\$	\$	\$
Balance at 1.4.2023	21,902,320	7,000,000	1,860,000	1,683,888	160,930	32,607,138
Surplus and total comprehensive income for the financial year	3,254,732	—	—	236,355	—	3,491,087
Balance at 31.3.2024	25,157,052	7,000,000	1,860,000	1,920,243	160,930	36,098,225
Surplus/(deficit) and total comprehensive income/(expenditure) for the financial year	5,343,888	—	—	(647,770)	—	4,696,118
Balance at 31.3.2025	30,500,940	7,000,000	1,860,000	1,272,473	160,930	40,794,343

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

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

STATEMENT OF CASH FLOWS
For the financial year ended 31 March 2025

	2025 \$	2024 \$
Cash flows from operating activities		
Surplus for the financial year	4,696,118	3,491,087
Adjustments for:		
Allowance for impairment loss on financial assets (net)	3,725	6,759
Amortisation of deferred grant income	(266,240)	(267,380)
Depreciation of property, plant and equipment	1,772,278	1,794,306
Interest income	(705,732)	(797,131)
Interest expense on lease liability	45,764	72,158
(Gain)/loss on disposal of plant and equipment	(8,319)	441
Operating cash flows before movements in working capital	5,537,594	4,300,240
Trade and other receivables	(1,920,136)	832,716
Trade and other payables	451,450	(208,153)
Deferred grant	(1,006)	76,667
Net cash generated from operating activities	4,067,902	5,001,470
Cash flows from investing activities		
Interest received	987,380	651,919
Purchases of property, plant and equipment (Note 7)	(564,451)	(424,781)
Investment in treasury bills	(5,922,939)	—
Proceeds from disposal of plant and equipment	43,114	50
Net cash (used in)/generated from investing activities	(5,456,896)	227,188
Cash flows from financing activities		
Repayment of lease liability	(1,025,808)	(955,265)
Interest paid	(45,764)	(72,158)
Net cash used in financing activities	(1,071,572)	(1,027,423)
Net (decrease)/increase in cash and cash equivalents	(2,460,566)	4,201,235
Cash and cash equivalents at beginning of financial year	34,113,253	29,912,018
Cash and cash equivalents at end of financial year	31,652,687	34,113,253
Cash and cash equivalents comprise:		
Bank and cash balances (Note 10)	12,152,612	9,113,178
Fixed deposits (Note 11)	19,500,075	25,000,075
	31,652,687	34,113,253

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

BRIGHT HILL EVERGREEN HOME

(Registered in Singapore under the Societies Act)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

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

1. General information

Bright Hill Evergreen Home (the “Home”) is registered with the Registry of Societies under Societies Act 1966 in Singapore on 24 May 1982. Its Unique Entity Number (“UEN”) is S82SS0008F. The Home’s registered address and principal place of business is at 100 Punggol Field, Singapore 828811.

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

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

The Home is a charity registered under the Charities Act since 2 April 1987 and an approved Institution of a Public Character (“IPC”) for the period from 1 December 2023 to 30 November 2026. The National Council of Social Service (“NCSS”), which is itself a gazetted IPC, has approved the Home to be a member of the NCSS-managed Central Fund Registry since 15 June 1993. As a result, all cash contributions to the Home are tax deductible to the donors and the Home is eligible for tax exemption under Section 13M(2) of the Singapore Income Tax Act.

2. Material accounting policies

(a) Basis of preparation

The financial statements, expressed in Singapore dollar (“\$”) which is the functional currency of the Home, have been prepared in accordance with the provisions of the Societies Act 1966 (the “Societies Act”), the Singapore Charities Act 1994 and other relevant regulations (the “Charities Act and Regulations”) and Financial Reporting Standards in Singapore (“FRSs”). The financial statements have been prepared under the historical cost convention except as disclosed in the accounting policies below.

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

Use of estimates and judgements

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

2. Material accounting policies (cont'd)

(a) Basis of preparation (cont'd)

Use of estimates and judgements (cont'd)

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

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

New and revised standards that are adopted

In the current financial year, the Home has adopted all the new and revised FRSs and Interpretations of FRSs ("INT FRSs") that are relevant to its operations and effective for the current financial year.

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

New and revised standards not yet effective

New standards, amendments to standards and interpretations that have been issued at the balance sheet date but are not yet effective for the financial year ended 31 March 2025 have not been applied in preparing these financial statements. None of these are expected to have a significant effect on the financial statements of the Home, except as disclosed below:

FRS 118 Presentation and Disclosure in Financial Statements

FRS 118 will replace FRS 1 *Presentation of Financial Statements* for annual reporting period beginning on or after 1 January 2027, with earlier application permitted. It requires retrospective application with specific transition provisions.

The new standard introduces the following key requirements:

- Entities are required to classify all income and expenses into five categories in the statement of profit or loss, namely operating, investing, financing, discontinued operations and income tax categories. Entities are also required to present subtotals and totals for "operating profit", "profit or loss before financing and income taxes", and "profit or loss" in the statement of profit or loss.
- Management-defined performance measures ("MPMs") are disclosed in a single note within the financial statements. This note includes details on how the measure is calculated, the relevance of the information provided to users, and a reconciliation to the most comparable subtotal specified by the FRSs.
- Enhanced guidance on aggregating and disaggregating information in financial statements.

In addition, all entities are required to use the operating surplus subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method.

The Home is in the process of assessing the impact of the new standard on the primary financial statements and notes to the financial statements.

2. Material accounting policies (cont'd)

(b) Income recognition

Programme fees

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

Donations

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

Interest income

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

(c) Government grants

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

Subventions and grants

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

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

Capital grants

Where the grant relates to an asset whose value is more than \$1,000, the fair value is recognised as deferred grant on the balance sheet and is amortised to statement of comprehensive income over the expected useful life of the relevant asset by equal annual instalments. Where the grant relates to low-value assets (asset below \$1,000), the grant is recognised as income when received.

(d) Leases

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

2. Material accounting policies (cont'd)

(d) Leases (cont'd)

When the Home is the lessee

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

Lease liability

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

Lease payments included in the measurement of the lease liability comprise fixed lease payments (including in-substance fixed payments). The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability using the effective interest method, and reducing the carrying amount to reflect the lease payments made.

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

Right-of-use asset

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

Right-of-use asset is subsequently measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liability. Right-of-use asset is depreciated on a straight-line basis over the shorter period of the lease term and useful life of the underlying asset. The depreciation starts at the commencement date of the lease.

(e) Income tax

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

(f) Property, plant and equipment

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

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

2. Material accounting policies (cont'd)

(f) Property, plant and equipment (cont'd)

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

The residual values, estimated useful lives and depreciation method of property, plant and equipment are reviewed, and adjusted as appropriate, at each balance sheet date. The effects of any revision are recognised in profit or loss when the changes arise.

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

(g) Funds

Unless specifically indicated, fund balances are not represented by any specific assets, but are represented by all assets of the Home.

Income and expenditure relating to various funds specifically set up are taken directly to these funds. All other income and expenditure are reflected in the general fund.

(h) Financial assets

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date - the date on which the Home commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Home has transferred substantially all risks and rewards of ownership.

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

Classification and measurement

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

Subsequent measurement

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

(i) Financial liabilities

Financial liabilities include trade and other payables (excluding GST payables and provision for unutilised annual leave), residents' accounts and lease liabilities. Financial liabilities are recognised on the balance sheet when, and only when, the Home becomes a party to the contractual provisions of the financial instrument. Financial liabilities are initially recognised at fair value plus directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method.

3. Critical accounting judgement and key sources of estimation uncertainty

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

Critical judgements in applying the Home's accounting policies

Determination of control of Medical Endowment Fund and Financial Assistance Scheme Fund

The Home holds a Medifund bank account and Financial Assistance Scheme ("FAS") bank account of \$416,999 (2024: \$580,083) and \$54,693 (2024: \$61,363), respectively that are not recognised in the financial statements of the Home. The Home has set up a Medifund Committee and FAS Committee to evaluate and approve residents' applications. The Medifund and FAS Committee must comprise not more than one member who are part of the Home's management or staff. Any nomination of committee members will need to be approved by Ministry of Health ("MOH"). As at 31 March 2025, there are five (2024: five) and five (2024: five) committee members appointed for the Medifund and FAS Committee respectively, out of which majority are independent of the management committee of the Home. The monies are held in trust and administered by the Home as part of the Medical Endowment Scheme and Financial Assistance Scheme. As per the Medifund and FAS Guidelines, it shall be deemed not to form part of the Home's assets (Note 10).

Reinstatement cost of leasehold properties

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

The Home's Management Committee is of the view that the likelihood to reinstate the building is low due to the nature of the Home's operation. No provision has been made in the financial statements. The carrying amount of the leasehold building as at 31 March 2025 is \$5,151,161 (2024: \$844,085) (Note 7).

Key sources of estimation uncertainty

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

Property, plant and equipment

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

The net carrying amount of property, plant and equipment at 31 March 2025 and the annual depreciation charge for the financial year ended 31 March 2025 are disclosed in Note 7.

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

4. Donations

The donations received during the financial year are as follows:

	2025 \$	2024 \$
Donations		
- Tax exempt	501,395	599,427
- Non-tax exempt	162,050	119,982
	663,445	719,409
Donations are received as follows:		
Voluntary income	538,513	620,029
Donations		
- Vesak Day (fund-raising event)	30,370	—
- Doing the Best for Auntie Daisy (fund-raising event)	—	1,770
- A Good Night's Sleep (fund-raising event)	4,316	94,766
- Let's Get Our Residents Ready for CNY'24 (fund-raising event)	—	2,844
- A better life for Auntie Annie (fund-raising event)	10	—
- Beds of hope (fund-raising event)	89,436	—
- Floral therapy (fund-raising event)	800	—
	663,445	719,409

5. Other government grants

	2025 \$	2024 \$
Agency for Integrated Care ("AIC") fundings	221,500	33,495
Amortisation of deferred grant income (Note 13)	266,240	267,380
MOH capital grant subsidy for low-valued assets	—	37,516
NCSS grant	11,776	10,571
Tote Board Enhanced Fund-Raising Programme	101,926	22,278
Tan Tock Seng Hospital Seed Funding Grant	50,000	—
	651,442	371,240

6. Staff costs

	2025 \$	2024 \$
Accommodation expenses	149,975	130,734
Salaries and bonuses	9,418,439	8,241,373
CPF contributions	547,933	512,082
Foreign worker levy	1,767,365	1,672,384
Medical expenses	94,925	63,409
Staff training	128,151	30,376
Staff welfare	260,888	294,226
	12,367,676	10,944,584

The staff costs were allocated as follows:

Cost of charitable activities	9,314,122	8,069,041
Governance and other administrative costs	3,053,554	2,875,543
	12,367,676	10,944,584

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

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

	Number of staff	
	2025	2024
Between \$200,001 to \$300,000	1	1
Between \$100,000 to \$200,000	2	2

7. Property, plant and equipment

	Furniture and fittings \$	Equipment \$	Motor vehicles \$	Building renovation \$	Leasehold property \$	Total \$
2025						
Cost						
At 1.4.2024	1,572,171	2,792,987	321,193	1,437,473	2,762,461	8,886,285
Additions	67,158	336,107	161,186	–	5,298,337	5,862,788
Disposals	(83,916)	(100,016)	(120,632)	–	(2,762,461)	(3,067,025)
Balance at 31.3.2025	1,555,413	3,029,078	361,747	1,437,473	5,298,337	11,682,048
Accumulated depreciation						
At 1.4.2024	1,050,592	2,049,612	191,410	967,598	1,918,376	6,177,588
Depreciation charge	151,415	492,242	23,076	114,284	991,261	1,772,278
Disposals	(83,916)	(99,010)	(86,843)	–	(2,762,461)	(3,032,230)
Balance at 31.3.2025	1,118,091	2,442,844	127,643	1,081,882	147,176	4,917,636
Net carrying value						
At 31.3.2025	437,322	586,234	234,104	355,591	5,151,161	6,764,412

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

	Furniture and fittings \$	Equipment \$	Motor vehicles \$	Building renovation \$	Leasehold property \$	Total \$
2024						
Cost						
At 1.4.2023	1,572,654	2,457,614	321,193	1,437,473	2,835,307	8,624,241
Additions	62,817	361,964	—	—	—	424,781
Disposals	(63,300)	(26,591)	—	—	(72,846)	(162,737)
Balance at 31.3.2024	1,572,171	2,792,987	321,193	1,437,473	2,762,461	8,886,285
Accumulated depreciation						
At 1.4.2023	964,377	1,543,509	173,509	821,061	1,040,049	4,542,505
Depreciation charge	149,515	529,180	17,901	146,537	951,173	1,794,306
Disposals	(63,300)	(23,077)	—	—	(72,846)	(159,223)
Balance at 31.3.2024	1,050,592	2,049,612	191,410	967,598	1,918,376	6,177,588
Net carrying value						
At 31.3.2024	521,579	743,375	129,783	469,875	844,085	2,708,697

(a) Included in net carrying value are right-of-use asset of \$5,151,161 (2024: \$844,085) (Note 12).

(b) Depreciation is charged as follows:

	2025 \$	2024 \$
General Fund	1,420,554	1,355,528
Community Silver Trust Fund	351,724	438,778
	<u>1,772,278</u>	<u>1,794,306</u>

8. Investment in Treasury bills

	2025 \$	2024 \$
At amortised cost	5,932,714	—

Treasury bills are Singapore Government Securities which are issued at a discount to the face value and upon maturity, investors receive the face value. The Home will receive full face value of these treasury bills totalling \$6,000,000 (2024: \$Nil) at maturity date. The treasury bills are carried at amortised cost and have maturity dates in 2025 (2024: Nil).

9. Trade and other receivables

	2025 \$	2024 \$
Trade receivables	576,299	495,116
Less: Allowance for expected credit loss (Note 22(b))	(20,765)	(17,040)
	555,534	478,076
Deposits	545,460	317,116
Interest receivables	95,317	386,740
Prepayments	270,557	75,076
Other receivables	2,240,071	837,579
GST subvention receivables	100,079	87,443
	3,807,018	2,182,030

10. Bank and cash balances

	2025 \$	2024 \$
Cash on hand	7,500	7,500
Cash in bank	12,423,633	9,437,624
	12,431,133	9,445,124

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

	2025 \$	2024 \$
Bank and cash balances	12,431,133	9,445,124
Less: Residents' accounts held in trust	(278,521)	(281,946)
Less: Donation to be surrendered to Singapore Police Force after the financial year ended 31 March 2024	—	(50,000)
Bank and cash balances for presentation in the statement of cash flows	12,152,612	9,113,178

10. Bank and cash balances (cont'd)

Cash on hand and in bank includes an amount of \$278,521 (2024: \$281,946) held in trust and on behalf of the residents of the Home in a designated bank account.

The Home also holds a Medifund bank account of \$416,999 (2024: \$580,083) and Financial Assistance Scheme ("FAS") bank account of \$54,693 (2024: \$61,363) that are not recognised in the financial statements of the Home. The monies are held in trust and administered by the Home as part of the Medical Endowment Scheme and FAS Scheme and shall be deemed not to form part of the Home's asset as per the Medifund Guidelines and FAS Guidelines respectively (Note 3).

Included in miscellaneous expenses for the financial year ended 31 March 2024 was \$50,000 related to donation which was received in the year 2022 from an individual who was involved in a money laundering case. This amount was set aside for the financial year ended 31 March 2024 for intended surrender to the Singapore Police Force. Accordingly, this amount has been excluded from cash and cash equivalents balance in the statement of cash flows for the financial year ended 31 March 2024. The amount has been surrendered to the Singapore Police Force on 24 June 2024.

11. Fixed deposits

Fixed deposit amounting to \$25,000 (2024: \$25,000) are pledged in relation to corporate credit card obtained by the Home.

For the purpose of presentation in the statement of cash flows, fixed deposits comprise the following:

	2025 \$	2024 \$
Fixed deposits	19,525,075	25,025,075
Less: fixed deposit pledged	(25,000)	(25,000)
Fixed deposits for presentation in the statement of cash flows	19,500,075	25,000,075

12. Lease liability

	2025 \$	2024 \$
Non-current	3,478,160	—
Current	1,683,718	889,349
	5,161,878	889,349

The Home as a lessee**Nature of the Home's leasing activities**

- The Home leased home premises and staff accommodation from non-related parties. The lease for staff accommodation had remaining tenure of 11 months in 2024.
- The Home makes monthly lease payments for a tenure of 3 years (2024: 3 years) for leasehold home premises. The right-of-use of the home premises are classified as right-of-use asset, as leasehold property within property, plant and equipment (Note 7).

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

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

Amounts recognised in balance sheet**Carrying amount of right-of-use asset**

	2025 \$	2024 \$
<u>Classified within property, plant and equipment (Note 7)</u>		
Leasehold property	5,151,161	844,085

Additions of right-of-use asset	5,298,337	—
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Amounts recognised in income or expenditure**Depreciation charge for the financial year (Note 7)**

Leasehold property	991,261	951,173
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Lease expense not included in the measurement of lease liability

Interest expense on lease liability	45,764	72,158
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Total cash flows for lease amounted to \$1,071,572 (2024: \$1,027,423).

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

	Lease liability 2025 \$	2024 \$
Balance at 1 April	889,349	1,844,614
Changes from financing cash flows:		
- Repayments	(1,025,808)	(955,265)
- Interest paid	(45,764)	(72,158)
	(1,071,572)	(1,027,423)
Non-cash changes:		
- Interest expense	45,764	72,158
- Addition of lease liability	5,298,337	—
Balance at 31 March	5,161,878	889,349

13. Deferred grant

	2025 \$	2024 \$
Capital grant:		
Balance at beginning of financial year	1,276,532	1,206,549
Grant received during the financial year	–	76,667
Disposal	(5,366)	(6,684)
	<u>1,271,166</u>	<u>1,276,532</u>
Less: Accumulated amortisation recognised in statement of comprehensive income		
Balance at beginning of financial year	710,357	446,638
Amortisation for the financial year (Note 5)	266,240	267,380
Disposal	(4,360)	(3,661)
	<u>972,237</u>	<u>710,357</u>
Net carrying amount	<u>298,929</u>	<u>566,175</u>
These represent:		
Non-current	133,962	296,173
Current	164,967	270,002
	<u>298,929</u>	<u>566,175</u>

The capital grant is funding received for furniture and equipment and haze-related equipment for the Home expansion programme which has ended on 31 August 2023 based on the terms and conditions as stipulated in the letter of award from the Ministry of Health.

14. Trade and other payables

	2025 \$	2024 \$
Trade payables	751,976	359,504
Accrued expenditure	486,450	537,047
Other payables	158,166	158,609
GST payables	82,354	67,472
Provision for unutilised annual leave	222,656	216,038
Residents' deposits	225,079	186,561
	<u>1,926,681</u>	<u>1,525,231</u>

15. General Fund

Included in General Fund are donations received during the financial year which amounted to \$Nil (2024: \$60,000) for purchase of medical equipment. As at financial year-end, \$18,196 (2024: \$47,818) remained unutilised.

16. Capacity Expansion Fund

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

17. Capability Building Fund

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

18. Community Silver Trust Fund

	2025 \$	2024 \$
At 1 April	1,920,243	1,683,888
Grant received during the financial year	–	1,178,499
Depreciation charges (Note 7)	(351,724)	(438,778)
Disbursement during the financial year	(296,046)	(503,366)
(Deficit)/surplus during the financial year	(647,770)	236,355
At 31 March	1,272,473	1,920,243

The CST balance is represented by:

	2025 \$	2024 \$
Unutilised CST grant balance	588,260	1,077,129
Carrying amounts of property, plant and equipment funded by CST grant	684,213	843,114
Total	1,272,473	1,920,243

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

The CST is managed by the MOH on behalf of the Trustees, which is a restricted fund.

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

19. Designated Donation Fund

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

20. Remuneration of key management personnel

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

	2025 \$	2024 \$
Salaries and related costs	439,961	424,072
CPF contributions	31,128	27,489
	<u>471,089</u>	<u>451,561</u>

Key management personnel are the Chief Executive Officer and the direct reporting senior officer. The Management Committee did not receive any compensation during the financial year.

21. Capital commitments

Capital commitments not provided for in the financial statements:

	2025 \$	2024 \$
Capital commitments in respect of plant and equipment, approved by Management Committee and contracted for	<u>66,961</u>	<u>17,440</u>

The above-mentioned capital expenditure was fully funded by donors (2024: a donor).

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

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

	2025 \$	2024 \$
<i>Financial assets</i>		
Financial assets at amortised cost	<u>41,325,304</u>	<u>36,489,710</u>
<i>Financial liabilities</i>		
Financial liabilities at amortised cost	<u>7,062,070</u>	<u>2,413,016</u>

b) Financial risk management

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

22. Financial instruments (cont'd)

b) Financial risk management (cont'd)

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

Interest rate risk

The Home's exposure to the risk of changes in interest rates arises mainly from the bank balances (Note 10) and fixed deposits (Note 11) placed with reputable financial institutions. For interest income from the fixed deposits, the Home manages the interest rate risks by placing fixed deposits with reputable financial institutions on varying maturities and interest rate terms. Sensitivity analysis for changes in interest rate is not disclosed as the effect on income or expenditure is not significant.

Credit risk

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counterparty default on its obligations. The Home's exposure to credit risk arises primarily from bank and cash balances, fixed deposits and trade and other receivables. For financial assets, including bank and cash balances and fixed deposits, the Home minimises credit risk by dealing exclusively with high credit rating counterparties. Treasury bills are fully backed by the Singapore Government.

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

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

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

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

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

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

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

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

Based on a simplified approach for determining credit loss allowance for amounts due from residents at the balance sheet date, an allowance for impairment amounting to \$20,765 (2024: \$17,040) was recognised by the Home as at 31 March 2025 and 31 March 2024 for specific residents as a result of occurrence of credit impairment events.

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

	2025 \$	2024 \$
At 1 April	17,040	10,281
Loss allowance recognised in income or expenditure during the financial year:		
Lifetime ECL - simplified approach	14,833	15,388
Amount recovered	(11,108)	(8,629)
At 31 March (Note 9)	20,765	17,040

Credit risk exposure in relation to investment in Treasury bills, bank and cash balances, fixed deposits and other receivables as at 31 March 2025 and 31 March 2024 are insignificant, and accordingly no credit loss allowance is recognised as at 31 March 2025 and 31 March 2024.

Liquidity risk

Liquidity risk is the risk that the Home will encounter difficulty in meeting its financial obligations due to shortage of funds. The Home's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities.

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

22. Financial instruments (cont'd)**b) Financial risk management (cont'd)*****Liquidity risk (cont'd)***

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

	Within 1 year \$	2 to 5 years \$	Total \$
2025			
Trade and other payables	1,621,671	—	1,621,671
Residents' accounts	278,521	—	278,521
Lease liability	1,909,200	3,659,300	5,568,500
	3,809,392	3,659,300	7,468,692
2024			
Trade and other payables	1,241,721	—	1,241,721
Residents' accounts	281,946	—	281,846
Lease liability	912,472	—	912,472
	2,436,139	—	2,436,139

c) Fair values of financial assets and financial liabilities

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

23. Reserve position and policy

The Home's reserve position as at 31 March 2025 is as follows:

	2025 \$	2024 \$	Increase/ (decrease) %
A			
<u>Unrestricted funds</u>			
General Fund	30,500,940	25,157,052	21.24
Unrestricted designated funds			
- Capacity Expansion Fund	7,000,000	7,000,000	—
- Capability Building Fund	1,860,000	1,860,000	—
Total unrestricted funds	39,360,940	34,017,052	15.71

23. Reserve position and policy (cont'd)

The Home's reserve position as at 31 March 2025 is as follows (cont'd):

	2025 \$	2024 \$	Increase/ (decrease) %
B <u>Restricted funds</u>			
- Community Silver Trust Fund	1,272,473	1,920,243	(33.73)
- Designated Donation Fund	160,930	160,930	—
	1,433,403	2,081,173	(31.13)
C Endowment funds	NA	N/A	N/A
D Total funds	40,794,343	36,098,225	13.01
E Total annual operating expenditure	18,763,416	16,765,259	11.92
F Ratio of funds to annual operating expenditure (A/E)	2.10	2.03	3.45

Reference:

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

The Home's reserve policy is as follows:

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

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

24. Authorisation of financial statements

The financial statements of the Home for the financial year ended 31 March 2025 were authorised for issue in accordance with a resolution of the Management Committee meeting dated 26 August 2025.

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