



新加坡佛教施诊所
Singapore Buddhist Free Clinic



2022

Annual General Meeting
ANNUAL REPORT
【常年会员大会年度报告】



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献词

主席广声法师

自2020年新冠肺炎爆发以来，全世界都受到空前严重的冲击，本所也不能幸免，求诊的人数明显下降。直至今年4月，政府宣布解除大部分防疫措施，才逐渐恢复。所幸的是公众对本所的支持仍然是令人鼓舞的，2020与2021连续两年的财政结算也略有盈余，这都是社会大众给予我们的肯定。

经过整整一年的筹划，我们在今年初已经落实扩建辅导中心的计划，随着大厦顶层天台施工已接近尾声，我们明年将可接收更多的辅导个案，希望大家继续发心鼎力支持这项计划，造福更多有需要的群众。

从1969年走到今天，在历届董事以及各所员工同心协力下，我们安然无恙地平稳度过了半个世纪，但是，时代的步伐是日新月异的，许多旧有的思想和传统的观念已经悄悄改变，我们必须赶上新的社会结构，了解新的社会需求，力求进步，才不会被时代所淘汰。因此，我们也许可以从两方面作出改进：

（一）在硬件方面，我们需要投入更多的科技资源，学习新时代所开发的知识技能，配合社会的需要，改进管理方式。

（二）在软件(心件)方面，我们希望有更多的年青一代，加入本所成为生力军，承先启后，在已经来临的21世纪写下新的一页。

新加坡佛教施诊所是集合全国佛教徒的力量而创立的，服务的对象却是不分种族、宗教，甚至没有疆界，每一位踏入本所的求诊者，都得到医护人员的平等照顾，这是本所永恒不变的理念。希望所有的会员、工作同仁，都能保持同样的精神，为本所的长远发展竭尽所能，作出贡献！



Message

Venerable Sik Kwang Sheng, President of the SBFC

The world has been affected by the outbreak of COVID-19 in 2020. The number of people seeking medical consultations at our clinic also dropped significantly because of this unprecedented event. It was not until April this year that the government lifted most COVID-19 prevention measures, and work at the clinic gradually resumed. Fortunately, public support for the clinic is still encouraging. We have slight surpluses in the financial reports for two consecutive years in 2020 and 2021. This is the public's affirmation of our clinic and what we do.

After a year of planning, we started the expansion of our counselling centre at the beginning of this year. Construction work for the centre's roof is almost complete, so we will be able to take on more counselling cases next year. I hope to count on everyone's dedicated support so we can benefit more people in need.

The clinic has operated more than half a century since 1969, thanks to the concerted efforts of directors and employees at the various branches. However, change is inevitable. Many old ideas and traditional concepts are quietly shifting or disappearing. We have to keep up with these changes, understand new societal trends, and strive for progress, in order to stay relevant. Specifically, we can consider improvement in these areas:

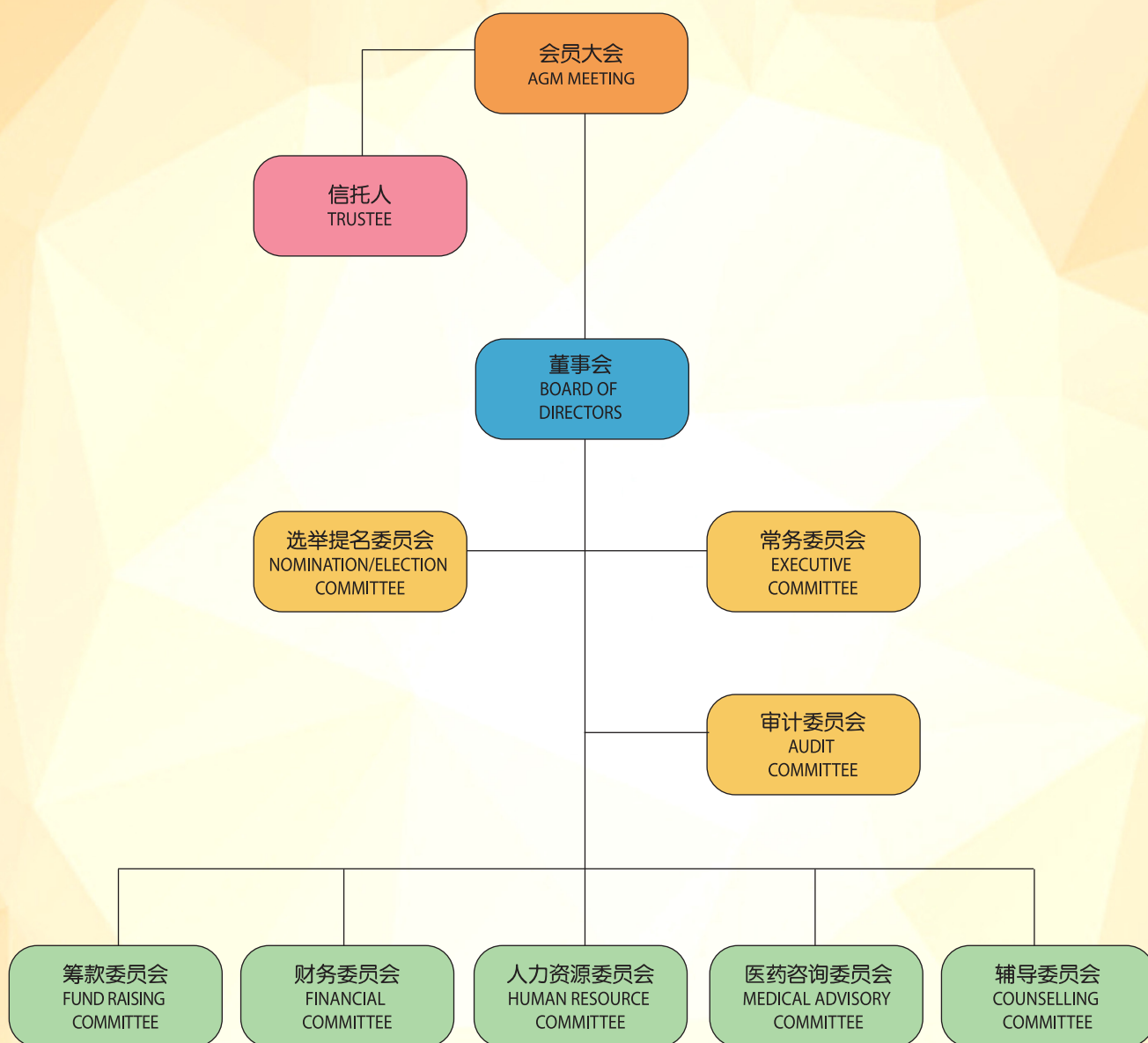
(1) In terms of hardware, we need to invest in more scientific and technological resources, acquire the latest knowledge and skills, and adapt our management methods to meet the needs of society.

(2) In terms of software (that is heartware), we hope more young adults or professionals can join our clinic and become part of a new force that will inherit our past legacy and usher in a bright future, writing a new chapter for the clinic in the 21st century.

The Singapore Buddhist Free Clinic was founded through the unity and support of Buddhists from all over the country, but we serve anyone in need of help regardless of race, religion or even nationality. Every patient who enters the clinic receives care without discrimination from our medical staff. This will always be our timeless mission.

I hope that all members and colleagues can embody this same aspiration to benefit all beings and do their best to contribute to the long-term development of the clinic!

新加坡佛教施诊所组织图表 SINGAPORE BUDDHIST FREE CLINIC ORGANISATION CHART



董事及委员名表 Board of Director and Committee Members

董事/委员 Director/ Committee Members	第30届 Term 30 th 委任日期 26-09-2020	第29届 Term 29 th 委任日期 15-09-2018	第28届 Term 28 th 委任日期 27-08-2016	服务本所起始日期 Starting Date of services SBFC
 <p>* 释广声法师 普觉禅寺代表</p> <p>Ven Sik Kwang Sheng KMSPKS Representative</p>	<ul style="list-style-type: none"> 主席 President 常务委员会主任 Chairman of Executive Committee 	<ul style="list-style-type: none"> 主席 President 常务委员会主任 Chairman of Executive Committee 	<ul style="list-style-type: none"> 主席 President 常务委员会主任 Chairman of Executive Committee 	<p>14/06/2008</p> <ul style="list-style-type: none"> 历任主席 President
 <p>* 释宝宁法师 妙音觉苑代表</p> <p>Ven Sek Bao Ning Meow Im Kok Yuen Representative</p>	<ul style="list-style-type: none"> 副主席 Vice President 常务委员 Member of Executive Committee 医药咨询委员 Member of Medical Advisory Committee 	<ul style="list-style-type: none"> 董事 Director 医药咨询委员 Member of Medical Advisory Committee 	<ul style="list-style-type: none"> 董事 Director 医药咨询委员 Member of Medical Advisory Committee 	<p>28/06/1992</p> <p>曾任</p> <ul style="list-style-type: none"> 分所财政 Branch Treasurer
 <p>* 陈荣銓居士</p> <p>Mr Chan Yong Luan</p>	<ul style="list-style-type: none"> 秘书 Secretary 常务委员 Member of Executive Committee 人力资源委员 Member of HR Committee 辅导委员会主任 Chairman of Counselling Committee 	<ul style="list-style-type: none"> 秘书 Secretary 常务委员 Member of Executive Committee 人力资源委员 Member of HR Committee 辅导委员会主任 Chairman of Counselling Committee 	<ul style="list-style-type: none"> 秘书 Secretary 常务委员 Member of Executive Committee 人力资源委员 Member of HR Committee 辅导委员会主任 Chairman of Counselling Committee 	<p>02/06/2002</p> <p>曾任</p> <ul style="list-style-type: none"> 分所秘书 Branch Secretary

* 连任十年以上

董事/委员 Director/ Committee Members	第30届 Term 30 th 委任日期 26-09-2020	第29届 Term 29 th 委任日期 15-09-2018	第28届 Term 28 th 委任日期 27-08-2016	服务本所起始日期 Starting Date of services SBFC
 <p>陈宝穗居士 Ms Chan Poh Swai</p>	<ul style="list-style-type: none"> • 副秘书长 Assistant Secretary • 常务委员 Member of Executive Committee • 人力资源委员会主任 Chairman of HR Committee • 财务委员 Member of Finance Committee • 审计委员 Member of Audit Committee 	<ul style="list-style-type: none"> • 财政 Treasurer • 常务委员 Member of Executive Committee • 财务委员会主任 Chairman of Finance Committee • 人力资源委员 Member of HR Committee • 筹款委员 Member of Fund Raising Committee 	<ul style="list-style-type: none"> • 财政 Treasurer • 常务委员 Member of Executive Committee • 人力资源委员 Member of HR Committee • 辅导委员 Member of Counselling Committee 	<p>12/08/2014</p> <p>曾任</p> <ul style="list-style-type: none"> • 董事 Director • 审计委员 Member of Audit Committee
 <p>林德欢居士 Mr Lim Teck Foon</p>	<ul style="list-style-type: none"> • 财政 Treasurer • 常务委员 Member of Executive Committee • 财务委员会主任 Chairman of Finance Committee • 人力资源委员 Member of HR Committee • 辅导委员 Member of Counselling Committee 	<ul style="list-style-type: none"> • 人力资源委员会主任 Chairman of HR Committee • 审计委员 Member of Audit Committee 	<ul style="list-style-type: none"> • 人力资源委员会主任 Chairman of HR Committee • 审计委员 Member of Audit Committee 	<p>27/08/2016</p>
 <p>吴纳声居士 Mr Goh Swee Sheng</p>	<ul style="list-style-type: none"> • 副财政 Assistang Treasurer • 常务委员 Member of Executive Committee • 财务委员 Member of Finance Committee • 筹款委员会主任 Chairman of Fund Raising Committee 	<ul style="list-style-type: none"> • 筹款委员会主任 Chairman of Fund Raising Committee 		<p>19/01/2019</p>




OVERVIEW OF CHARITY

董事/委员 Director/ Committee Members	第30届 Term 30 th 委任日期 26-09-2020	第29届 Term 29 th 委任日期 15-09-2018	第28届 Term 28 th 委任日期 27-08-2016	服务本所起始日期 Starting Date of services SBFC
 <p>* 施龙现博士 Dr See Long Hian</p>	<ul style="list-style-type: none"> 医药主任 Medical Director 医药咨询委员会 主席 Chairman of Medical Advisory Committee 	<ul style="list-style-type: none"> 医药主任 Medical Director 医药咨询委员会 主席 Chairman of Medical Advisory Committee 财务委员 Member of Finance Committee 	<ul style="list-style-type: none"> 医药主任 Medical Director 医药咨询委员会 主席 Chairman of Medical Advisory Committee 	<p>06/06/2004</p> <p>历任</p> <ul style="list-style-type: none"> 医药主任 Medical Director
 <p>* 严忠胜居士 Mr Yim Chong Seng</p>	<ul style="list-style-type: none"> 副医药主任 Deputy Medical Director 医药咨询委员 Member of Medical Advisory Committee 财务委员 Member of Finance Committee 	<ul style="list-style-type: none"> 副医药主任 Deputy Medical Director 医药咨询委员 Member of Medical Advisory Committee 辅导委员 Member of Counselling Committee 财务委员 Member of Finance Committee 	<ul style="list-style-type: none"> 副医药主任 Deputy Medical Director 医药咨询委员 Member of Medical Advisory Committee 辅导委员 Member of Counselling Committee 	<p>05/06/1994</p> <p>曾任</p> <ul style="list-style-type: none"> 分所秘书 Branch Secretary 秘书长 General Secretary 财务主任 Finance Director
 <p>* 释净聪法师 Ven Sik Ching Chung</p>	<ul style="list-style-type: none"> 董事 Director 财务委员 Member of Finance Committee 筹款委员 Member of Fund Raising Committee 	<ul style="list-style-type: none"> 副财政 Assistant Treasurer 常务委员 Member of Executive Committee 财务委员 Member of Finance Committee 	<ul style="list-style-type: none"> 副财政 Assistant Treasurer 常务委员 Member of Executive Committee 	<p>20/06/1982</p> <p>曾任</p> <ul style="list-style-type: none"> 分所财政 Branch Treasurer 财务主任 Finance Director
 <p>谢智友居士 Mr Chia Ti Yu</p>	<ul style="list-style-type: none"> 董事 Director 审计委员会主任 Chairman of Audit Committee 	<ul style="list-style-type: none"> 董事 Director 审计委员会主任 Chairman of Audit Committee 	<ul style="list-style-type: none"> 董事 Director 审计委员会主任 Chairman of Audit Committee 	<p>27/10/2012</p> <p>历任</p> <ul style="list-style-type: none"> 审计委员会 主任 Chairman of Audit Committee

* 连任十年以上

董事/委员 Director/ Committee Members	第30届 Term 30 th 委任日期 26-09-2020	第29届 Term 29 th 委任日期 15-09-2018	第28届 Term 28 th 委任日期 27-08-2016	服务本所起始日期 Starting Date of services SBFC
 谭文俊居士 Mr Tham Mun Chun	<ul style="list-style-type: none"> 董事 Director 审计委员 Member of Audit Committee 	<ul style="list-style-type: none"> 董事 Director 审计委员 Member of Audit Committee 	<ul style="list-style-type: none"> 董事 Director 审计委员 Member of Audit Committee 	27/08/2016
 林宝淳居士 Ms Seck Poh Soon	<ul style="list-style-type: none"> 董事 Director 	<ul style="list-style-type: none"> 董事 Director 		15/09/2018
 陈若莹居士 药师行总会代表 Ms Chan Ruo Ying BMWS Representative	<ul style="list-style-type: none"> 董事 Director 财务委员 Member of Finance Committee 			26/09/2020
 朱仲涵居士 Mr Choo Tiong Hum	<ul style="list-style-type: none"> 人力资源委员 Member of HR Committee 筹款委员 Member of Fund Raising Committee 	<ul style="list-style-type: none"> 人力资源委员 Member of HR Committee 	<ul style="list-style-type: none"> 人力资源委员 Member of HR Committee 	27/08/2016
 谢乘龄居士 Mr Chia Seng Leng	<ul style="list-style-type: none"> 财务委员 Member of Finance Committee 筹款委员 Member of Fund Raising Committee 	<ul style="list-style-type: none"> 财务委员 Member of Finance Committee 筹款委员 Member of Fund Raising Committee 		15/09/2018

OVERVIEW OF CHARITY

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 陈旷今居士 Mr Chan Man Tan	<ul style="list-style-type: none"> 财务委员 Member of Finance Committee 辅导委员 Member of Counselling Committee 	<ul style="list-style-type: none"> 辅导委员 Member of Counselling Committee 		15/09/2018
 梁雅沛居士 Mdm Liang Ah Pui	<ul style="list-style-type: none"> 财务委员 Member of Finance Committee 	<ul style="list-style-type: none"> 财务委员 Member of Finance Committee 		15/09/2018
 王玉兰居士 Mdm Ong Quee Lan	<ul style="list-style-type: none"> 医药咨询委员 Member of Medical Advisory Committee 			26/09/2020

* 六位连任十年以上的董事，理由是：

Six directors who serve the Clinic for more than 10 consecutive years, reasons being:

- 他们皆具有愿意为慈善事业献身的精神，受到会员推选而留任。
They have the enthusiasm in devoting themselves in charity works, therefore, chosen by the members to remain in the Board,
- 为保持业务持续发展宗旨不变，需要对本所运作有充分认识的人出任。
There is a need to have personnel with abundant knowledge of the operations of the Clinic, to ensure that the objectives of the Clinic remain unchanged and maintain business continuity,
- 本所会员不多，不容易找到适当人士接班。
Our membership is small in size, it is not easy to find suitable successors.

法定披露

作为我国注册的公益慈善团体，本所谨此根据【慈善（账目与常年报告）2011条例】，向本所会员及公众人士披露以下详情：

- | | |
|------|---|
| (1) | 管理文据
本所现行管理文据是经卫生部和社团注册官于2017年3月7日批准的《新加坡佛教施诊所章程》。 |
| (2) | 社团注册号码
1969年5月12日根据“社团注册法令”注册为社团，编号UEN S69SS0009J。 |
| (3) | 慈善团体注册号码
1984年10月24日根据“慈善法令1982”注册为慈善团体，编号0100。 |
| (4) | 公益机构准证
HEF NO: 0038/G隶属卫生部 |
| (5) | 注册地址
新加坡芽笼23巷48号，邮区388376 |
| (6) | 网址： www.sbfc.org.sg |
| (7) | 联络： 电话：67487292 传真：67487239 电邮：admin@sbfc.org.sg |
| (8) | 会员人数
截至2022年3月31日，会员共计115位，其中非个人会员（寺庙或团体）26；个人会员：89 |
| (9) | 不动产信托人
释达仁 释广声 释法辉 释净聪
不动产1： 48 Lorong 23 Geylang Singapore 388376
不动产2： 44 Craig Road Singapore 089682
不动产3： Blk 77 Indus Road Singapore 160077 |
| (10) | 专业咨询
法律顾问：朱时生律师JP PBM BBM
内部审计公司：Shared Services for Charities
外部审计公司：周怀礼特许会计师馆 |
| (11) | 金融服务 <ul style="list-style-type: none"> • 来往银行：华侨银行 大华银行 星展银行 渣打银行 • 定期存款户口：华侨银行 中国银行 兴业银行 渣打银行 马来亚银行 星金融 丰隆金融 |

<p>(12)</p>	<p>执行长 现任执行长释贤通于2012年8月就任，她之前于： 1975年8月至1979年11月任观音救苦会执行秘书 1979年12月至2011年3月任本所总所执行秘书 2011年4月至2012年4月任本所总执行秘书</p>
<p>(13)</p>	<p>利益冲突政策 本所要求所有董事与职员须遵照利益冲突政策，申明与本所有商业交易往来或涉及合约的关系；或与本所有来往的其他机构或组织有利益关系，或即将与这些机构组织建立合资关系。 相关董事不应就相关事项投票表决，作决定或参与讨论该事项。包括以下各项：</p> <ul style="list-style-type: none"> • 申明跟即将受聘于诊所的亲友关系，在招聘过程避免作有影响的决定。 • 义务为公众服务以维持公众的信任而不是为了个人利益。 • 执行职务时不得接受来自（或提供予）任何有利益关系的组织或选区或诊所职员的个人优惠或礼物。 • 在执行董事会成员公职时避免与第三方分享任何优待或秘密资料。
<p>(14)</p>	<p>吹哨政策 为加强新加坡佛教施诊所的监管治理，杜绝任何如：欺诈、舞弊、吸毒等违法罪行，本所已设立吹哨政策，若发现任何员工、供应商或其他相关人士涉及不法事件，请立即举报。</p> <p>吹哨者应使用真实姓名（或至少有电邮地址）以便进一步联系取得相关资料查明真相。在可行或法律允许的情况下，本所将不会公开吹哨者身份。</p> <p>如何告发和告发什么？ 吹哨者应据实提供所知信息以示真诚，例如：</p> <ul style="list-style-type: none"> • 相关人士姓名或公司名称 • 事件发生的时间和地点 • 事件发生的频率 • 所涉及的金钱或资产数额 • 实物证据（如有） • 其他可关注的信息 <p>告发频道 电邮: whistleblowing@sbfc.org.sg 邮寄: Whistle blowing Investigation Officer Singapore Buddhist Free Clinic Level 4, 48 Lorong 23 Geylang Singapore 388376</p>
<p>(15)</p>	<p>个人资料保护查询 https://www.sbfc.org.sg/protection-notice</p>

Statutory Disclosure

As a registered charitable organization in Singapore, Singapore Buddhist Free Clinic (SBFC) make disclosure in accordance to Charities (Accounts and Annual Report) Regulations 2011] to our members and general public.

(1)	<p>Constitution The current constitution of SBFC had been approved by the Ministry of Health and the Registrar of Societies on 7 March 2017, as published by the relevant authorities as “Singapore Buddhist Free Clinic Constitution”.</p>
(2)	<p>Unique Entity Number SBFC was registered on 12 May 1969 with the Registrar of Societies and the UEN assigned is S69SS0009J.</p>
(3)	<p>Charity Registration Number SBFC was registered as a Charity on 24 October 1984 in accordance to the Charity Act 1982. Charity Registration Number: 0100.</p>
(4)	<p>Institute of Public Character SBFC is an approved IPC regulated by Ministry of Health. IPC Status No: HEF 0038/G.</p>
(5)	<p>Registered Address 48, Lorong 23 Geylang, Singapore 388376.</p>
(6)	<p>Website: www.sbfc.org.sg</p>
(7)	<p>Contact Tel: 67487292 Fax: 67487239 Email: admin@sbfc.org.sg</p>
(8)	<p>Number of Members As at 31 March 2021, SBFC had 115 members consist of 26 non-individuals (Temples or Organizations) and 89 individuals.</p>
(9)	<p>Trustees of Immovable Properties Sek Tat Jin, Sik Kwang Sheng, Shi Fa Hui, Sik Ching Chung Property 1: 48 Lorong 23 Geylang Singapore 388376 Property 2: 44 Craig Road Singapore 089682 Property 3: Blk 77 Indus Road Singapore 160077</p>
(10)	<p>Professional Consultation Legal Advisor: Mr Choo Si Sen,JP PBM BBM Internal Auditors: Shared Services for Charities External Auditors: Chew Whye Lee PAC</p>
(11)	<p>Finance Service Current Account: OCBC/UOB/DBS/SCB Fixed Deposit Account: OCBC/BOC/RHB/SCB/MB/SIF/HLF</p>

<p>(12)</p>	<p>Chief Executive Officer Seck Sian Tiong assumed duties on August 2012. Prior to this appointment she was: Admin Secretary of Kwan-In Welfare Society from Aug 1975 to Nov 1979, Admin Secretary of SBFC Main Clinic from Dec 1979 to March 2011, and Chief Admin Secretary of SBFC from April 2011 to July 2012.</p>
<p>(13)</p>	<p>Conflict of Interest Policy The Clinic’s policy on conflict of interest is that Board of Directors and staff are required to declare any personal or vested interest in business transactions, contracts and/or joint ventures that the Clinic may enter into, as soon as such conflict or the possibility of such conflict arises, and abstain from discussion, decision-making and/or voting on the transaction or contract.</p> <ul style="list-style-type: none"> • Declare any close relationships (i.e. more than acquaintances) with potential staff recruits, and refrain from influencing decisions on the recruitment process. • Serve without remuneration so as to maintain the integrity of serving for public trust and community good instead of personal gain. • In performing Board member duties, not to accept (or offer) personal favours or gifts from (or to) any interest group or constituency, or staff of the Clinic. • Refrain from sharing with third parties any privileged/confidential information obtained in the course of their work as the Clinic Board members.
<p>(14)</p>	<p>Whistleblowing Policy Statement In an effort which may be to strengthen corporate governance practices, SBFC has adopted a Whistle-Blowing Policy to provide the staff a platform to raise any concerns related to fraud, corruption, misconduct, and drug abuse, criminal acts that involve SBFC staff, vendors or any other related parties.</p> <p>We encourage whistle-blowers to put their names (or at least an email address) to the allegations in case further information or clarification is required. To the extent feasible and permissible, SBFC will not reveal the identity of the whistle-blower.</p> <p>How and what to report? Whistle-blowers may report in good faith their concerns by providing the following information: Name(s) of person(s)/Company(ies) involved Date, time and location of incident Frequency of occurrence Value of any money or assets involved Physical evidence (if any) Any other information that may substantiates their concern</p> <p>Reporting Channels Email: whistleblowing@sbfc.org.sg Mail: Whistle blowing Investigation Officer Singapore Buddhist Free Clinic Level 4, 48 Lorong 23 Geylang Singapore 388376</p>
<p>(15)</p>	<p>Personal Data Protection enquiry https://www.sbfc.org.sg/protection-notice</p>

会员名表

(至2022年3月)

团体会员

光明山普觉禅寺	ML001	净名佛教中心	MA018
同善堂	ML002	善缘堂	MA019
妙音觉苑	ML003	菩提佛院	MA022
大悲院	ML009	观音寺	MA023
新加坡佛教总会	MA001	福寿堂	MA025
毗卢寺	MA004	佛缘林	MA026
灵峰般若讲堂	MA005	南海飞来	MA027
福海禅寺	MA006	如切观音堂	MA028
圆明寺	MA007	飞霞精舍	MA029
菩提兰若	MA008	普济寺佛学研究会	MA031
自度庵	MA009	佛教会	MA041
万佛林	MA014	药师行愿会	MA047
新加坡佛教青年弘法团	MA016	善福堂	MA048

僧伽会员

释能度	MB004	释严明	MB025
释净聪	MB005	释少华	MB028
释法辉	MB007	释自振	MB029
释法达	MB008	释法吉	MB035
释贤祥	MB010	释慧光	MB037
释慧雄	MB016	释达仁	MB038
释广助	MB020	释贤参	MB039
释贤通	MB022	释定融	MB041
释传根	MB023		

个人会员

白丽英	MC082	梁淼芳	MC219	廖顺建	MC235
陈宝穗	MC063	梁康添	MC213	孙广益	ML007
陈春金	MC093	梁雅沛	MC226	孙广安	MC101
陈嘉祺	MC076	林淑好	MC005	孙慧贞	MC106
陈界诚	MC047	林植宗	MC013	谭文俊	MC231
陈木福	MC139	林洪源	MC014	汪家裕	MC190
陈荣銮	MC134	林洪智	MC015	王荣耀	MC066
陈玩卿	MC156	林金枝	MC053	王秀莲	MC062
陈维源	MC128	林镇南	MC057	王玉兰	MC069
陈照秋	MC021	林晋材	MC074	王元侯	MC230
陈芝兰	MC001	林细娜	MC094	谢智友	MC214
陈燕娜	MC227	林秀凤	MC112	谢乘龄	MC233
陈旷今	MC232	林乌吉	MC126	严忠胜	MC018
傅栋晟	MC228	林梅	MC118	叶静慧	MC196
郭添锦	MC217	林宝淳	MC149	曾金婵	MC144
韩燕书	MC095	林德欢	MC229	张雪莲	MC167
洪金山	MC162	潘锦华	MC216	张子明	MC100
洪孟珠	MC011	邱亚兰	MC218	张子英	MC103
黄德泰	MC007	阮桂萍	MC151	鍾瑜卿	MC102
黄金珠	MC140	余晶晶	MC032	朱国楨	MC006
赖小华	MC201	沈学斌	MC038	朱云萍	MC138
赖玉珠	MC205	沈清秀	MC041	朱仲涵	MC223
李丁才	MC049	沈坤丰	MC055	左莺莺	MC202
梁南仲	MC044	施龙现	MC137	吴纳声	MC234

监管评估清单

(2021年4月至2022年3月)

编号	指导原则说明	指导原则	遵循选项
	董事部监管		
1	为加入董事部的新成员提供入门计划和熟悉会务的说明会	1.1.2	已遵循
2	董事部成员有没有兼任职员？ (若答案是“没有”，请跳过项目3和4)		没有
3	董事部主席并非职员担任，且其人数不得超过董事部人数的三分之一。	1.1.3	
4	应该明确划分董事部成员在董事部的角色和他们所参与的执行和运作职务。他们所参与的职务应有书面职责描述。	1.1.5	
5	慈善机构的财政(或在慈善机构担任同等职位，如财务委员会主席，或负责监督慈善机构财务的董事部成员)最多只可连任四年。如果慈善机构没有任命董事部成员监督财务，则假定主席负责监督慈善机构的财务。	1.1.7	已遵循
6	所有董事部成员应至少每隔三年重新被提名或被重新受委。	1.1.8	已遵循
7	董事部每隔一段时间或每三年一次，视何者较短，定期进行自我评估，以评定其表现和有效性。	1.1.12	已遵循
8	董事部是否有一名或多名成员连任超过10年以上？ (若答案是“没有”，请跳过项目9)		有
9	慈善团体在常年报告中公布董事部成员超过10年以上的理由。	1.1.13	已遵循
10	董事部及旗下每个董事委员会成员都有按书面职责范围执行任务。	1.2.1	已遵循
	利益冲突		
11	慈善团体明文规定程序，让董事部成员或职员及早向董事部申明利益冲突。	2.1	已遵循
12	有利益冲突的董事部成员在相关事项的决策中并没有投票表决或参与讨论该事项。	2.4	已遵循
	策略性规划		
13	董事部定期检讨和批准慈善团体的策略性计划，以确保活动符合其宗旨。	3.2.2	已遵循
	人力资源管理及义工管理		
14	董事部批准职员书面人力资源政策。	5.1	已遵循
15	慈善团体有经董事部批准的书面行为守则，供董事部成员、职员和义工(如适用)参阅。	5.3	已遵循
16	已具有例常监督和评估职员，并为他们提供专业发展的程序。	5.5	已遵循
17	是否有义工服务于慈善团体？ (若答案是“没有”，请跳过项目18)		有
18	慈善团体拥有完善的义工管理政策。	5.7	已遵循

财务管理和内部监控			
19	在提供非慈善团体主要公益项目时，慈善团体应有书面文件征求董事会批准，才能外贷任何款项、给予捐款、补助金或经济援助。	6.1.1	已遵循
20	董事部确保在财务方面的主要领域有建立一套内部监控书面程序的系统。	6.1.2	已遵循
21	董事部确保慈善团体的监控、内部程序、主要计划和项目定期获得检讨。	6.1.3	已遵循
22	董事部确保慈善团体有完善的监控程序，可定期监控和检讨其主要风险。	6.1.4	已遵循
23	董事部批准慈善团体的常年预算并定期监控开支。	6.2.1	已遵循
24	慈善团体是否将其储备金用于包括定期存款在内的投资项目？ (若答案是“没有”，请跳过项目 25)		有
25	慈善团体有一份经董事会批准的投资政策。	6.4.3	已遵循
筹款惯例			
26	慈善团体今年是否收到现金筹款（无论是主动筹集或他人捐赠）？ (若答案是“没有”，请跳过项目 27)		有
27	慈善团体所收集到的筹款（无论是主动筹集或他人捐赠）都经过正确记录并尽速存入银行。	7.2.2	已遵循
28	慈善团体今年是否收到实物捐赠？ (若答案是“没有”，请跳过项目 29)		没有
29	慈善团体所收集到的实物捐赠都经过正确记录并列入其名下。	7.2.3	
披露和透明度			
30	慈善团体公开其常年报告。 a) 一年举办董事会的次数；以及 b) 个别董事部成员的会议出席率。	8.2	已遵循
31	董事部成员为董事部服务是否获得酬劳？ (若答案是“没有”，请跳过项目 32 和 33)		没有
32	无董事部成员参与决定自己的薪酬。	2.2	
33	慈善团体在常年报告中公开每名董事部成员所获得的确切酬劳和利益。或者 慈善团体公开所有董事部成员都没有获得酬劳。	8.3	
34	慈善团体是否聘请受薪职员？ (若答案是“没有”，请跳过项目 35、36 和 37)		有
35	无职员参与决定自己的薪酬。	2.2	已遵循
36	慈善团体公开其常年报告。 1) 慈善团体在常年报告中公开首三名年薪超过 10 万元最高薪职员的（包括来自慈善机构子公司）的薪酬；以及 2) 首三名最高年薪的职员是否也同时也任职于慈善团体董事部，有关员工的年薪必须以 10 万元为单位。 或者 慈善团体披露其机构的受薪员工没有人领取超过 10 万元的年薪。	8.4	已遵循
37	慈善团体在常年报告中披露符合以下情况的员工：	8.5	已遵循

	<p>a) 员工与执行主任或董事部成员有直属家庭成员关系</p> <p>b) 员工的年薪超过 5 万元（以每 10 万元为一范畴）。</p> <p>或者</p> <p>慈善机构披露没有年薪超过 5 万元的员工与执行主任或董事部成员有直属家庭成员关系。</p>		
	公众形象		
38	慈善团体应对关于本身和其在所有媒体平台所发布的活动信息拟定书面的沟通政策。	9.2	已遵循

申明人资料

姓名	释贤通
电邮	sstong@sbfc.org.sg
联系号码	63090590
职位	执行长
<input checked="" type="checkbox"/>	我谨此声明，我的慈善团体/公益机构监管董事部已批准这份监管评估清单并授权于本人代为提呈。我在这份清单中所提供的资料，据我所知都是正确的，而我并没有故意隐瞒任何事实。提供准确及最新清单资料的全部责任落在我的慈善团体/公益机构监管董事部身上。

Governance Evaluation Checklists

(for the financial year April 2021 to March 2022)

S/N	Description	Code ID	Response
Board Governance			
1	Induction and orientation are provided to incoming Board members on joining the Board.	1.1.2	Complied
2	Are there Board members holding staff appointments? (Skip items 3 and 4 if “No”)		No
3	Staff does not chair the Board and does not comprise more than one-third of the Board.	1.1.3	
4	There are written job descriptions for their executive functions and operational duties which are distinct from their Board roles.	1.1.5	
5	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing Board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years. If the charity has not appointed any governing board member to oversee the finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	Complied
6	All governing board members must submit themselves for re-nomination and re-appointment, at least once every three years.	1.1.8	Complied
7	The Board conducts self-evaluation to assess its performance and effectiveness once during its term or every three years, whichever is shorter.	1.1.12	Complied
8	Is there any governing board member who has served for more than 10 consecutive years? (Skip item 9 if “no”)		Yes
9	The charity discloses in its annual report the reasons for retaining governing board member who has served for more than 10 consecutive years.	1.1.13	Complied
10	There are documented terms of reference for the Board and each of its Board Committees.	1.2.1	Complied
Conflict of Interest			
11	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied
12	Governing board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied
Strategic Planning			
13	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity activities are in line with the charity’s objectives.	3.2.2.	Complied
Human Resource Management and Volunteer Management			
14	The Board approves documented human resource policies for staff.	5.1	Complied
15	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied
16	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied

17	Are there volunteers serving in the charity? (Skip item 18 if “no”)		Yes
18	There are volunteer management policies in place for volunteers.	5.7	Complied
Financial Management and Internal Controls			
19	There is a documented policy to seek Board’s approval for any loans, donations, grants or financial assistance provided by the charity which are not part of its core charitable programmes.	6.1.1	Complied
20	The Board ensures internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	Complied
21	The Board ensures reviews on the charity’s internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied
22	The board ensures that there is a process to identify, regularly monitor and review the charity’s key risks.	6.1.4	Complied
23	The Board approves an annual budget for the charity’s plans and regularly monitors its expenditure	6.2.1	Complied
24	Does the charity invest its reserves, including fixed deposits? (Skip item 25 if “no”)		Yes
25	The charity has a documented investment policy approved by the Board.	6.4.3	Complied
Fundraising Practices			
26	Did the charity receive cash donations (solicited or unsolicited) during the year? (Skip item 27 if “no”)		Yes
27	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied
28	Did the charity receive donations-in-kind during the year? (Skip item 29 if “no”)		No
29	All donations-in-kind received are properly recorded and accounted for by the charity	7.2.3	
Disclosure and Transparency			
30	The charity discloses in its annual report:- a) Number of Board meetings in the year; and b) The attendance of every governing board member at those meetings.	8.2	Complied
31	Are governing board members remunerated for their services to the Board? (Skip items 32 and 33 if “no”)		No
32	No Board member is involved in setting his or her own remuneration.	2.2	
33	The charity discloses the exact remuneration and benefits received by each Board member in the annual report. OR The charity discloses that no Board members are remunerated.	8.3	
34	Does the charity employ paid staff? (Skip items 35, 36 and 37 if “no”)		Yes
35	No staff is involved in setting his or her own remuneration.	2.2	Complied

36	The charity discloses in its annual report- a) the total annual remuneration for each of its 3 highest paid staff who each has receives remuneration (including remuneration received from the charity subsidiaries) exceeding \$100,000 during the financial year; and b) whether any of the 3 highest paid staff also serves as a governing board member of the charity. The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.	8.4	Complied
37	The charity discloses the number of paid staff who satisfies all of the following criteria: a) the staff is a close member of the family belonging to the Executive Head or a governing board member of the charity; b) the staff has receives remuneration exceeding \$50,000 during the financial year. The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that there is no paid staff belonging to the Executive Head or a governing board member of the charity, who has receives remuneration exceeding \$50,000 during the financial year.	8.5	Complied
Public Image			
38	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	Complied

Declaration

Name	Seck Sian Tiong
Email	sstong@sbfc.org.sg
Contact	63090590
Designation	Chief Executive Officer
<input checked="" type="checkbox"/>	I declare that my charity's / IPC's governing Board has approved this Governance Evaluation Checklist and authorised me to submit on its behalf. All information given by me in this submission is true to the best of my knowledge and I have not wilfully suppressed any material fact. The full responsibility for providing accurate and updated checklist information will rest with my charity's/IPC's governing board.

新加坡佛教施诊所 2022年度常年会员大会会务概况报告

(2021年4月至2022年3月)

秘书：陈荣銮居士

行政概况

(1) 2021年度常年会员大会

1.1 2021年度常年会员大会原定于9月18日（星期六）下午1时30分在本所大厦七楼举行，由于未达法定人数，依照章程延后半小时后于下午2时召开，出席会员共18位被视为法定人数，由广声法师主持会议。

非个人会员3位
光明山普觉禅寺（释广声） 妙音觉苑（释宝宁） 药师行愿会（陈若莹）

个人会员15位
释净聪 释贤通 陈宝穗 陈嘉祺 陈荣銮 陈玩卿 陈旷今 林宝淳
林德欢 梁雅沛 严忠胜 吴沛声 谢智友 谭文俊 王玉兰

1.2 会议议程：

主席广声法师于下午2时宣布大会开始。法师感谢各位会员长期以来对本所的支持，他吁请大家继续发心，以慈悲喜舍的崇高理念，发扬大乘佛教的菩萨精神，并希望在疫情笼罩的阴影下，本所同仁能够坚毅不拔，越战越勇，积极提升服务品质，为社会大众作出贡献。

执行长宣读前期会议记录，众认无讹通过。

大会接受秘书陈荣銮居士报告2020年4月至2021年3月会务概况书面报告；

财政林德欢居士根据周怀礼特许会计师馆的审计报告作全年收支账目汇报。

在讨论事项中，大会接受董事会建议委任周怀礼特许会计师馆（Chew Whye Lee PAC）为2021-2022年度外部审计师。

(2) 董事会

- 本所董事会两年一届，由11至13人组成。所有董事皆为义务性质，不享有董事酬劳。
- 董事选举程序为：
 - 成立选举提名委员会，拟定选举规则。
 - 所有会员皆有提名与被提名权利。
 - 选举提名委员会发函通知全体会员邀请提名候选人，在提名截止日核查被提名者资格。
 - 被提名者如果同意参选，须提供个人简历，声明没有抵触社团及慈善法令，签署同意书，方被列入候选名单。
 - 提名委员会提呈候选名单给会员大会，由出席会员大会的会员从候选名单中选举新一届董事。
- 在每一届董事的第一次会议中，秘书有义务向新任董事讲解本所宗旨及概况，讲解“董事会治理角色及责任”并分发书面说明。
- 当现届董事于任内辞职或其他原因不能继续担任董事时，应从得票最多的候补董事中顺序邀请递补空缺。

- 董事会成员每年须签署《董事利益冲突披露声明》，不参与涉及与本身利益冲突的项目讨论及决策过程。
- 董事会每年至少召开3次会议，在不违反章程的原则下监管与修订营运规则。
- 董事会可以委任多个小组委员会负责指导各部门事务。
- 本所施政方针基本先由各委员会与执行长协商制定，提交董事会批准后由执行长监督各诊所经理执行管理责任。
- 所有董事于任满前须提交对董事会的绩效评估。

2.1 董事会议日期

2021年4月至2022年3月共召开董事会议4次，分别为：

第30届第3次会议于2021年4月24日（星期六）下午2时在本所大厦召开。

第30届第4次会议于2021年7月24日（星期六）下午2时通过视讯召开。

第30届第5次会议于2021年10月23日（星期六）下午2时通过视讯召开。

第30届第6次会议于2022年1月15日（星期六）下午2时在本所大厦召开。

2.2 现任董事出席会议次数统计

职衔	姓名	第30届 第3次会议	第30届 第4次会议	第30届 第5次会议	第30届 第6次会议	出席次数统计
主席	释广声	✓	✓	✓	✓	4/4
副主席	释宝宁	✓	✓	✓	✓	4/4
秘书	陈荣銮	✓	✓	✓	✓	4/4
副秘书长	陈宝穗	✓	✓	✓	✓	4/4
财政	林德欢	✓	✓	✓	✓	4/4
副财政	吴纳声	✓	✓	✓	✓	4/4
医药	施龙现		✓		✓	2/4
副医药	严忠胜	✓	✓	✓	✓	4/4
董事	释净聪	✓	✓	✓		3/4
董事	谢智友	✓	✓	✓	✓	4/4
董事	谭文俊	✓	✓	✓		3/4
董事	林宝淳	✓	✓	✓		3/4
董事	陈若莹	✓	✓	✓		3/4

2.3 主要议决案（根据通过日期先后排序）

2.3.1 通过2021年9月18日（星期六）下午2时在本所大厦七楼实地召开常年会员大会，会议需遵照COVID-19防疫安全措施。

2.3.2 通过接受财政提呈的截至2021年3月31日的年度财政审计报告。

2.3.3 通过接受2020-2021年度财政预算与实际收支比较如下：

本年度预算	实际收支	比较预算
收入 \$4,418,150	\$8,481,006	191.96%
支出 \$7,098,882 (\$2,680,732)	\$5,990,264 \$2,490,742	84.38%

- 2.3.4 通过追认于2021年3月从累积基金拨款600万元转账到保健捐赠基金。
- 2.3.5 通过由常务委员会召开会议筹划扩建天台招标及筹款事宜。
- 2.3.6 通过筹款委员会第30届第2次会议各项议决案。
- 2.3.7 通过康乐行义走交由筹款委员会商议，并再度搁置52周年纪念大会。
- 2.3.8 通过授权执行长呈报2021年度监管评估清单。
- 2.3.9 通过委任白南泉律师为本所的“个人资料保护政策”提供专业咨询服务。
- 2.3.10 通过常务委员会第30届第1次会议议决案。
- 2.3.11 通过接受周怀礼特许会计师馆提交的2020-2021年度审计报告
- 2.3.12 通过继续委任周怀礼特许会计师馆为2021-2022年度外部审计师。
- 2.3.13 通过更新本所公益机构准证。
- 2.3.14 通过筹款委员会第30届第3次会议各项议案。
- 2.3.15 通过修订《个人资料保护政策》，人力资源经理邓淑芳领导行政执行员草拟相关应用文件，指定各部门相关执行员严格遵守所订规则，董事会秘书陈荣銓居士为监督人。
- 2.3.16 通过审计委员会第30届第2次会议各项议决案。
- 2.3.17 通过辅导委员会第30届第2次会议各项议决案。
- 2.3.18 通过人力资源委员会第30届第2次会议各项议决案。
- 2.3.19 通过财务委员会第30届第2次会议各项议决案。
- 2.3.20 通过于2021年11月份颁发职员长期服务奖，得奖者20人。
- 2.3.21 通过于大华银行增设第二户口作为网上活动筹款用途。
- 2.3.22 通过财务委员会第30届第3次会议各项议决案。
- 2.3.23 通过筹款委员会第30届第4次会议各项议案。
- 2.3.24 通过委任Shared Services for Charities为2022-2024年度内部审计公司。

2.4 新冠病毒防疫概况：

- 2021年4月至5月间，陈笃生医院与樟宜机场连续爆发多起确诊病例，本所配合当局收紧防疫措施，自5月6日起禁止曾在4月18日之后到过陈笃生医院的公众以及曾在印度境内逗留的入境者进入诊所。
- 2021年5月18日至6月17日各所暂停针灸服务。
- 由于红山景感染群病例在6月10日开始激增，为减少病人在诊所长时间逗留的风险，位于西线的四间分所：丹戎巴葛、杜弗以及裕廊分所的针灸服务延至7月1日恢复；红山分所则于7月5日恢复。
- 根据卫生部指示，所有非必要在工作场所值班的员工都应在家办公，各诊所的营运职员可列入必须在工作场所工作的员工，总部的行政职员各有职责，不可能完全在家办公，从5月27日至6月30日分上下午两段时间错开值班时间。
- 6月19日接到卫生部通知，鼓励员工定期自行作抗原快速检测，卫生部分发首个月的检测仪每人两个。接下来则由本所购买提供给全体职员每两周检测一次。
- 7月中因为KTV感染群及裕廊鱼港感染群疫情严重，从7月22日起政府收紧防疫措施，重回高警戒解封第二阶段，本所将持续关注疫情发展状况采取因应措施。鼓励所有员工接种疫苗，并要求员工每周定期自我检测，只有检测结果为阴性者才准予上班。
- 2021年10月第二次获卫生部发送抗原快速检测仪（ART）1500个，可供全体员工为期两个月的每周一次检测。

- 红山分所因有助理员确诊，影响所有的助理员都要在家隔离7天，自10月21日至27日暂停服务。

(3) 各委员会

3.1 常务委员会

委员会的成立目的是协助董事会为紧急与重要事项在下一董事会会议前作决定。

会议日期：

第30届第1次会议：2021年5月4日中午12时30分于光明山普觉禅寺召开，会议由主席广声法师主持。会议摘要如下：

- 由执行长贤通法师说明扩建大厦8楼天台的缘起及筹建计划。
- 委任大厦原建筑师陈智成先生为工程顾问，负责策划整体修建工程。
- 讨论建筑施工招标方式。
- 成立招标委员会，由常务委员兼任。
- 预算扩建工程费用，包括其他楼层的维修估计约为100万元。

3.2 审计委员会

委员会的职责是确保有效监控管理层的运作，有核查内部与外部审计报告的权限，以及进行风险管理评估或处理其他特设的调查工作等。

会议日期：

第30届第2次会议：2021年10月8日下午5时通过视频召开，会议由主任委员谢智友居士主持。会议摘要如下：

- 讨论Shared Services for Charities 提呈的2021年度内部审计报告。
- 接受审计师之建议改进管理方式。
- 继续委任 Shared Services for Charities 为下一年度内部审计师。

3.3 财务委员会

委员会须确保公众捐献的医药基金皆作为照顾病患的慈善用途。

委员会的职责是有效规划与监督财务收支，包括审阅年度预算、投资活动、每月到各所开启慈善箱，监督点算善款等。

会议日期：

第30届第2次会议：2021年10月15日下午6时以视频召开，会议由主任委员林德欢居士主持。

第30届第3次会议：2021年12月22日下午6时30分以视频召开，会议由主任委员林德欢居士主持。会议摘要如下：

- 根据内部审计师的建议检讨及更新财务政策与程序操作手册。
- 审查2022/2023预算，提交供董事会批准。
- 接受梁南仲居士辞呈，并对梁居士为委员会作出的努力和奉献表达感激。
- 建议由药师行愿会代表陈若莹居士递补梁南仲居士的空缺，出任财务委员，并负责每月到裕廊分所开启慈善箱。

3.4 筹款委员会议

委员会须为本所营运经费作策略性计划，统筹各项筹款活动，检讨筹款预算和实际成果等。

会议日期：

第30届第3次会议：2021年7月13日下午6时30分在大厦五楼会议厅召开，会议由主任委员吴沛声居士主持。

第30届第4次会议：2022年1月13日下午7时通过视频召开，会议由主任委员吴泐声居士主持。会议摘要如下：

- 检讨2021年上半年捐款概况。
- 讨论2021年下半年的筹款计划。
- 评估2021年度线上售旗日成绩。
- 讨论在新常态下的筹款模式。
- 探讨新的筹款渠道。
- 总结2021年度下半年的筹款收入。
- 康乐行活动后的检讨，提出可优化之处。
- 推广辅导中心筹款活动，捐献\$1,000以上者将刻碑纪念。

3.5 人力资源委员会

委员会协助本所在人力资源管理方面能够有效履行服务宗旨，开发和提出相关政策及建议，如修订职员手册、薪金制等。

会议日期：

第30届第2次会议：2021年10月13日下午5时30分通过视频召开，会议由主任委员陈宝穗居士主持。会议摘要如下：

- 建议2021年度可变动花红依据评估表现最高为1.4个月，最低为0.6个月。
- 于2022年2月发放特别奖励金予全体员工，藉此表彰职员在防疫期间的辛劳付出。
- 建议2022年度常年加薪幅度介于1.5%至3%，依2021年度表现为准。
- 根据内部审计师的独立调查报告修订人力资源政策及员工手册。

3.6 医药咨询委员会

委员会协助推动与发展本所的医疗服务，包括对药物成效与医疗设备的安全使用，以及为面对疑难的医务问题寻求解决方案等。

会议日期：

第30届第2次会议：2021年11月24日下午2时分通过视频召开，会议由主任委员施龙现居士主持。会议摘要如下：

- 讨论2022年度中医师继续教育培训课程，同意在现阶段推出的课程暂不收费，但讲师课酬照发。
- 批准各所药物供应商名单。

3.7 辅导委员会

委员会为本所辅导服务而设，负责向董事会提呈与辅导个案相关的建议，邀请具备辅导专业资格的会员出任辅导顾问。

会议日期：

第30届第2次会议：2021年10月13日通过电邮召开，由主任委员陈荣銮居士主持。会议摘要：

- 执行长报告辅导服务扩展项目的进展情况：
 - I. 辅导服务扩展项目的提案于2021年1月获董事会批准。
 - II. 已经委任建筑师陈智成先生进行扩建项目相关事项。
- 因新冠疫情的影响，通过在线上进行个案辅导。

(4) 常年医药务报告

4.1 内科与针灸科义诊统计（2021年4月--2022年3月）

4.1.1 义诊统计及发药量

所别	看诊人数	药量天数
总所	32,524	132,147
丹戎巴葛分所	7,413	31,064
红山分所	25,688	116,693
宏茂桥分所	24,617	86,898
裕廊分所	22,035	97,075
三巴旺分所	18,647	59,883
杜弗分所	27,869	90,265
淡滨尼分所	29,228	92,505
共计	188,021	706,530

4.1.2 性别分布

性别	看诊人数	药量天数
男	69,142	258,622
女	118,879	447,908
共计	188,021	706,530

4.1.3 内科与针灸

类别	内科	针灸
人数	105,634	82,387
百分比	56.18	43.82

4.1.4 收费与免费

类别	收费	免费
人数	65,380	122,641
百分比	34.77	65.23

4.1.5 国籍分类

类别	看诊人数	百分比 %
新加坡公民	168,880	89.82
永久居民	9,273	4.93
持工作准证	6,234	3.32
持旅游证件	3,634	1.93
共计	188,021	100

4.1.6 性别与年龄

年龄	男	百分比 %	女	百分比 %
15岁以下	491	0.71	491	0.41
15-64岁	26,426	38.22	48,183	40.53
65岁以上	42,225	61.07	70,205	59.06
共计	69,142	100	118,879	100

4.1.7 内科药物采购总值

所别	购药与针具费用	百分比 %
总所	195,673元	19.95
丹戎巴葛分所	48,718元	4.97
红山分所	140,785元	14.35
宏茂桥分所	126,438元	12.89
裕廊分所	128,594元	13.11
三巴旺分所	85,402元	8.71
杜弗分所	114,228元	11.65
淡滨尼分所	140,987元	14.37
共计	980,825元	100

4.2 肿瘤治疗中心

4.2.1 义诊统计及发药量

性别	看诊人数	药量天数
男	2,160	31,045
女	4,858	63,107
共计	7,018	94,152

4.2.2 国籍分类

类别	看诊人数	百分比 %
新加坡公民	6,624	94.39
永久居民	222	3.16
工作准证	98	1.40
持旅游证件	74	1.05
共计	7,018	100

4.2.3 性别与年龄

年龄	男	百分比 %	女	百分比 %
15岁以下	0	0	1	0.02
15-64岁	753	34.86	2,506	51.59
65岁以上	1,407	65.14	2,351	48.39
共计	2,160	100	4,858	100

4.2.4 收费与免费

类别	收费	免费
人数	2,391	4,627
百分比	34.07	65.93

4.2.5 全年（2021年4月至2022年3月）药物采购总值\$232,160

(5) 辅导服务

5.1 个案辅导次数

2021年4月至2022年3月共计542次，其中总所527次，淡滨尼分所15次。

5.2 个案分类包括：

个人辅导，家庭与婚姻辅导，老年人相关问题、哀伤与丧亲，工作压力，以及与心理健康相关的问题。

(6) 中医继续教育培训及公众讲座

2021年7月至2022年3月举办的培训课程/公众讲座有：

- 04/07/2021 黄信勇博士主讲 中医生理学概说
- 18/07/2021 陈鸿能博士主讲 胃食道反流症
- 01/08/2021 周双印博士主讲 荨麻疹类皮肤病中医用药心得
- 05/11/2021 陈鸿能博士主讲 便秘的中医诊治(公众讲座)
- 26/12/2021 陈鸿能博士主讲 脾肾同治
- 13/03/2022 梁桂贤博士主讲 针灸与刮痧配合治疗肩周炎

(7) 扩建辅导中心计划

- 7.1 扩建缘起：董事会于2021年1月16日通过扩建天台作为辅导中心的建议，向当局提出申请，相关事务授权秘书陈荣銮居士与执行长贤通法师负责推动。委任原建筑师陈智成先生为项目顾问，于2021年2月14日代表本所向建设局提出扩建申请。
- 7.2 费用预算：包括其他部分楼层的修葺，建筑费约需1百万元。
- 7.3 工程招标：经过三家建筑公司竞标，最后由SM System Pte Ltd成功标得。
- 7.4 洒净动工：2022年3月11日，由主席广声法师主持洒净动工仪式。

财务简报 (2021年4月至2022年3月)

本所遵循严谨的财务政策，收入方面仰赖公众支持；支出方面有完善的内部管控，确保所有采购、付款流程皆依照财务政策操作手册处理，在电脑系统中妥善保存。各级职员的采购权限如下：

- 各所经理可批准的采购不超过3,000元，其他开支不超过1,000元。
- 财务经理可批准的开支不超过5,000元。
- 执行长可批准的开支不超过50,000元。
- 50,000元以上的开支须经董事会批准。
- 所有不动产交易须得到会员大会批准。

(1) 财政预算与实际收支比较

预算收入	7,058,090元	实际收入	8,179,227元	115.88%
预算支出	7,466,278元	实际支出	6,821,617元	91.37%
不敷	(408,188元)	盈余	1,357,610元	

(2) 各项收支摘要 (待审计完成才填)

收入	金额	百分比
志愿捐献	6,377,184元	77.97
营运收入	669,260元	8.18
筹款收入	318,393元	3.89
投资收入	90,828元	1.11
政府津贴	686,617元	8.40
其他	36,945元	0.45
共计	8,179,227元	100
支出	金额	百分比
营运开支	5,845,952元	85.70
行政开支	957,561元	14.04
筹款开支	18,104元	0.26
共计	6,821,617元	100
盈余	1,357,610元	

(3) 资产负债摘要

固定资产	4,659,918元
流动资产	19,636,233元
资产共计	24,296,151元
累积基金	16,386,012元
保健捐赠基金	7,169,225元
政府津贴	438,668元
其他负债	302,246元
基金与负债共计	24,296,151元

(详见审计报告)

(4) 筹款效益

项目	收入	支出	收支比例
售旗日	109,350元	4,263元	1: 0.039
康乐行	209,042元	11,861元	1: 0.057

员工概况

- (1) 2020年度因新冠疫情影响财政预算冻结职员薪金一年，于2021年4月份恢复常年加薪，并落实2019年修订的新薪金制，同时为新旧员工的起薪差异作适度调整。
- (2) 2021年度获颁职员长期服务奖者20人：
 - 服务满40年者：杨楚湘；
 - 满25年者：王雅露、傅志平、薛秀华、白丽枝；
 - 满15年者：叶荣辉；
 - 满10年者：陈美超；
 - 满5年者：邓淑芳、郑信谦、冯于恩、黄蕙璇、陈丽珠、谢顺爱、何美兰、杨雪花、林瑞通、廖雅红、林基成、黄敦艺、方莲美。

(3) 员工人数

截至2022年3月31日，全所职员总计137人。计为：

执行长	1人	诊所经理	8人
人力资源兼行政经理	1人	诊所助理经理	7人
高级会计执行员	1人	诊所资深医师	2人
人力资源兼行政助理经理	1人	诊所医师	33人
财务兼行政执行员	1人	诊所高级助理	7人
行政执行员	2人	诊所助理	61人
行政助理	1人	司机	1人
会计助理	1人	清洁/杂务	9人

(4) 管理层最高薪酬，请参阅审计报告。

没有任何员工与董事会或执行长的家庭成员有亲属关系。（不论年薪是否超过50,000元或100,000元）

~ 完 ~

Singapore Buddhist Free Clinic Annual General Meeting 2022 Annual Report

(April 2021 till March 2022)

Secretary: Mr Chan Yong Luan

Administrative Overview

(1) Annual General Meeting 2021

1.1 The Annual General Meeting for 2021 was originally scheduled to be held on Saturday, 18 September at 1.30pm. As the quorum was not met at the designated time, the Meeting was held half an hour later at 2pm, in accordance to the Constitution. Venerable Sik Kwang Sheng, President of Kong Meng San Phor Kark See Monastery, chaired the meeting with 18 attendees.

3 Non-Individual members

Kong Meng San Phor Kark See Monastery (Sik Kwang Sheng)

Meow Im Kok Yuen (Sek Bao Ning)

Buddha of Medicine Welfare Society (Chen Ruo Ying)

15 Individual members

Sik Ching Chung

Seck Sian Tiong

Chan Poh Swai

Tan Kah Kie

Chan Yong Luan

Tan Nguang Khing

Chan Man Tan

Seck Poh Soon

Lim Teck Foon

Liang Ah Pui

Yim Chong Seng

Goh Swee Sheng Jackson

Chia Ti Yu

Tham Mun Chun

Ong Quee Lan

1.2 Agenda:

The Chairman, Ven Sik Kwang Sheng announced the start of the Meeting at 2pm. He thanked all members for the long-term support to the SBFC, urged everyone to continue carry forward Mahayana Buddhism's noble philosophy of loving-kindness, compassion, joy and equanimity; he hoped that all colleagues at SBFC could actively improve service quality with courage and determination, in a resolute and firm manner, making contribution to the general public under the shadow of COVID-19.

The minutes of previous general meeting was read by the CEO Venerable Seck Sian Tiong and was accepted.

The Meeting accepted the brief Operation Report from April 2020 to March 2021 by the Secretary, Chan Yong Luan. The Treasurer, Lim Teck Foon, reported the income and expenditure for the year based on the audited financial statements by M/s Chew Whye Lee PAC.

In the items discussed, the Meeting accepted the recommendation by The Board of Directors to appoint M/s Chew Whye Lee PAC as the external auditor for the Financial year 2021-2022.

(2) Board of Directors

- The Board of Directors consists of 11 to 13 members for a 2-years term. All directors serve the Board on voluntary basis and are not remunerated.
- The election process for directors:
 - Set up Directors Election Committee to formulate regulations for the election.
 - All members have the right to nominate and be nominated.
 - The Directors Election Committee will send letter to notify all members to nominate candidates; verify nominees' eligibility on nomination deadline.
 - Nominated candidates who agree to take part in the election must provide a curriculum vitae and declare that they do not violate the Societies and Charities Acts, and to sign the consent form prior being included in the candidacy.
 - The Directors Election Committee submits a list of candidates to the Annual General Meeting, New term of directors will be elected from this list of candidates by members present at the meeting.
- At the first meeting of each new term, Board Secretary is responsible to give guidance to the new directors by briefing on SBFC's Mission and Vision, give an overview of the Clinic, explain the "Board Governance Roles and Responsibilities". Written document will be distributed to the newly elected directors.
- When current term director resigns during his/her term of office or unable to serve as director for other reasons, vacancy should be filled by candidate director with the most votes.
- The Board of Directors are required to sign the "Conflict of Interest-Director" declaration on a yearly basis and refrained from discussion and decision-making process that involves conflict of interest.
- The Board conducts at least 3 meetings per year. It supervises and revises operating guidelines under the principle of not violating the Constitution of SBFC.
- The Board can appoint multiple committees to guide the affairs of various departments.
- The guiding principles of SBFC are basically preceded based on discussion and compilation by the respective sub-committees and CEO, submitted to the Board for approval. Once approved, the CEO will supervise all branch managers on execution of their administrative responsibilities.
- All directors are required to submit an evaluation on the effectiveness of the Board before their term expires.

2.2 Directors' Attendance

Position	Name	30th Term 3rd Meeting	30th Term 4th Meeting	30th Term 5th Meeting	30th Term 6th Meeting	Attendance Rate
President	Sik Kwang Sheng	✓	✓	✓	✓	4/4
Vice President	Sek Bao Ning	✓	✓	✓	✓	4/4
Secretary	Chan Yong Luan	✓	✓	✓	✓	4/4
Assistant Secretary	Chan Poh Swai	✓	✓	✓	✓	4/4
Treasurer	Lim Teck Foon	✓	✓	✓	✓	4/4
Assistant Treasurer	Goh Swee Sheng Jackson	✓	✓	✓	✓	4/4
Medical Director	See Long Hian		✓		✓	2/4
Deputy Medical Director	Yim Chong Seng	✓	✓	✓	✓	4/4
Director	Sik Ching Chung	✓	✓	✓		3/4
Director	Chia Ti Yu	✓	✓	✓	✓	4/4
Director	Tham Mun Chun	✓	✓	✓		3/4
Director	Seck Poh Soon	✓	✓	✓		3/4
Director	Chen Ruo Ying	✓	✓	✓		3/4

2.3 Major Resolutions (in chronological order of approval dates)

2.3.1 The Annual General Meeting which was scheduled to hold physically on 18 September 2021 (Saturday) 2pm at SBFC Building 7th floor, had followed the pandemic preventive measures.

2.3.2 Audited Financial Report as at 31 March 2021 was approved.

2.3.3 Approval of 2020-2021 Financial Budget. Comparison of Financial Budget with Actual Income/Expenses was accepted. Detail is as follows:

	Current Year Budget	Actual Income/Expenditure	Budget Compare
Income	\$4,418,150	\$8,481,006	191.96%
Expenditure	\$7,098,882 (\$2,680,732)	\$5,990,264 \$2,490,742	84.38%

2.3.4 Transfer of \$6 million from Accumulation Fund to Health Endowment Fund was approved.

2.3.5 Approved to plan the expansion of the rooftop project tender and fund-raising matters through meetings of the Executive Committee.

2.3.6 All recommendations of the 30th Term Fund Raising Committee at its 2nd Meeting were approved.

2.3.7 Approved hand over "Healthy Walk" to Fund Raising Committee for deliberation and to shelve the 52nd Anniversary celebration again.

2.3.8 Authorization for CEO to submit the Governance Evaluation Checklist was approved.

- 2.3.9 Appointing solicitor, Adrian Peh Nam Chuan, to provide professional consulting services for the "Personal Data Protection Policy" of the Clinic was approved.
- 2.3.10 Resolution of the 30th Term Executive Committee at its 1st Meeting was approved.
- 2.3.11 Audited financial report for financial year 2020-2021 submitted by Chew Whye Lee PAC was accepted.
- 2.3.12 Continual appointment of Chew Whye Lee PAC as external auditor for year 2021-2022 was approved.
- 2.3.13 Approved renewal of IPC status.
- 2.3.14 All recommendations of the 30th Term Fund Raising Committee at its 3rd Meeting were approved.
- 2.3.15 Approved revision of the "Personal Data Protection Policy", Human Resource Manager Tang Sock Fong leads the administrative executives to draft relevant application documents, designates relevant executives of each department to strictly abide by the regulations, Board Secretary Chan Yong Luan as the supervisor.
- 2.3.16 All recommendations of the 30th Term Audit Committee at its 2nd Meeting were approved.
- 2.3.17 All recommendations of the 30th Term Counselling Committee at its 2nd Meeting were approved.
- 2.3.18 All recommendations of the 30th Term Human Resource Committee at its 2nd Meeting were approved.
- 2.3.19 All recommendations of the 30th Term Finance Committee at its 2nd Meeting were approved.
- 2.3.20 Giving away Long Service Award in November 2021 to 20 recipients was approved.
- 2.3.21 Approved setting up a second account with UOB for online fundraising events.
- 2.3.22 All recommendations of the 30th Term Finance Committee at its 3rd Meeting were approved.
- 2.3.23 All recommendations of the 30th Term Fund Raising Committee at its 4th Meeting were approved.
- 2.3.24 Appointment of Shared Services for Charities as internal auditor for year 2022-2024 was approved.

2.4 Overview of COVID-19 Pandemic Prevention:

- From April to May 2021, there were consecutive outbreaks of confirmed cases at Tan Tock Seng Hospital and Changi Airport. In line with the tightening of the pandemic preventive measures by the authorities, public who have visited Tan Tock Seng Hospital and entrants who have stayed in India after 18 April were prohibited from entering the clinic effectively from 6 May.
- Acupuncture services were temporarily suspended from 18 May to 17 June in 2021 at all branches.
- When confirmed cases of the Bukit Merah View cluster started to surge on 10 June, to reduce the risk of patients staying in the clinic for prolonged period of time, acupuncture service at four branches on the west zone : Tanjong Pagar, Dover and Jurong Branch was resumed on 1 July while Redhill Branch resumed on 5 July.
- According to the instructions of the Ministry of Health (MOH), all employees who are non-essential on duty onsite should work from home. Operating staff of each branch could be included in the employees who must work at the

workplace. Administrative staff at HQ with each of their own responsibilities are impossible to work from home. Working hours were staggered into morning and afternoon shifts from 27 May to 30 June.

- On 19 June, received notice from MOH which encourages employees to self-conduct rapid antigen tests on a regular basis. MOH distributed two test kits for each person on the first month. The Clinic had continued to purchase and provided all employees with the test kits for test to be conducted every two weeks.
- In mid-July, due to the severe COVID-19 situation of the KTV and Jurong Fishery Port clusters, the government tightened prevention measures from 22 July by returning to Phase 2 (Heightened Alert). The Clinic continued to monitor the development of the pandemic situation and take corresponding measures. All employees were encouraged to get vaccinated and required to self-test on a weekly basis, only those who tested negative would be allowed to report work.
- In October 2021, for the second time, MOH distributed 1500 Antigen Rapid Test (ART) kits for all employees to conduct weekly test over two months.
- Due to a confirmed case of a clinic assistant at Redhill branch, all clinic assistants of the Branch were self-quarantined at home for 7 days, and services were suspended from 21 to 27 October.

(3) Various Committee

3.1 Executive Committee

The Committee is set up to assist the Board in making decisions on urgent and important matters prior to the next Board meeting.

Date of meeting

30th Term 1st meeting: 4 May 2021, 12.30pm at Kong Meng San Phor Kark See Monastery, chaired by the President, Ven. Sik Kwang Sheng.

Summary of meeting

- CEO, Ven. Seck Sian Tiong explained the origin and construction plan of the 8th floor roof expansion project of the building.
- Appoint the original architect of the building, Mr Tan Tee Seng as the engineering consultant responsible for planning the overall construction project.
- Discuss construction work bidding methods
- To establish a Tender Committee, be double-hatted by the Executive Committee.
- Estimate expansion project budget, including repair work for other floors, estimated to be around \$1 million.

3.2 Audit Committee

The Committee's responsibility is to effectively monitor the operations of the management. It is authorised to verify audit reports by internal and external auditors. It will also conduct risk management assessment or other special investigations.

Date of meeting

30th Term 2nd meeting: 8 October 2021, 5pm via online meeting, chaired by the Chairman, Chia Ti Yu.

Summary of meeting

- Discuss over the financial report for 2021 by Shared Services for Charities.
- Accept auditor's recommendations to improve controls.
- Continue to appoint Shared Services for Charities as internal auditor for next year.

3.3 Finance Committee

The Committee must ensure that donations by members of the public are Medical Fund used for the care of patients.

The Committee is responsible to plan and supervise the financial aspect of the Clinic efficiently, including reviewing of annual budget and investment activities, monthly opening of Charity Boxes at all branches and supervising the counting of the collections, etc.

Date of meeting

30th Term 2nd meeting: 15 October 2021, 6pm via online meeting, chaired by the Chairman, Lim Teck Foon.

30th Term 3rd meeting: 22 December 2021, 6.30pm via online meeting, chaired by the Chairman, Lim Teck Foon.

Summary of meeting

- Review and update the Finance Policies & Operating Procedures Manual based on the internal auditor's recommendations.
- Review the 2022/2023 Budget and submit for Board approval.
- Acknowledge the resignation of Mr Leong Nam Chong and express gratitude to his efforts and dedication to the Finance Committee.
- Propose Ms Chan Ruo Ying, representative of Buddha of Medicine Welfare Society, as replacement of Finance Committee member as well as the in-charge of Jurong Branch monthly Charity Box opening.

3.4 Fund Raising Committee

The Committee is required to make strategic planning for various fundraising activities for the Clinic's operating expenses, to review fundraising budget and actual results etc.

Date of meeting

30th Term 3rd meeting: 13 July 2021, 6.30pm at SBFC Building level 5 conference room, chaired by the Chairman, Jackson Goh.

30th Term 4th meeting: 13 Jan 2022, 7pm via online meeting chaired by the Chairman, Jackson Goh.

Summary of meeting

- Review donation profile for the first half of 2021
- Formulate fundraising plans for the second half of 2021
- Evaluate 2021 Online Flag Day results
- Discuss fundraising methods in the new norm
- Explore new fundraising channels,
- Summarise fundraising revenue for the second half of 2021.
- Review Healthy Walk activities and propose area that can be optimised.
- Promote fundraising activities for Counselling Centre. The name of donor for donation of \$1000 and above will be engraved on the monument.

3.5 Human Resource Committee

The Committee assists the Clinic to effectively fulfill its service objectives in human resource management, developing and putting forward relevant policies and suggestions, such as, revision of Employment Handbook and salary scheme etc.

Date of meeting

30th Term 2nd meeting: 13 October 2021, 5.30pm via Zoom, chaired by the Chairman, Chan Poh Swai.

Summary of meeting

- Recommend variable bonus for 2021 should be a maximum of 1.4 months and a minimum of 0.6 months based on performance evaluation.
- Special incentives to be given to all employees to replace the Lunar New Year dinner, and to recognize the hard work of employees during COVID-19 pandemic in February 2022.
- Propose annual salary increment in 2022 between 1.5% to 3%, based on the performance in 2021
- Revision of HR policy and Employee Handbook based on internal auditor's independent investigation report.

3.6 Medical Advisory Committee

The Committee assists in promoting and expanding our medical services. It will assess the effectiveness of medicine and the safety use of medical equipment and also seek solutions for difficult medical issues etc.

Date of meeting

30th Term 2nd meeting: 24 November 2021, 2pm via Zoom, chaired by the Chairman, See Long Hian.

Summary of meeting

- Discussion of the Continuing TCM Education programme for 2022, agreed to not charging for the courses launched at this stage. However, lecturer remunerations continue to be issued.
- Approved list of medicine suppliers for all branches.

3.7 Counselling Committee

The Committee is set up for the Clinic's Counselling Services, responsible for submitting suggestions relating to counselling cases to the Board of Directors, inviting members with professional counselling qualifications to be advisors.

Date of meeting

30th Term 2nd meeting: 13 October 2021, via email, hosted chaired by the Chairman, Chan Yong Luan.

Summary of meeting

- CEO reported on the progress of the expansion project of Counselling Services Centre:
 1. Proposal for the expansion project of Counselling Services was approved by Board of Directors in January 2021.
 2. The architect, Mr. Tan Tee Seng had been appointed to carry out matters related to the expansion project.
- Due to the impact of COVID-19 pandemic, online counselling is provided.

(4) Annual Medical Report

4.1 General and Acupuncture Consultation (April 2021 to March 2022)

4.1.1 Consultation and amount of medicine dispensed

Branch	No. of Patients	Days of Medicine dispensed
Main Clinic	32,524	132,147
Tanjong Pagar	7,413	31,064
Redhill	25,688	116,693
Ang Mo Kio	24,617	86,898
Jurong	22,035	97,075
Sembawang	18,647	59,883
Dover	27,869	90,265
Tampines	29,228	92,505
Total	188,021	706,530

4.1.2 Gender Distribution

Gender	No. of Patients	Days of Medicine dispensed
Male	69,142	258,622
Female	118,879	447,908
Total	188,021	706,530

4.1.3 Medicine and Acupuncture

Types	Medicine	Acupuncture
No. of Patients	105,634	82,387
Percentage %	56.18	43.82

4.1.4 Payment and Waiver

Types	Payment	Fees Waived
No. of Patients	65,380	122,641
Percentage %	34.77	65.23

4.1.5 Patients by Nationalities

Types	No. of Patients	Percentage %
Singapore Citizen	168,880	89.82
Singapore PR	9,273	4.93
Work Permit Holder	6,234	3.32
Visit Pass Holder	3,634	1.93
Total	188,021	100

4.1.6 Patients by Gender and Age

Age	Male	Percentage %	Female	Percentage %
Below 15	491	0.71	491	0.41
15-64	26,426	38.22	48,183	40.53
65 and above	42,225	61.07	70,205	59.06
Total	69,142	100	118,879	100

4.1.7 Cost of Medical Supplies Purchased

Branch	Medicine & Needle	Percentage %
Main Clinic	\$195,673	19.95
Tanjong Pagar	\$48,718	4.97
Redhill	\$140,785	14.35
Ang Mo Kio	\$126,438	12.89
Jurong	\$128,594	13.11
Sembawang	\$85,402	8.71
Dover	\$114,228	11.65
Tampines	\$140,987	14.37
Total	\$980,825	100

4.2 Cancer Treatment Centre

4.2.1 Consultation and Medication dispensed

Gender	No. of Patients	Days of Medicine dispensed
Male	2,160	31,045
Female	4,858	63,107
Total	7,018	94,152

4.2.2 Patients by Nationalities

Types	No. of Patients	Percentage %
Singapore Citizen	6,624	94.39
Singapore PR	222	3.16
Work Permit Holder	98	1.40
Visit Pass Holder	74	1.05
Total	7,018	100

4.2.3 Patients by Gender and Age

Age	Male	Percentage %	Female	Percentage %
Below 15	0	0	1	0.02
15-64	753	34.86	2,506	51.59
65 and above	1,407	65.14	2,351	48.39
Total	2,160	100	4,858	100

4.2.4 Payment and Waiver

Types	Payment	Fees Waived
No. of Patients	2,391	4,627
Percentage %	34.07	65.93

4.2.5 Total cost of medicine dispensed from April 2021 to March 2022 was \$232,160

(5) Counselling Service

5.1 No. of counselling sessions:

Total no. of sessions from April 2021 to March 2022 was 542, in which, Main Clinic is 527 and Tampines Branch is 15.

5.2 Counselling types:

Individual Counselling, Family and Marital Counselling, Elderly Issues, Distress and Bereavement, Stress from work and Pressure arising from emotional issue.

(6) TCM Continue Education Course & Public Health Talk

July 2021 to March 2022 conducted the following classes:

04/07/2021	Dr Wong San Yong	Introduction to TCM Physiology
18/07/2021	Dr Tan Hong Leng	Gastroesophageal Reflux Disease
01/08/2021	Dr Zhou Shuang Yin	Traditional Chinese Medication Experience for Urticaria Skin Diseases
05/11/2021	Dr Tan Hong Leng	TCM Diagnosis and Treatment of Constipation (public health talk)
26/12/2021	Dr Tan Hong Leng	Treating Spleen and Kidney Together
13/03/2021	Dr Leong Kwai Yin	Combination of Acupuncture and Gua Sha in Treating Frozen Shoulder

(7) Expansion of Counselling Centre Plan

- 7.1 Origin of expansion: The Board approved recommendation to convert rooftop into Counselling Centre on 16 January 2021, submitted application to the authorities and authorized Board Secretary, Mr. Chan Yong Luan and CEO, Ven. Seck Sian Tiong responsible for rolling out. The original architect Mr. Tan Tee Seng was appointed as the project consultant, he filed an extension application on 14 February 2021 with the Building and Construction Authority (BCA) on behalf of the Clinic.
- 7.2 Budgeted Cost: Including repair work for other floors, construction cost is about \$1 million.
- 7.3 Project Tender: After bidding by three construction companies, SM System Pte Ltd is the successful bidder.
- 7.4 Purification and Start of Construction: President, Ven. Sik Kwang Sheng presided over the start of construction ceremony.

Financial Summary (April 2021 to March 2022)

SBFC follows a rigorous financial policy, which revenue relies on public support and has sound internal control over expenditure to ensure that all procurement and payment processes are handled in accordance with the Finance Policies & Operating Procedures Manual, and with records properly maintained in the computer system.

- The Branch Manager can approve the purchase of medicine not exceeding \$3,000 and other expenses not exceeding \$1,000
- The Financial Manager can approve expenses not exceeding \$5,000.
- CEO can approve expenses not exceeding \$50,000.
- Expenses above \$50,000 are subject to approval by the Board.
- All immovable asset transactions shall be approved by the AGM.

(1) Comparison of Financial Budget with Actual Income/Expenses

Budgeted Income	\$7,058,090	Actual Income	\$8,179,227	115.88%
Budgeted Expenditure	\$7,466,278	Actual Expenditure	\$6,821,617	91.37%
Deficit	(\$408,188)	Surplus	\$1,357,610	

(2) Income/Expenditure Summary

Income	Amount	Percentage %
Voluntary Donations	\$6,377,184	77.97
Operation Income	\$669,260	8.18
Fundraising Income	\$318,393	3.89
Investment Income	\$90,828	1.11
Government Grant	\$686,617	8.40
Others	\$36,945	0.45
Total	\$8,179,227	100
Expenditure	Amount	Percentage %
Operation Expenditure	\$5,845,952	85.70
Administrative Expenditure	\$957,561	14.04
Fundraising Expenditure	\$18,104	0.26
Total	\$6,821,617	100
Surplus	\$1,357,610	

(3) Assets/Liabilities Summary

Fixed Assets	\$4,659,918
Current Assets	\$19,636,233
Total Assets	\$24,296,151
Accumulated Fund	\$16,386,012
Health Endowment Fund	\$7,169,225
Government Grant	\$438,668
Other Liabilities	\$302,246
Total Funds and Liabilities	\$24,296,151

(Refer to Audited Financial Statement for details)

(4) Fundraising Benefits

Event	Income	Expenditure	Ratio
Flag Day	\$109,350	\$4,263	1: 0.039
Healthy Walk	\$209,042	\$11,861	1: 0.057

Employee Summary

- (1) In 2020, due to the impact of COVID-19 pandemic on the budget, salaries of employees were frozen for a year, annual salary increment was resumed in April 2021. The new salary scheme revised in 2019 was implemented at the same time with appropriate adjustments made for the difference in starting salaries between new and old employees.
- (2) 20 Long Service Award recipients in 2021:
 40 years of service: Yeo Chor Siang
 25 years of service: Wong Ah Loke, Foo Tze Pin, Seet Siew Wah, Pak Lak Kee
 15 years of service: Yip Weng Fai
 10 years of service: Ding Bee Chiu
 5 years of service: Tang Sook Fong, Tay Kheng Tiang, Fong Sow Fun, Lenawati Witiana, Tan Lee Choo, Chia Soon Oi, Ho Mei Lan, Yong Siak Fah, Lim Swee Kong, Liao Ya Hong, Lim Kee Seng, Ng Toon Geh, Fong Lian Mei
- (3) Number of employees
 As of 31 March 2022, total employees 137.

CEO	1	Branch Manager	8
HR cum Admin Manager	1	Assistant Branch Manager	7
Senior Accounts Officer	1	Senior Clinic Physician	2
Assistant HR cum Admin Manager	1	Clinic Physician	33
Finance cum Admin Officer	1	Senior Clinic Assistant	7
Admin Officer	2	Clinic Assistant	61
Admin Assistant	1	Driver	1
Accounts Assistant	1	Cleaner/General worker	9

- (4) Management highest salary, please refer to audit report.
 None of the employees are related to the Board of Directors or the CEO's family members (regardless of annual salary exceeding \$50,000 or \$100,000).

~ END ~

SINGAPORE BUDDHIST FREE CLINIC

UEN No. S69SS0009J

Institutions of a Public Character Number: HEF0038/G
(Registered in Singapore under the Charities Act 1994
and Societies Act 1966)

For The Year Ended 31 March 2022

SINGAPORE BUDDHIST FREE CLINIC
(UEN No: S69SS0009J)
(Registered in the Republic of Singapore)

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SINGAPORE BUDDHIST FREE CLINIC

(UEN No: S69SS0009J)

(Registered in the Republic of Singapore)

STATEMENT BY DIRECTORS

In the opinion of the directors,

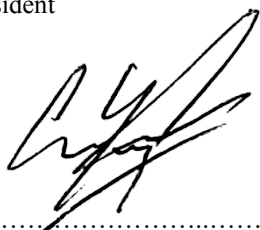
- (a) the accompanying financial statements of Singapore Buddhist Free Clinic (the Society) are drawn up so as to present fairly, in all material respects, the state of affairs of the Society as at 31 March 2022 and of the results, changes in accumulated funds and cash flows of the Society for the reporting year then ended; and
- (b) at the date of this statement there are reasonable grounds to believe that the Society will be able to pay its debts as and when they fall due.

The Board of Directors approved and authorised these financial statements for issue.

On Behalf of the Board of Directors



.....
Sik Kwang Sheng
President



.....
Chan Yong Luan
Secretary



.....
Lim Teck Foon
Treasurer

Singapore, 17 June 2022

周懷禮特許會計師館

CHEW WHYE LEE PAC

Chartered Accountants of Singapore

209 NEW UPPER CHANGI ROAD
#03-635 BEDOK TOWN CENTRE
SINGAPORE 460209
TEL: 6448 7073 FAX: 6445 2628
CO. REG. NO. 201503824R

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
SINGAPORE BUDDHIST FREE CLINIC**

(Registered in the Republic of Singapore)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Singapore Buddhist Free Clinic (the Society), which comprise the statement of financial position of the Society as at 31 March 2022, and the statement of financial activities, statement of changes in funds and statement of cash flows of the Society for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Singapore Societies Act 1966 (the Societies Act), the Charities Act 1994 and other relevant regulations (the Charities Act and Regulations) and Singapore Financial Reporting Standards (SFRS) so as to present fairly, in all material respects, the financial position of the Society as at 31 March 2022 and of the results, changes in accumulated funds and cash flows of the Society for the year ended on that date.

Basis for Opinion

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

Other Information

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

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

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

周懷禮特許會計師館

CHEW WHYE LEE PAC

Chartered Accountants of Singapore

209 NEW UPPER CHANGI ROAD
 #03-635 BEDOK TOWN CENTRE
 SINGAPORE 460209
 TEL: 6448 7073 FAX: 6445 2628
 CO. REG. NO. 201503824R

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SINGAPORE BUDDHIST FREE CLINIC

(Registered in the Republic of Singapore)

Responsibilities of Management and Directors for the Financial Statements

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

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

The directors' responsibilities include overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

周懷禮特許會計師館

CHEW WHYE LEE PAC

Chartered Accountants of Singapore

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
SINGAPORE BUDDHIST FREE CLINIC**

(Registered in the Republic of Singapore)

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

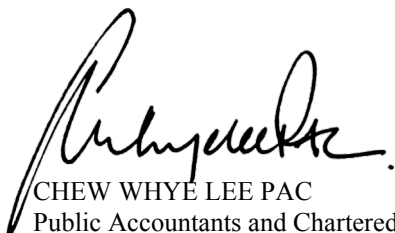
We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In our opinion, the accounting and other records required to be kept by the Society have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations.

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

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



CHEW WHYE LEE PAC
Public Accountants and Chartered Accountants

Singapore, 17 June 2022

SINGAPORE BUDDHIST FREE CLINIC

(Registered in the Republic of Singapore)

Statement of Financial Activities for the financial year ended 31 March 2022

	Notes	2022			2021		
		Accumulated Fund \$	Health Endowment Fund \$	Total funds \$	Accumulated Fund \$	Health Endowment fund \$	Total funds \$
INCOMING RESOURCES							
Voluntary income	4	708,094	5,669,090	6,377,184	675,394	5,036,679	5,712,073
Income from fund raising activities	4	318,393	-	318,393	-	-	-
Charitable activities	4	669,260	-	669,260	644,386	-	644,386
Investment income	5	90,828	-	90,828	177,336	-	177,336
Rental income		34,800	-	34,800	32,340	-	32,340
Other income	6	2,145	686,617	688,762	2,765	1,912,106	1,914,871
Total incoming resources		1,823,520	6,355,707	8,179,227	1,532,221	6,948,785	8,481,006
RESOURCES EXPENDED							
Cost of generating funds		18,104	-	18,104	-	-	-
Cost of charitable activities		230,467	5,615,485	5,845,952	228,379	4,880,759	5,109,138
Administrative costs		350	957,211	957,561	380	880,746	881,126
Total resources expended	7	248,921	6,572,696	6,821,617	228,759	5,761,505	5,990,264
Net surplus/(deficit) for the year		1,574,599	(216,989)	1,357,610	1,303,462	1,187,280	2,490,742

The annexed notes to the financial statements form an integral part of these financial statements.

SINGAPORE BUDDHIST FREE CLINIC

(Registered in the Republic of Singapore)

Statement of Financial Activities for the financial year ended 31 March 2022

	Notes	2022			2021		
		Accumulated Fund \$	Health Endowment Fund \$	Total funds \$	Accumulated Fund \$	Health Endowment fund \$	Total funds \$
INCOMING RESOURCES							
Voluntary income	4	708,094	5,669,090	6,377,184	675,394	5,036,679	5,712,073
Income from fund raising activities	4	318,393	-	318,393	-	-	-
Charitable activities	4	669,260	-	669,260	644,386	-	644,386
Investment income	5	90,828	-	90,828	177,336	-	177,336
Rental income		34,800	-	34,800	32,340	-	32,340
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The annexed notes to the financial statements form an integral part of these financial statements.

SINGAPORE BUDDHIST FREE CLINIC
(Registered in the Republic of Singapore)
Statement of Financial Position as at 31 March 2022

	Notes	2022 \$	2021 \$
ASSETS			
Non-Current Assets			
Property, plant and equipment	9	4,425,421	4,818,212
Investment property	10	234,497	244,693
		4,659,918	5,062,905
Current Assets			
Inventories	11	110,299	110,240
Other receivables	12	104,589	114,615
Cash and cash equivalents	13	19,421,345	17,738,417
		19,636,233	17,963,272
Total assets		<u>24,296,151</u>	<u>23,026,177</u>
FUNDS AND LIABILITIES			
Funds			
Accumulated fund	14	16,386,012	14,811,414
Health endowment fund	14	7,169,225	7,386,213
		23,555,237	22,197,627
Non-Current Liabilities			
Trade and other payables	15	302,246	265,242
Other liabilities	16	438,668	563,308
		740,914	828,550
Total funds and liabilities		<u>24,296,151</u>	<u>23,026,177</u>

The annexed notes to the financial statements form an integral part of these financial statements.

SINGAPORE BUDDHIST FREE CLINIC

(Registered in the Republic of Singapore)

Statement of Changes in Funds for the financial year ended 31 March 2022

	Accumulated Fund	Health Endowment Fund	Total
	\$	\$	\$
Balance at 1 April 2020	19,507,952	198,933	19,706,885
Surplus for the year	1,303,462	1,187,280	2,490,742
Transfer from accumulated fund to health endowment fund	(6,000,000)	6,000,000	-
Balance at 31 March 2021	<u>14,811,414</u>	<u>7,386,213</u>	<u>22,197,627</u>
Balance at 1 April 2021	14,811,414	7,386,213	22,197,627
Surplus for the year	1,574,598	(216,988)	1,357,610
Balance at 31 March 2022	<u>16,386,012</u>	<u>7,169,225</u>	<u>23,555,237</u>

The annexed notes to the financial statements form an integral part of these financial statements.

SINGAPORE BUDDHIST FREE CLINIC

(Registered in the Republic of Singapore)

Statement of Cash Flows for the financial year ended 31 March 2022

	Notes	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Net surplus for the year		1,357,610	2,490,742
Adjustments for:			
Depreciation of property, plant and equipment	9	396,323	377,079
Depreciation of investment property	10	10,196	10,196
Amortisation of deferred capital grant	16.1	(121,520)	(121,520)
Gain on disposal of property, plant and equipment	6	-	(31,000)
Interest income	5	(90,828)	(177,336)
Operating surplus before working capital changes		<u>1,551,781</u>	<u>2,548,161</u>
Changes in:			
- inventories		(59)	88,391
- other receivables		(23,741)	637,639
- trade and other payables		37,004	(96,642)
- other liabilities		(3,120)	(348,253)
Cash generated from operations		<u>1,561,865</u>	<u>2,829,296</u>
Net cash generated from operating activities		<u>1,561,865</u>	<u>2,829,296</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(3,532)	(194,821)
Proceeds from disposal of property, plant and equipment		-	31,000
Interest received		124,595	256,573
Placement of fixed deposits with maturities of more than 3 months		(1,478,704)	(2,077,279)
Net cash used in investing activities		<u>(1,357,641)</u>	<u>(1,984,527)</u>
Net increase in cash and cash equivalents		204,224	844,769
Cash and cash equivalents at beginning of year		<u>2,137,698</u>	<u>1,292,929</u>
Cash and cash equivalents at end of year	13	<u><u>2,341,922</u></u>	<u><u>2,137,698</u></u>

The annexed notes to the financial statements form an integral part of these financial statements.

SINGAPORE BUDDHIST FREE CLINIC

(Registered in the Republic of Singapore)

Notes to the Financial Statements for the financial year ended 31 March 2022

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

1. **General Information**

The financial statements of the Society for the year ended 31 March 2022 were authorised for issue by the Board of Directors on 17 June 2022.

The Society is established in Singapore under the Societies Act, Chapter 311. The Society is also a charity registered under the Charities Act 1994 and approved Institutions of a Public Character (IPC) under the Singapore Income Tax Act 1947.

The registered office is located at No. 48 Lorong 23 Geylang Singapore 388376.

The principal activity of the Society is to provide free medical care for the poor and needy.

2. **Significant Accounting Policies**

2.1 **Basis of preparation**

These financial statements have been prepared in accordance with Singapore Financial Reporting Standards (SFRS) under the historical cost convention, except as disclosed in the accounting policies below.

2.2 **Adoption of new and amended standards and interpretations**

The accounting policies adopted are consistent with those of the previous financial year except that in the current financial year, the Society has adopted all the new and amended standards which are relevant to the Society and are effective for annual financial periods beginning on or after 1 April 2021. The adoption of these standards did not have any material effect on the financial activities or position of the Society.

2.3 **Functional currency**

These financial statements are presented in Singapore dollars, which is the Society's functional currency.

2.4 **Standards issued but not yet effective**

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning after 1 April 2021, and have not been applied in preparing these financial statements. The Society expects that the adoption of these standards will have no material impact on the financial statements in the year of initial application.

2.5 **Significant accounting judgements and estimates**

The preparation of the Society financial statements requires the management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses, and the disclosure of contingent liabilities at the end of each period. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

SINGAPORE BUDDHIST FREE CLINIC

(Registered in the Republic of Singapore)

Notes to the Financial Statements for the financial year ended 31 March 2022

2. Significant Accounting Policies (continued)**2.5 Significant accounting judgements and estimates (continued)**Judgements made in applying accounting policies

The management is of the opinion that there are no significant judgements made in applying accounting estimates and policies that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Key sources of estimation uncertainty

The management is of the opinion that there are no significant assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2.6 Revenue

Revenue is measured based on the consideration to which the Society expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Revenue is recognised when the Society satisfies a performance obligation by transferring a promised good or service to the customer, which is when the customer obtains control of the good or service. A performance obligation may be satisfied at a point in time or over time. The amount of revenue recognised is the amount allocated to the satisfied performance obligation.

Donations

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

Fund raising

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

Rendering of services

Income from rendering of services, which include registration fees, membership subscription fees and clinical service fees that are of short duration is recognised when the Society satisfies the performance obligation at a point in time generally when the significant acts have been completed and when transfer of control occurs. For services that have not significant transactions, revenue is recognised as the services are provided.

SINGAPORE BUDDHIST FREE CLINIC

(Registered in the Republic of Singapore)

Notes to the Financial Statements for the financial year ended 31 March 2022

2. Significant Accounting Policies (continued)**2.6 Revenue (continued)***Interest income*

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

2.7 LeasesAs lessee

The Society 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.

The Society applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Society recognises lease liabilities representing the obligations to make lease payments and right-of-use assets representing the right to use the underlying leased assets.

Right-of-use assets

The Society recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Society at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment. The accounting policy for impairment is disclosed in Note 2.19.

Lease liabilities

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

SINGAPORE BUDDHIST FREE CLINIC

(Registered in the Republic of Singapore)

Notes to the Financial Statements for the financial year ended 31 March 2022

2. Significant Accounting Policies (continued)**2.7 Leases (continued)**As lessee (continued)*Lease liabilities (continued)*

In calculating the present value of lease payments, the Society uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if 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.

Short-term leases and leases of low-value assets

The Society applies the short-term lease recognition exemption to its short-term leases (i.e. those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

2.8 Employee benefits*Defined contribution plan*

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an employee benefit expense in the statement of financial activities as incurred.

Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid under short-term cash bonus if the Society has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

2.9 Income tax

As a charity, the Society is exempt from tax on income and gains falling within Section 13(1)(zm) of the Income Tax Act to the extent that these are applied to its charitable objects.

SINGAPORE BUDDHIST FREE CLINIC

(Registered in the Republic of Singapore)

Notes to the Financial Statements for the financial year ended 31 March 2022

2. Significant Accounting Policies (continued)**2.10 Grants**

Government grants were recognised at their fair value where there was reasonable assurance that the grant would be received and all attaching conditions would be complied with. When the grant was related to an expense item, it was recognised in the Statement of Financial Activities over the period necessary to match them on a systematic basis to the costs that it was intended to compensate. The grant related to assets is presented in the statement of financial position by recognising the grant as deferred income that is recognised in profit or loss on a systematic basis over the useful life of the asset and in the proportions in which depreciation expenses on those assets is recognised.

2.11 Foreign currency transactions

Transactions in foreign currencies are translated to the functional currency of the Society at exchange rates at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies at the end of the reporting period are retranslated to the functional currency at the exchange rate at that date. The foreign currency gain or loss on monetary items is the difference between amortised cost in the functional currency at the beginning of the year, adjusted for effective interest and payments during the year, and the amortised cost in foreign currency translated at the exchange rate at the end of the year.

Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value are retranslated to the functional currency at the exchange rate at the date that the fair value was determined. Non-monetary items in a foreign currency that are measured in terms of historical cost are translated using the exchange rate at the date of the transaction. Foreign currency differences arising on retranslation are recognised in profit or loss.

2.12 Financial instruments**(a) Financial assets****(i) Classification, initial recognition and measurement**

The Society classifies its financial assets into the following measurement categories: amortised cost; fair value through other comprehensive income (FVOCI); and fair value through profit or loss (FVPL).

Financial assets are recognised when, and only when the entity becomes party to the contractual provisions of the instruments.

At initial recognition, the Society measures a financial asset at its fair value plus, in the case of a financial asset not at FVPL, transaction costs that are directly attributable to the acquisition of the financial assets. Transaction costs of financial assets carried at FVPL are expensed in profit or loss.

SINGAPORE BUDDHIST FREE CLINIC

(Registered in the Republic of Singapore)

Notes to the Financial Statements for the financial year ended 31 March 2022

2. Significant Accounting Policies (continued)**2.12 Financial instruments (continued)****(a) Financial assets (continued)****(i) Classification, initial recognition and measurement (continued)**

Trade receivables are measured at the amount of consideration to which the Society expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third party, if the trade receivables do not contain a significant financing component at initial recognition.

(ii) Subsequent measurement*Debt instruments*

Subsequent measurement of debt instruments depends on the Society's business model for managing the asset and the contractual cash flow characteristics of the asset. The Society only has debt instruments at amortised cost.

Financial assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Financial assets are measured at amortised cost using the effective interest method, less impairment. Gains and losses are recognised in profit or loss when the assets are derecognised or impaired, and through the amortisation process.

Debt instruments of the Society comprise cash and cash equivalents and other receivables.

Equity instruments

On initial recognition of an investment in equity instrument that is not held for trading, the Society may irrevocably elect to present subsequent changes in fair value in other comprehensive income which will not be reclassified subsequently to profit or loss. Dividends from such investments are to be recognised in profit or loss when the Society's right to receive payments is established. For investments in equity instruments which the Society has not elected to present subsequent changes in fair value in other comprehensive income, changes in fair value are recognised in profit or loss.

(iii) Derecognition

A financial asset is derecognised where the contractual right to receive cash flows from the asset has expired. On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received and any cumulative gain or loss that had been recognised in other comprehensive income for debt instruments is recognised in profit or loss.

SINGAPORE BUDDHIST FREE CLINIC

(Registered in the Republic of Singapore)

Notes to the Financial Statements for the financial year ended 31 March 2022

2. Significant Accounting Policies (continued)

2.12 Financial instruments (continued)

(b) Financial liabilities

(i) Initial recognition and measurement

Financial liabilities are recognised when, and only when, the Society becomes a party to the contractual provisions of the financial instrument. The Society determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognised initially at fair value plus in the case of financial liabilities not at FVPL, directly attributable transaction costs.

(ii) Subsequent measurement

After initial recognition, financial liabilities that are not carried at FVPL are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process.

Financial liabilities measured at amortised cost comprise trade and other payables and other liabilities.

(iii) Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. On derecognition, the difference between the carrying amounts and the consideration paid is recognised in profit or loss.

Offsetting

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Society has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.13 Cash and cash equivalents

Cash and cash equivalents comprise cash balances and short-term deposits that are readily convertible to known amount of cash and that are subject to an insignificant risk of changes in their fair value, and are used by the Society in the management of its short-term commitments. For the purpose of the statement of cash flows, pledged deposits are excluded whilst bank overdrafts that are repayable on demand and that form an integral part of the Society's cash management are included in cash and cash equivalents.

SINGAPORE BUDDHIST FREE CLINIC

(Registered in the Republic of Singapore)

Notes to the Financial Statements for the financial year ended 31 March 2022

2. Significant Accounting Policies (continued)**2.14 Property, plant and equipment**

Items of property, plant and equipment are measured at cost less accumulated depreciation. The cost of an item of property, plant and equipment initially recognised includes its purchase price and any cost that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Dismantlement, removal or restoration costs are included as part of the cost of property, plant and equipment if the obligation for dismantlement, removal or restoration is incurred as a consequence of acquiring or using the property, plant and equipment.

The cost of replacing a component of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the component will flow to the Society, and its cost can be measured reliably. The carrying amount of the replaced component is derecognised. The costs of the day-to-day servicing of property, plant and equipment are recognised in profit or loss as incurred.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

On disposal of an item of property, plant and equipment, the difference between the disposal proceeds and its carrying amount is recognised in profit or loss.

Depreciation

Freehold land is not depreciated. For all other items of property, plant and equipment, depreciation is based on the cost of an asset less its residual value. Significant components of individual assets are assessed and if a component has a useful life that is different from the remainder of that asset, that component is depreciated separately.

Depreciation is recognised as an expense in profit or loss on straight-line basis over the estimated useful lives of each component of an item of property, plant and equipment. Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the Society will obtain ownership by the end of the lease term.

Depreciation is recognised from the date that the property, plant and equipment are installed and are ready for use, or in respect of internally constructed assets, from the date that the asset is completed and ready for use.

The estimated useful lives for the current and comparative years are as follows:

Freehold land	Not depreciated
Freehold building	50 years
Leasehold property	50 years
Renovations	10 years
Plant and equipment	3 to 6 years

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Notes to the Financial Statements for the financial year ended 31 March 2022

2. Significant Accounting Policies (continued)

2.14 Property, plant and equipment (continued)

Depreciation (continued)

Depreciation methods, useful lives and residual values are reviewed at the end of each reporting period and adjusted prospectively, if appropriate.

Fully depreciated assets still in use are retained in the financial statements.

2.15 Investment Property

Investment property is property held either to earn rental income or for capital appreciation or for both, but not for sale in the ordinary course of business, use in the production or supply of goods or services or for administrative purposes.

Investment property is measured at cost less accumulated depreciation and accumulated impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the investment property. The cost of self-constructed investment property includes the cost of materials and direct labour, any other costs directly attributable to bringing the investment property to a working condition for their intended use and capitalised borrowing costs.

On disposal of an investment property, the difference between the disposal proceeds and the carrying amount is recognised in profit or loss.

Depreciation

Depreciation is recognised in profit or loss on a straight-line basis over the estimated useful life of the investment property of 50 years. Depreciation methods and useful lives are reviewed, and adjusted as appropriate, at each reporting date.

2.16 Inventories

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on the first-in first-out principle, and includes expenditure incurred in acquiring the inventories, production or conversion costs, and other costs incurred in bringing them to their existing location and condition.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and estimated costs necessary to make the sale.

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Notes to the Financial Statements for the financial year ended 31 March 2022

2. Significant Accounting Policies (continued)**2.17 Funds**

Fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated to specific purposes if any by action of the management. Externally restricted funds may only be utilised in accordance with the purposes established by the source of such funds and are in contrast with unrestricted funds over which management retains full control to use in the achieving any of its institutional purposes.

2.18 Impairment of financial assets

The Society recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at FVPL. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Society expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

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

The Society considers a financial asset in default when contractual payments are past due. However, in certain cases, the Society may also consider a financial asset to be in default when internal or external information indicates that the Society is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Society. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

2.19 Impairment of non-financial assets

The Society assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, (or, where applicable, when an annual impairment testing for an asset is required), the Society makes an estimate of the asset's recoverable amount.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs of disposal and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. Where the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Impairment losses are recognised in profit or loss.

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Notes to the Financial Statements for the financial year ended 31 March 2022

2. Significant Accounting Policies (continued)

2.19 Impairment of non-financial assets (continued)

A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset’s recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised previously. Such reversal is recognised in profit or loss.

2.20 Provisions

A provision is recognised if, as a result of a past event, the Society has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

2.21 Fair value measurement

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

3. Related Party Relationships And Transactions

A party is related to the Society if the Society controls, or is controlled by, or can significantly influence or is significantly influenced by the other party.

3.1 Key management compensation

	2022	2021
	\$	\$
Salaries and other short-term employee benefits	<u>211,088</u>	<u>248,222</u>

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Society, directly and indirectly. The above amounts for key management compensation are for 2 persons (2021 - 3 persons).

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Notes to the Financial Statements for the financial year ended 31 March 2022

3. Related Party Relationships And Transactions (continued)**3.1 Key management compensation (continued)**

Number of key management in compensation bands:

	2022	2021
\$100,001 to \$200,000	1	1
\$100,000 and below	1	2

The above amounts are included under employee benefits and expense.

The Board members and people connected with them, including close members of the family of the Executive Head or Board members, have not received remuneration, or other benefits, from the Society for which they are responsible, or from institutions connected with the Society.

There is no claim by the Board members for services provided to the Society, either by reimbursement to the Board or by providing the board members with an allowance or by direct payment to a third party.

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

4. Income From Donations, Fund Raising And Charitable Activities

	Notes	2022 \$	2021 \$
Voluntary Income			
Non-tax-deductible donations		1,096,212	1,543,451
Tax deductible donations	4.1	4,572,878	3,493,228
Charity boxes		708,094	675,394
		<u>6,377,184</u>	<u>5,712,073</u>
Income From Fund Raising Activities			
Tax deductible donations - flag day	4.1	71,135	-
- walkathon	4.1	156,827	-
Non-tax-deductible donations - flag day		38,216	-
- walkathon		52,215	-
		<u>318,393</u>	<u>-</u>
Charitable Activities			
Medication fees		652,650	629,546
Membership subscriptions		12,500	10,900
Counselling fees		4,110	3,940
	4.2	<u>669,260</u>	<u>644,386</u>

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Notes to the Financial Statements for the financial year ended 31 March 2022

4. Income From Donations, Fund Raising And Charitable Activities (continued)

4.1 Tax deductible receipts

The Society enjoys a concessionary tax treatment whereby qualifying donors are granted double tax deduction for the donations made to the Society. The current IPC status is granted by Ministry of Health for the period from 1 October 2021 to 30 September 2024 (2021 - 1 October 2019 to 30 September 2021).

	2022	2021
	\$	\$
Tax exempt receipts issued for donations collected during the reporting year	<u>4,800,840</u>	<u>3,493,228</u>

4.2 Timing of revenue recognition

Revenue from charitable activities is recognised at a point in time.

5. Investment Income

	2022	2021
	\$	\$
Interest income from financial institutions	<u>90,828</u>	<u>177,336</u>

6. Other Income

	2022	2021
	\$	\$
Gain on disposal of property, plant and equipment	-	31,000
Government grants	671,495	1,876,676
Patient card services	2,145	2,765
Others	15,122	4,430
	<u>688,762</u>	<u>1,914,871</u>

7. Total Resources Expended

Total resources expended include the following:

	2022	2021
	\$	\$
Depreciation expense	406,519	387,275
Employee Benefits Expense:		
Short term employee benefits expense	4,188,921	3,531,320
Contribution to defined contribution plans	447,408	364,841
Other benefits	69,894	51,551
Total employee benefits expense	<u>4,706,223</u>	<u>3,947,712</u>

SINGAPORE BUDDHIST FREE CLINIC

Notes to the Financial Statements for the financial year ended 31 March 2022

7. Total Resources Expended (continued)

The depreciation expense and employee benefits expense are presented in the statement of financial activities as follows:

	2022	2021
	\$	\$
Administrative expenses	176,043	158,896
Charitable expenses	230,476	228,379
Total depreciation expense	<u>406,519</u>	<u>387,275</u>
Administrative expenses	586,427	533,422
Charitable expenses	4,119,796	3,414,290
Total employee benefits expense	<u>4,706,223</u>	<u>3,947,712</u>

8. Income Tax

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

9. Property, Plant And Equipment

	Freehold Land	Freehold Building	Leasehold Property	Renovations	Plant And Equipment	Total
	\$	\$	\$	\$	\$	\$
Cost						
As at 1 April 2020	100,000	3,336,085	2,351,062	3,265,085	1,251,684	10,303,916
Additions	-	-	-	-	194,821	194,821
Disposals/Written off	-	-	-	-	(318,050)	(318,050)
As at 31 March 2021	100,000	3,336,085	2,351,062	3,265,085	1,128,455	10,180,687
Additions	-	-	-	-	3,532	3,532
Disposals/Written off	-	-	-	-	(11,837)	(11,837)
As at 31 March 2022	<u>100,000</u>	<u>3,336,085</u>	<u>2,351,062</u>	<u>3,265,085</u>	<u>1,120,150</u>	<u>10,172,382</u>
Accumulated depreciation						
As at 1 April 2020	-	867,383	1,128,508	2,178,100	1,129,455	5,303,446
Depreciation	-	66,721	47,021	183,955	79,382	377,079
Disposals/Written off	-	-	-	-	(318,050)	(318,050)
As at 31 March 2021	-	934,104	1,175,529	2,362,055	890,787	5,362,475
Depreciation	-	66,722	47,021	183,956	98,624	396,323
Disposals/Written off	-	-	-	-	(11,837)	(11,837)
As at 31 March 2022	<u>-</u>	<u>1,000,826</u>	<u>1,222,550</u>	<u>2,546,011</u>	<u>977,574</u>	<u>5,746,961</u>
Carrying amount						
At 31 March 2021	<u>100,000</u>	<u>2,401,981</u>	<u>1,175,533</u>	<u>903,030</u>	<u>237,668</u>	<u>4,818,212</u>
At 31 March 2022	<u>100,000</u>	<u>2,335,259</u>	<u>1,128,512</u>	<u>719,074</u>	<u>142,576</u>	<u>4,425,421</u>

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Notes to the Financial Statements for the financial year ended 31 March 2022

9. Property, Plant And Equipment (continued)

The freehold land, freehold building and leasehold property held in trust on behalf of the Society by the trustees of the Societies are as follows:

	Locations	Term	Remaining leasehold period as at 31 March 2022
(a)	48 Lorong 23 Geylang Singapore 388376	Freehold	-
(b)	44 Craig Road Singapore 089682	Leasehold	67 years

The depreciation expenses is presented in the statement of financial activities as follows:

	2022	2021
	\$	\$
Administrative expenses	165,847	148,700
Charitable expenses	230,476	228,379
Total depreciation expenses	<u>396,323</u>	<u>377,079</u>

Right-of-use assets acquired under leasing arrangements are presented together with the owned assets of the same class. Details of such leased assets are disclosed in Note 17.

10. Investment Property

	\$
Cost	
As at 1 April 2020	509,779
Additions	-
As at 31 March 2021	<u>509,779</u>
Additions	-
As at 31 March 2022	<u>509,779</u>
Accumulated depreciation	
As at 1 April 2020	254,890
Depreciation	10,196
As at 31 March 2021	<u>265,086</u>
Depreciation	10,196
As at 31 March 2022	<u>275,282</u>
Carrying amount	
At 31 March 2021	<u>244,693</u>
At 31 March 2022	<u>234,497</u>

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Notes to the Financial Statements for the financial year ended 31 March 2022

10. Investment Property (continued)

	2022	2021
	\$	\$
Income statement:		
Rental income from investment property	34,800	34,800
Direct operating expenses (including repairs and maintenance) arising from:		
- Rental generating property	3,630	3,660

The investment property comprises a commercial-cum-residential property that is leased to a third party under operating lease. The lease contains an initial non-cancellable period of two years. Subsequent renewal is negotiated with the lessee. No contingent rents are charged.

The investment property is held in trust on behalf of the Society by the trustees of the Society.

The depreciation expenses are charged under administrative expenses.

At 31 March 2022, the fair value of the Society's investment property was estimated by the management to be approximately \$1,118,000 (2021 - \$1,118,000). The fair value has been estimated based on previous independent valuation report that is based on sales comparison approach and adjusted with fluctuation of property price index published by Singapore Government. The most significant input in the valuation approach is the price per square foot.

The fair value is categorised within Level 3 of the fair value hierarchy (Note 19.1).

11. Inventories

	2022	2021
	\$	\$
Medical consumables and supplies	110,299	110,240

12. Other Receivables

	2022	2021
	\$	\$
Interest receivables	47,283	81,050
Prepayments	20,320	20,968
Deposits to secure services	36,986	12,066
Others	-	531
	104,589	114,615

13. Cash And Cash Equivalents

	2022	2021
	\$	\$
Cash on hand and at bank	2,341,922	2,137,698
Fixed deposits with financial institutions	17,079,423	15,600,719
Cash and cash equivalents in the statement of financial position	19,421,345	17,738,417
Less: Fixed deposits with maturity of over 3 months	(17,079,423)	(15,600,719)
Cash and cash equivalents in the statement of cash flows	2,341,922	2,137,698

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Notes to the Financial Statements for the financial year ended 31 March 2022

14. Fund Account Balances

	2022	2021
	\$	\$
<i>Unrestricted funds</i>		
Accumulated fund ⁽¹⁾	16,386,012	14,811,414
Health Endowment fund ⁽²⁾	7,169,225	7,386,213
Total unrestricted funds	<u>23,555,237</u>	<u>22,197,627</u>
Ratio of unrestricted funds to annual operating expenditure (times)	<u>3.45</u>	<u>3.71</u>

(1) The unrestricted accumulated funds of the Society provide financial stability and the means for the development of the Society activities. The Society intends to maintain the funds at a level sufficient for its operating needs. The Board of Directors reviews the level of funds regularly for the Society's continuing obligations.

(2) The Health Endowment Fund of the Society represents funds used to provide free medical care for the poor and needy. The incoming source of fund is mainly derived from tax-deductible donations from public.

15. Trade And Other Payables

	2022	2021
	\$	\$
Trade payables - External parties	86,954	113,582
Accruals	215,292	151,660
	<u>302,246</u>	<u>265,242</u>

16. Other Liabilities

	Note	2022	2021
		\$	\$
Deferred government grants			
- Care and Share	16.1	438,668	560,188
- NCSS-IA		-	3,120
		<u>438,668</u>	<u>563,308</u>

16.1 Deferred government grants - Care and Share

	2022	2021
	\$	\$
Balance at beginning of the year	560,188	681,708
Less: Amortisation of grant income	(121,520)	(121,520)
Balance at end of the year	<u>438,668</u>	<u>560,188</u>

This relates to grants received from government on a specific government matching grant program (Care and Share program) to affirm the good work of the social service sector. It aims to facilitate new capability, capacity building projects, new programmes, and critical existing needs of social service sector.

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Notes to the Financial Statements for the financial year ended 31 March 2022

17. LeasesSociety as a lessee

The Society has a lease contract for copier machine. The Society's obligation under the lease is secured by the lessor's title to the leased assets. The Society is restricted from assigning and subleasing the leased asset.

(a) Right-of-use asset

The carrying amount of right-of-use asset classified within property, plant and equipment is as follows:

	Leasehold Property
	\$
At 1 April 2020	1,222,554
Depreciation	(47,021)
At 31 March 2021	1,175,533
Depreciation	(47,021)
At 31 March 2022	1,128,512

The carrying amount of right-of-use asset classified within investment property is disclosed in Note 10.

(b) Amounts recognised in the statement of financial activities

	Note	2022	2021
		\$	\$
Depreciation of right-of-use asset			
- Property, plant and equipment	9	47,021	47,021
- Investment property	10	10,196	10,196
		57,217	57,217
Lease expense not capitalised in lease liabilities			
- Expenses relating to short-term leases		32,062	29,006
Total amount recognised in the statement of financial activities		89,279	86,223

(c) Total cash outflows

The Society had total cash outflows for lease of \$32,062 (2021 - \$29,006).

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Notes to the Financial Statements for the financial year ended 31 March 2022

17. Leases (continued)Society as a lessor

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

	2022	2021
	\$	\$
Not later than one year	34,800	29,000
One to two years	29,000	-
	<u>63,800</u>	<u>29,000</u>

The Society leases out its investment property. The lease typically runs for a period of two years. Lease payments are usually increased to reflect market rentals. The lease does not include contingent rentals.

Rental income from investment property is disclosed in Note 10.

18. Financial Instruments**18.1 Financial risk management**

The Society has exposure to the following risks from its use of financial instruments:

- credit risk
- liquidity risk
- market risk

The Society's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Society.

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

The Society does not hold or issue derivative financial instruments for trading purposes or to hedge against fluctuations, if any, in interest rates and foreign exchange.

18.2 Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the Society to incur a financial loss. The Society's exposure to credit risk arises primarily from other receivables. For other financial assets (including cash and cash equivalents), the Society adopts the policy of dealing only with high credit quality counterparties.

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Notes to the Financial Statements for the financial year ended 31 March 2022

18. Financial Instruments (continued)**18.2 Credit risk (continued)**

The Society performs ongoing credit evaluation of its counterparties' financial condition and generally do not require a collateral. The Society considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period.

Receivables are written off when there is no reasonable expectation of recovery. The Society categorises a receivable for write off when a debtor fails to make contractual payment after an extended period of time past due based on historical collection trend. Where receivables have been written off, the Group continues to engage in enforcement activity to attempt to recover the receivables due. Where recoveries are made, these are recognised in the statement of financial activities. Based on the management assessment, the expected credit loss is assessed as immaterial.

Bank balances are transacted with reputable financial institutions possessing high credit quality; hence the risk of default is low.

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position.

18.3 Liquidity risk

Liquidity risk is the risk that the Society will encounter difficulty in raising funds to meet the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Society's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, without incurring unacceptable losses or risking damage to the Society's reputation.

The Society maintains sufficient level of cash and cash equivalents to meet its working capital requirements.

The following are the contractual maturities of financial liabilities, including estimated interest payments and excluding the impact of netting agreements:

	Less than 1 year \$	Between 1 and 5 years \$	Over 5 years \$	Total \$
<u>At 31 March 2022</u>				
Trade and other payables	302,246	-	-	302,246
<u>At 31 March 2021</u>				
Trade and other payables	265,242	-	-	265,242

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Notes to the Financial Statements for the financial year ended 31 March 2022

19. Determination of Fair Values

A number of the Society's accounting policies and disclosures require the determination of fair value, for both financial and non-financial assets and liabilities. Fair values have been determined for measurement and/or disclosure purposes based on the following methods. When applicable, further information about the assumptions made in determining fair values is disclosed in the notes specific to that asset or liability.

19.1 Fair value hierarchy

The Society categorises fair value measurements using a fair value hierarchy that is dependent on the valuation inputs used as follows:

- (a) quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1);
- (b) inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices) (Level 2); and
- (c) inputs for the asset and liability that are not based on observable market data (unobservable inputs) (Level 3).

Assets and liabilities not measured at fair value but for which fair values are disclosed

	Notes	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
<u>31 March 2022</u>					
Non-Financial Assets					
Investment property	10	-	-	1,118,000	1,118,000
Total assets		-	-	1,118,000	1,118,000
<u>31 March 2021</u>					
Non-Financial Assets					
Investment property	10	-	-	1,118,000	1,118,000
Total assets		-	-	1,118,000	1,118,000

19.2 Information about significant unobservable inputs used in Level 3 fair value measurements

Description	Valuation technique	Unobservable input	Inter-relationship between key unobservable inputs and fair values measurement
Investment property	Comparison method	Price per square metre	Significant increases in price per square metre would result in a significantly higher fair value measurement.

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Notes to the Financial Statements for the financial year ended 31 March 2022

19. Determination of Fair Values (continued)**19.3 Valuation policies and procedures***Other receivables*

The fair values of other receivables are estimated as the present value of future cash flows, discounted at the market rate of interest at the measurement date. Current receivables with no stated interest rate are measured at the original invoice amount if the effect of discounting is immaterial. Fair value is determined at initial recognition and, for disclosure purposes, at each annual reporting date.

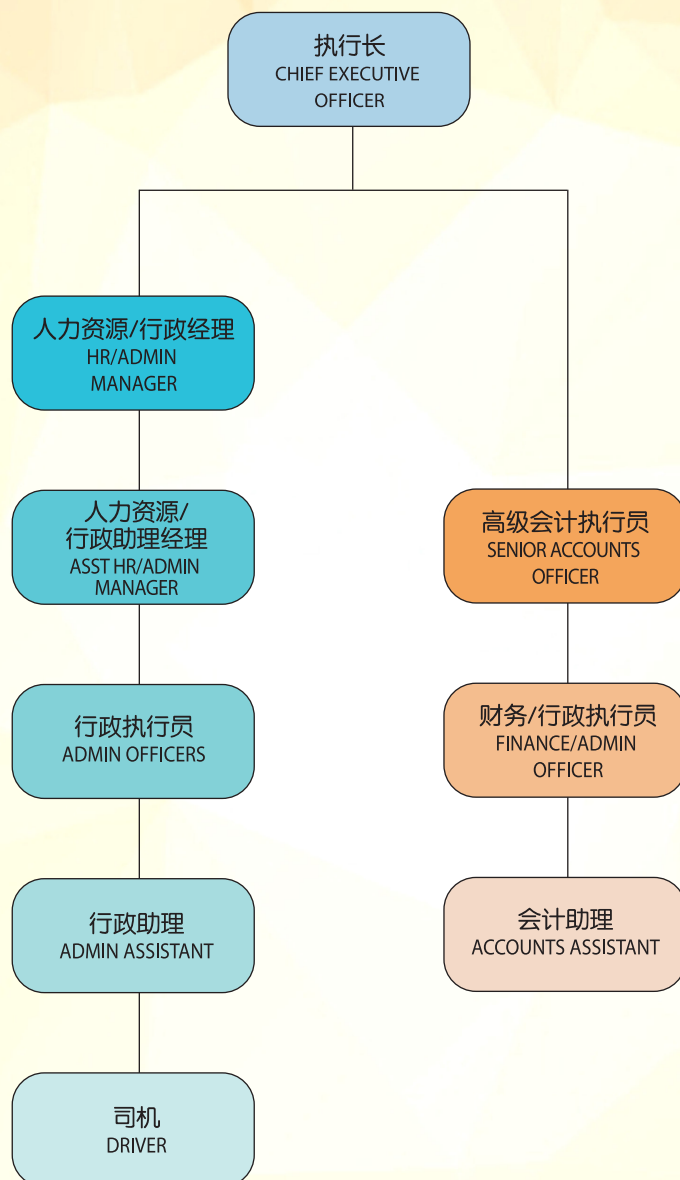
Non-derivative financial liabilities

Non-derivative financial liabilities are measured at fair value at initial recognition and for disclosure purposes, at each annual reporting date. Fair value is calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the measurement date.

Other financial assets and liabilities

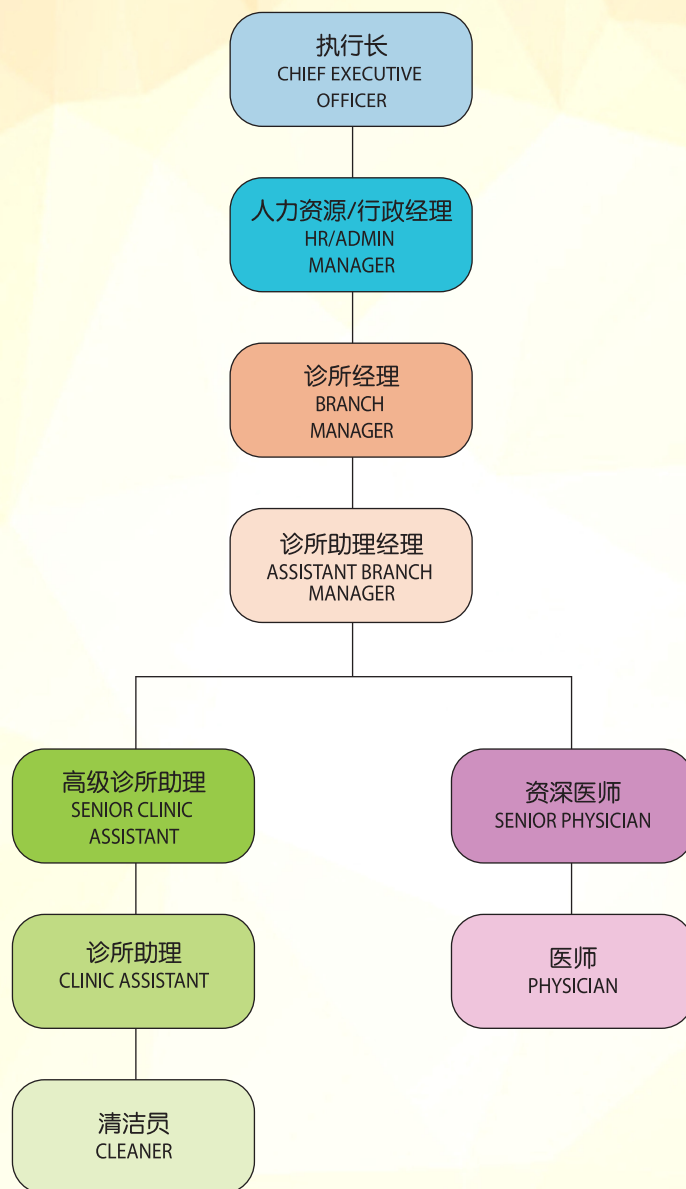
The carrying amount of financial assets and liabilities with a maturity of less than one year is assumed to approximate their fair values.

行政管理组织图表 MANAGEMENT ORGANISATION CHART

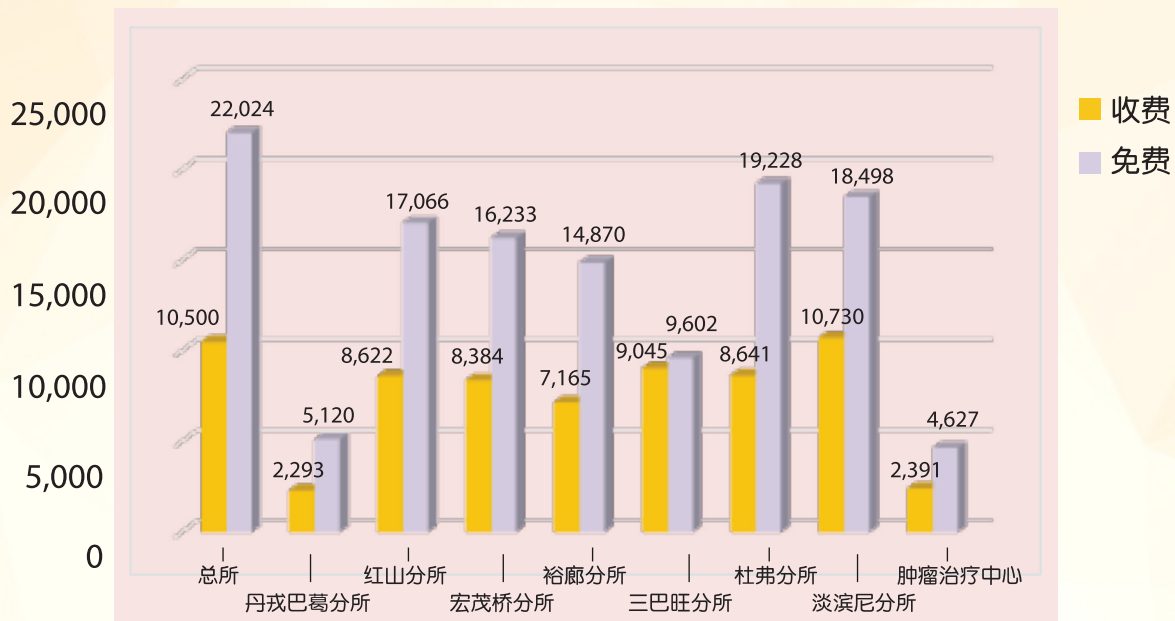


诊所管理组织图表

CLINIC ORGANISATION CHART



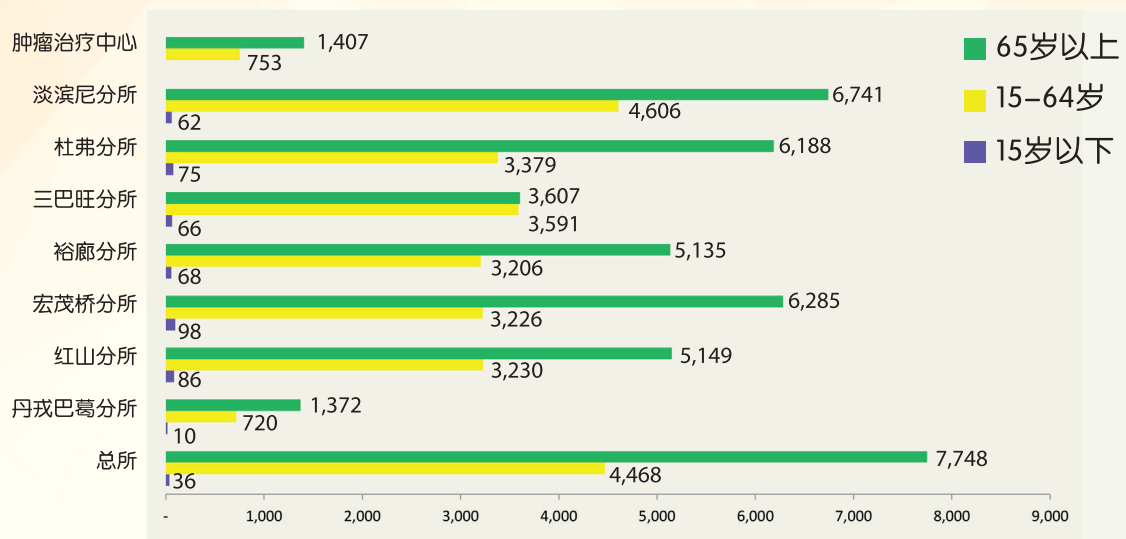
各所义诊人数收费与免费比例 (2021年4月--2022年3月)



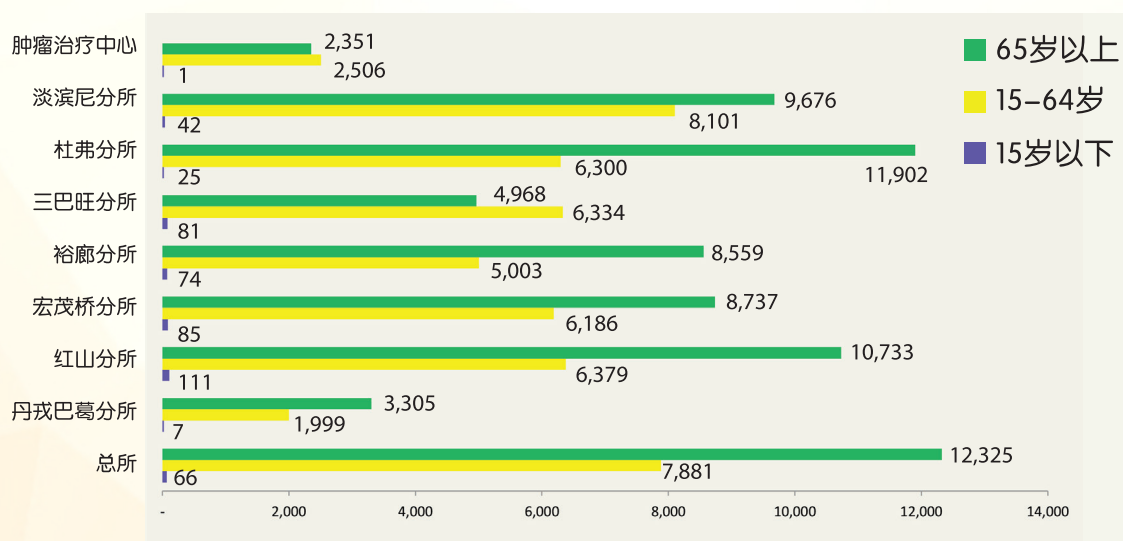
各所内科及针灸人数比例 (2021年4月--2022年3月)



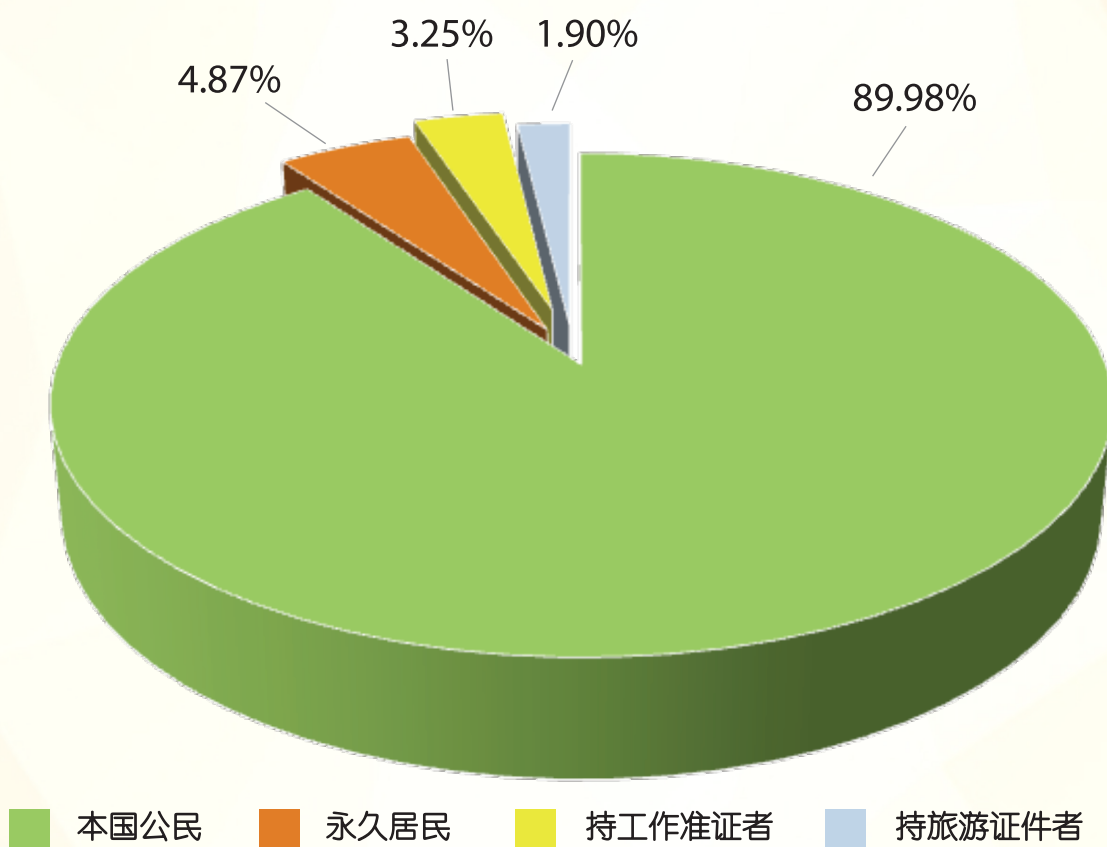
各所义诊人数年龄分类（男性） (2021年4月--2022年3月)



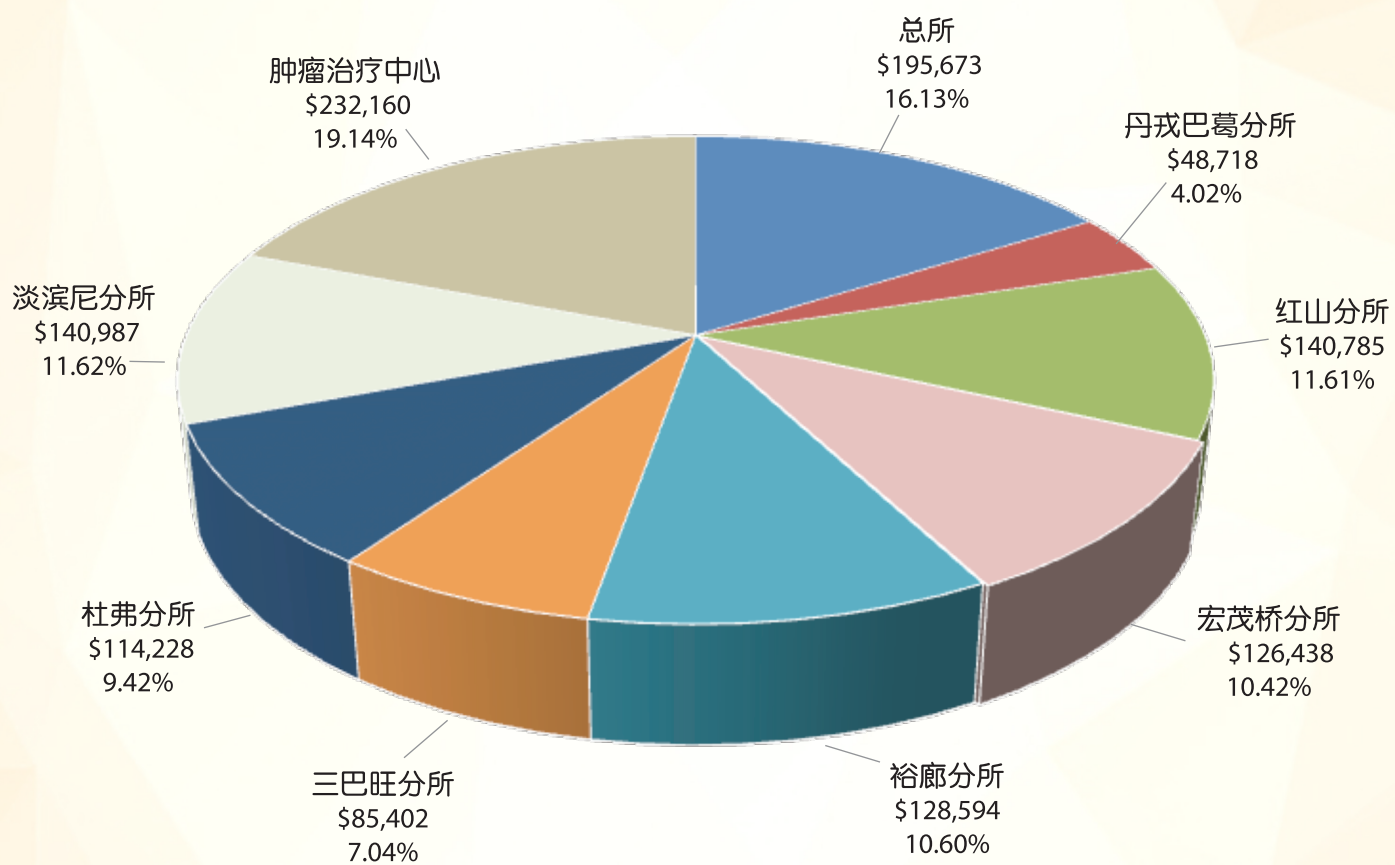
各所义诊人数年龄分类（女性） (2021年4月--2022年3月)



国籍分类 (2021年4月--2022年3月)



药物与针具开销 (2021年4月--2022年3月)





We are expanding!

Join us in contributing towards the expansion of **SBFC Counselling Centre**, with the objective of improving mental and emotional health in our community.

我们正在扩建辅导中心!

期待您的支持,
一起为促进社群的身心康乐作出贡献!

捐款询问
Donation Enquiry:
6748 7292



各所地址 CLINICS LOCATION

- **总所 Main Clinic** (附设肿瘤治疗中心/辅导服务)
48 Lorong 23 Geylang Singapore 388376
询问电话 Tel: 6848 4306 内科/针灸
询问电话 Tel: 6309 0595 肿瘤治疗中心
- **丹戎巴葛分所 Tanjong Pagar Branch** (附设辅导服务)
44 Craig Road Singapore 089682
询问电话 Tel: 6221 6652
- **红山分所 Redhill Branch**
Blk 131 Clarence Lane #01-20 Singapore 140131
询问电话 Tel: 6473 6638
- **宏茂桥分所 Ang Mo Kio Branch**
Blk 348 Ang Mo Kio Ave 3 #01-2096 Singapore 560348
询问电话 Tel: 6453 9466
- **裕廊分所 Jurong Branch**
Blk 320 Jurong East St 31 #01-74 Singapore 600320
询问电话 Tel: 6563 0063
- **三巴旺分所 Sembawang Branch** (附设肿瘤治疗)
Blk 503A Canberra Link #01-13 Singapore 751503
询问电话 Tel: 6555 6705
- **杜弗分所 Dover Branch**
Blk 23 Dover Crescent #01-388 Singapore 130023
询问电话 Tel: 6255 2049
- **淡滨尼分所 Tampines Branch** (附设肿瘤治疗/辅导服务)
Blk 156 Tampines St 12 #01-09 Singapore 521156
询问电话 Tel: 6226 2880

中医义诊服务 TCM Consultation

8:30am—12:00pm, 1:30pm—5:00pm

辅导服务 Counselling Service

9:00am—4:00pm

需要预约 by Appointment 68413370

星期日及公共假期休息 Closed on Sundays and Public Holidays



我们的 愿景 使命 和 价值观

OUR VISION, MISSION & CORE VALUES

愿景 Vision

发扬佛教慈悲喜舍精神，
缔造关怀互助的健康生活。

To propagate the Buddha's teaching of Loving-kindness, Compassion, Joy and Equanimity and to promote healthy living through sincere care and mutual support.

使命 Mission

于诸病苦，为作良医—为病患者提供高素质的医药照顾；
于贫穷者，令得伏藏—为弱势群体减轻经济负担。

To provide high quality medical healthcare to the sick & needy at a subsidized cost.
To provide FREE medical services to the low income families to help them relieve of financial burden.

核心价值观 Core Values

慈悲 / 平等 / 智慧 / 真诚 / 感恩 / 奉献
Loving-Kindness and Compassion / Equality / Wisdom
Sincerity / Gratitude / Contribute