

# ANNUAL REPORT 2009



Singapore Nursing Board

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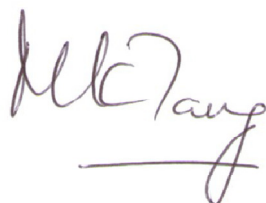
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# ANNUAL REPORT 2009

In the opinion of the Board, the annual report of the SINGAPORE NURSING BOARD are drawn up so as to present fairly the state of affairs of the SINGAPORE NURSING BOARD as at 31 March 2010.

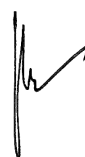
On behalf of the Board,



Mrs Nellie Tang Muay Kiah

Chairman

31 December 2010



Ms Pauline Tan Cheng Jee

Registrar

31 December 2010

## ORGANISATION DETAILS

Board Secretary	Ms Boon Juag Fong (till 31 August 2010) Ms Pauline Tan Cheng Jee (covering from 1 September 2010)
Address	16 College Road, #01-01 College of Medicine Building, Singapore 169854
Telephone	6478 5416
Fax	6353 3460



## SINGAPORE NURSING BOARD

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### VISION

**A Global Leader in Nursing Regulation**

### MISSION

**To Uphold Professional Nursing Standards and Honour the Public Trust**

## FOREWORD

The year 2009 observed a year of changes that started with the appointment of the new Board by the Minister for Health on 1 May 2009 for a period of 3 years. I am honoured to be reappointed as Chairman of the new Board.

Another major change is the relocation of the Singapore Nursing Board's operations to the National Kidney Foundation (NKF) Building at 81 Kim Keat Road on 28 May 2009. With this relocation, SNB is also reviewing its resource and process capability in view of the steady increase in the number of registrations of nurses.

Further enhancement was made to the Advanced Practice Nurse (APN) certification framework to include the increase in the minimum number of clinical practice hours during internship. The aim is to further strengthen the clinical capabilities and competencies of our APNs. A series of roadshows on the APN Certification Process were jointly conducted with Nursing Branch, Ministry of Health to increase awareness of the APN's role and the certification framework.

SNB also commenced giving talks about its regulatory functions in 2009 to graduating students of nursing schools. The aim was to increase awareness among new nurses of their professional and legal obligations to protect patient safety and honour the public trust.

SNB hosted delegates from Philippines and Brunei Darussalam, sharing with them Singapore's system for regulating the education and practice of nurses. It was a privilege for SNB to be viewed as a resource in nursing regulatory knowledge and practice to our South East Asian counterparts.

Hence, year 2009 was a year of change, enhancement and implementing new initiatives. SNB can look forward in the coming years to grow in her capability to enhance and improve the administration of nursing regulatory functions as well as contribute to the worldwide pool of nursing regulatory knowledge and practice.

***Mrs Nellie Tang M K***

***Chairman***

## BOARD MEMBERS

### Appointed Board till 30 April 2009

<b>Position</b>	<b>Name</b>	<b>Designation</b>
<i>Chairman</i>	<i>Mrs Nellie Tang Muay Kiah</i>	<i>Chief Executive Officer Parkway College</i>
<i>Registrar</i>	<i>Ms Pauline Tan Cheng Jee</i>	<i>Chief Nursing Officer Ministry of Health</i>
<i>Ex-officio Member</i>	<i>Dr Lau Hong Choon</i>	<i>Director Manpower Standards &amp; Development Ministry of Health</i>
	<i>Mdm Low Khah Gek</i>	<i>Deputy Director (Sciences) Ministry of Education</i>
<i>Members</i>	<i>Ms Ang Beng Choo</i>	<i>Director Health Services Research (Nursing) Ministry of Health</i>
	<i>Ms Ang Neo Kim Emily</i>	<i>Deputy Director Nursing National University Hospital</i>
	<i>Ms Chen Yee Chui</i>	<i>Assistant Chief Nursing Officer Ministry of Health</i>
	<i>Dr Choo Li Nah</i>	<i>Ag Director Policy &amp; Communications Department Agri-Food &amp; Veterinary Authority of Singapore</i>
	<i>Ms Gwee Mui Boon</i>	<i>Course Manager School of Applied Health Sciences ITE College East</i>
	<i>Ms Lee Heng Pheng</i>	<i>Director Nursing KK Women's and Children's Hospital</i>
	<i>A/Prof. Terry S H Kaan</i>	<i>Lecturer Faculty of Law National University of Singapore</i>
	<i>A/Prof Lim Swee Hia</i>	<i>Director Nursing Outram Campus Singapore General Hospital</i>
	<i>Ms Low Beng Hoi</i>	<i>Director Nursing Alexandra Hospital</i>
	<i>Ms Pang Yann Lih Annie</i>	<i>Director Hospital (Operations) Raffles Hospital</i>
	<i>Ms Tan Wee King</i>	<i>Singapore Nurses Association</i>
	<i>Ms Wong Luan Wah</i>	<i>Director School of Health Sciences (Nursing) Nanyang Polytechnic</i>
	<i>Mr Yong Keng Kwang</i>	<i>Deputy Director Nursing Tan Tock Seng Hospital</i>



## New Board Appointed From 1 May 2009 to 30 April 2012

<b>Position</b>	<b>Name</b>	<b>Designation</b>
<i>Chairman</i>	<i>Mrs Nellie Tang Muay Kiah</i>	<i>Chief Executive Officer Parkway College</i>
<i>Registrar</i>	<i>Ms Pauline Tan Cheng Jee</i>	<i>Chief Nursing Officer Ministry of Health</i>
<i>Ex-officio Members</i>	<i>Dr Lau Hong Choon</i>	<i>Director Manpower Standards &amp; Development Ministry of Health</i>
	<i>Mrs Dolly Ong Kim Leng</i>	<i>Principal Zhonghua Secondary School</i>
<i>Members</i>	<i>Mr David Ang Chee Chim</i>	<i>Executive Director Singapore Human Resources Institute</i>
	<i>Ms Jessy Chang Yut Keng</i>	<i>Nursing Administrator Mount Elizabeth Hospital</i>
	<i>Ms Chen Yee Chui</i>	<i>Assistant Chief Nursing Officer Ministry of Health</i>
	<i>Dr Choo Li Nah</i>	<i>Ag. Director Policy &amp; Communications Department Agri-Food &amp; Veterinary Authority of Singapore</i>
	<i>A/Prof. Terry S H Kaan</i>	<i>Lecturer Faculty of Law National University of Singapore</i>
	<i>Ms Clair KHOO Siok Hiang</i>	<i>Assistant Manager School of Health Sciences Nanyang Polytechnic</i>
	<i>Ms Paulin Koh</i>	<i>Deputy Director Nursing KK Women's &amp; Children's Hospital</i>
	<i>A/Prof Lim Swee Hia</i>	<i>Director Nursing Outram Campus Singapore General Hospital</i>
	<i>Ms Lina Ma Yee Sheung</i>	<i>Executive Director Lions Home for the Elders</i>
	<i>Ms Low Beng Hoi</i>	<i>Director Nursing Alexandra Hospital</i>
	<i>Mr Tay Wei Sern</i>	<i>Course Manager School of Applied Health Sciences ITE College East</i>
	<i>Ms Wong Luan Wah</i>	<i>Director School of Health Sciences (Nursing) Nanyang Polytechnic</i>
	<i>Mr Yong Keng Kwang</i>	<i>Deputy Director Nursing Tan Tock Seng Hospital</i>

## KEY MANAGEMENT PERSONNEL

<b><i>Name</i></b>	<b><i>Designation</i></b>
Ms Pauline Tan Cheng Jee	Registrar
Ms Boon Juag Fong	Executive Secretary
Mrs Esther Lim	Assistant Executive Secretary

## KEY HIGHLIGHTS

### Appointment of a new Board

The tenure of the Board ended on 30 April 2009. A new Board was appointed by the Minister for Health on 1 May 2009 for a period of 3 years. Mrs Nellie Tang was re-appointed as the Chairman of the new Board.



Front row, sitting (from left): Ms Paulin Koh, Mr David Ang Chee Chim, Mr Yong Keng Kwang, Mrs Nellie Tang, Mr Tay Wei Sem, Dr Lau Hong Choon, A/Prof Lim Swee Hia  
Back row, sitting (from left): Ms Jessie Chang Yut Keng, Ms Lina Ma Yee Sheung, Ms Chen Yee Chui, Mrs Dolly Ong Kim Leng, Dr Choo Li Nah, Ms Wong Luan Wah, Ms Low Beng Hoi, Ms Clair Khoo Siok Hiang  
Not in picture: Ms Pauline Tan Cheng Jee, A/Prof Terry Kaan S H

### Shift of Operations to 81 Kim Keat Road

The Singapore Nursing Board's operating office was re-located to NKF Building at 81 Kim Keat Road on 28 May 2009, after more than 8 months of planning and preparation. The SNB office was closed from 26 May 2009 to prepare for the shift and re-opened on 1 June 2009.

The new operations office included a conference room and a meeting room as well as expanded office space to cater to increased headcount due to the steady increase in number of registrations of nurses in recent years. The official address remains at 16 College Road, College of Medicine Building.

## Advanced Practice Nurses

The Advanced Practice Nurse (APN) certification framework was further refined and approved by the Board. New amendments included the increase in the minimum number of clinical practice hours during internship (from 1040 to 1280 hrs) and that National University of Singapore Master of Nursing graduates must apply for APN certification within 1 year of graduation.

The year 2009 also saw the highest number of APNs being certified so far. Another 20 APNs were certified representing 118% increase over the previous year. This brings a total of 37 certified APN at the end of 2009.

## Roadshow on APN Certification Process

A series of roadshows on Advanced Practice Nurses (APN) was jointly organized with Nursing Branch, Ministry of Health, of which 2 were conducted in 2009 and another 7 conducted in 2010. They were conducted in various restructured hospitals and institutions to increase awareness of the roles and scope of APNs and highlight SNB's APN certification framework.

## Talks to Graduating Students of Pre-Enrolment and Pre-Registration Nursing Courses

An initiative to communicate SNB's regulatory functions in relation to patient safety to graduating nursing students was started. Talks to graduating students were conducted at ITE College East, Nanyang Polytechnic, Ngee Ann Polytechnic and National University of Singapore. This aims to provide consistent information about the legislation and regulation of the nurses and nursing practice in Singapore to prospective nurses. Two sessions were conducted in 2009 with more sessions planned for 2010.

## International Meeting

Registrar and Executive Secretary participated in the 24th International Council of Nurses' (ICN) Quadrennial Congress in Durban, South Africa from 27 June - 4 July 2009. The theme of the Congress was "Leading Change: Building Healthier Nations". Registrar was invited by ICN to speak on "Accreditation" as a plenary speaker and to share on Singapore's experience as a panel member of the Chief Nursing Officers' Forum. A wide range of papers on the challenges and priorities in health care and nursing from an international perspective was presented. The Congress also provided invaluable opportunities to meet and network with nursing colleagues from around the world.

## Our Overseas Visitors

### (1) Delegates from the Philippines

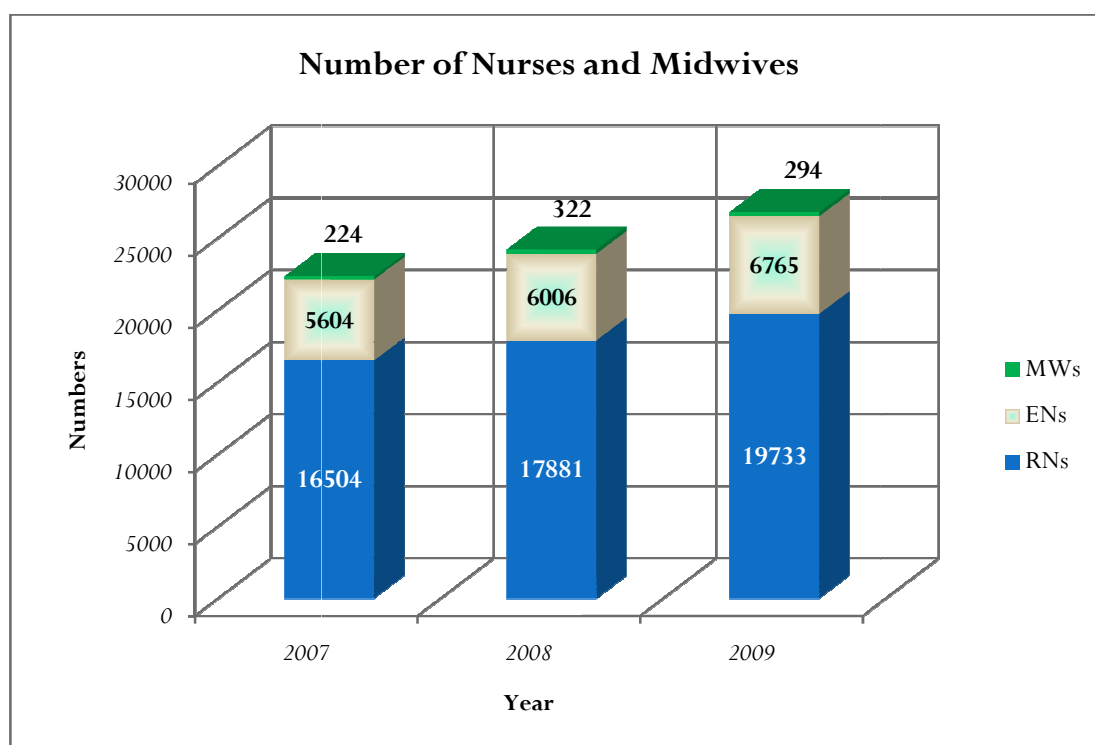
Executive Secretary and Ms Chen Yee Chui, hosted a visit by a group of 3 delegates from the Philippines on 12 August 2009. The delegates are Hon. Mona Dumlao Valisno, Presidential Assistant for Education, Office of the President of the Philippines, Dr Nilo L. Rosas, Commissioner, Professional Regulation Commission and Dr Nelia Benito, Director of National Educational Testing and Research Centre of the Department of Education. There was sharing of regulation of nurses and the educational standards and practices of nurses.

### (2) Delegates from Brunei Darussalam

Executive Secretary and nursing staff of SNB hosted Ms Hajah Kamariah Haji Abdul Rahman, Deputy Head, Continuing Nursing Education Unit (CNEU) and Ms Noraliah Abdullah, CNEU, Department of Nursing Services, Ministry of Health, Brunei Darussalam on 10 and 11 December 2009. SNB's functions and processes in the accreditation of local nursing programmes and clinical areas were shared with the delegates. The delegates also visited Nanyang Polytechnic to have better understanding of our nursing education system.

## REGISTRATION

By the end of 2009, there were 26792 Nurses and Midwives on the Register and Roll. These numbers increased by 10.7% over the preceding year (compared with 8.4% between 2007 and 2008).



In 2009, a total of 3595 new nurses/midwives were registered. This is marginally less (4.6%) than the 3768 new registrations in 2008.

**Table: Number of New Registrations for 2009**

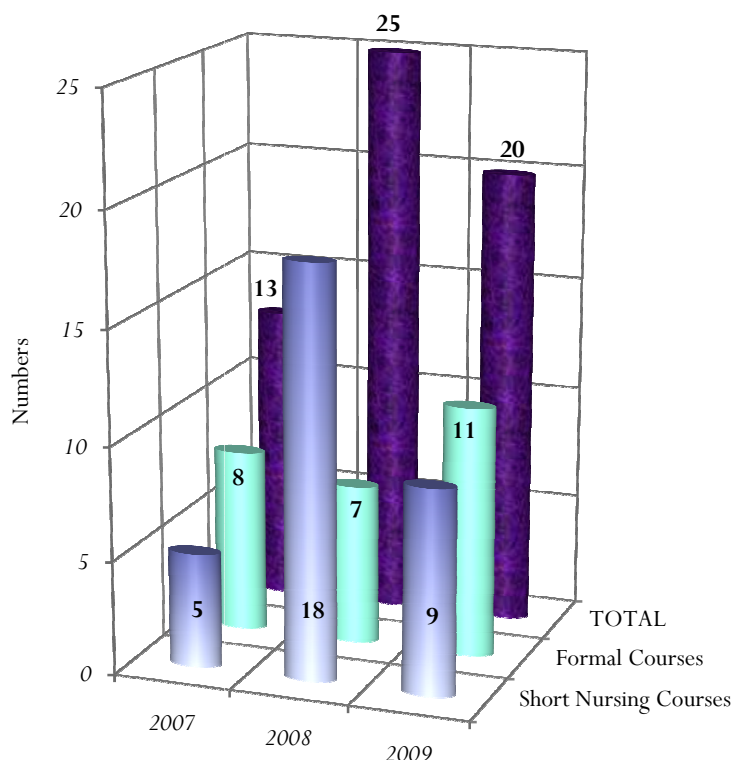
	Local*	Foreign	Total
Registered Nurse	1077	1214	2291
Enrolled Nurse	444	845	1289
Registered Midwife	14	1	15
<b>Total</b>	<b>1535</b>	<b>2060</b>	<b>3595</b>

\* Singaporeans and PRs

## EDUCATION

A total of 20 courses were accredited in 2009.

**Courses Accredited in Years 2007 - 2009**



	2007	2008	2009
Short Nursing Courses	5	18	9
Formal Courses	8	7	11
TOTAL	13	25	20

The Education Committee continued its accreditation of clinical areas that are suitable for the clinical practice of pre-registration, pre-enrolment and post-registration courses. An additional 4 nursing homes and a private hospital were accredited in 2009. This was in addition to increased wards/clinical areas being accredited in existing acute/ community hospitals, National Centres and nursing homes. These strategies helped to expand the available areas and eased the crunch in clinical areas for nursing students' clinical placement.

The committee also worked on consolidating feedback from various stakeholders and finalizing the Singapore Nursing Board's Standards for Nursing Education.

## Courses Accredited in 2009

Course Title		Institution	Accredited till
<b>Courses for the purpose of Registration</b>			
1	Diploma in Nursing	Parkway College of Nursing and Allied Health	7 Feb 2012
2	Diploma in Health Sciences (Nursing)	Ngee Ann Polytechnic	January 2012
3	Bachelor of Science (Nursing) (Honours)	National University of Singapore	18 May 2012
4	Master of Nursing (Critical Care Specialisation)	National University of Singapore	18 June 2012
<b>Advanced Diploma/ Specialist Diploma Courses</b>			
5	Advanced Diploma in Nursing (Palliative Care)	Nanyang Polytechnic	18 June 2012
6	Advanced Diploma in Nursing (Chronic Disease Management)	Ngee Ann Polytechnic	September 2012
7	Advanced Diploma in Perioperative Nursing	Ngee Ann Polytechnic	18 Mar 2012
8	Specialist Diploma in Nursing (Diabetes Management And Education)	Nanyang Polytechnic	Re-accredited till 18 June 2012
<b>Post-registration Courses (Bachelor)</b>			
9	Bachelor of Nursing	Griffith University in collaboration Human Capital Educational Group	Re-accredited till 1 Apr 2012
10	Bachelor of Health Science (Nursing)	La Trobe University in partnership with Singapore Nurses Association	Re-accredited till 8 Jul 2012
11	Bachelor of Science in Professional Practice – Nursing	Queen Margaret University in partnership with EASB Institute of Management	8 May 2012
<b>Short Nursing Courses</b>			
12	Traineeship Program for Foreign Registered Nurses	HMI, Institute of Health Sciences	22 Oct 2011
13	Course on Venepuncture and Peripheral Intravenous Cannulation	SingHealth Alice Lee Institute of Advanced Nursing	NA
14	Cardiac & Cardiothoracic Vascular Nursing	National University Hospital	NA
15	Advanced Peri-Operative Nursing	National University Hospital	NA
16	Advanced Surgical Nursing	National University Hospital	NA
17	Return To Nursing For Enrolled Nurses	National University Hospital	NA
18	Return To Nursing For Registered Nurses	National University Hospital	NA
19	Advanced Skills in Management of Asthma	National Healthcare Group College	NA
20	Advanced Nephrology Nursing Course	National University Hospital	NA



## ADVANCED PRACTICE NURSE (APN) CERTIFICATION

During 2009, a total of 9 APN Certification Panel Interviews were convened and 20 additional APNs were certified. Hence at end of 2009, there were 37 fully certified APNs under the 4 Areas of Practice namely Acute Care, Community, Medical/Surgical and Mental Health.

Area of Practice	Numbers as at 31 Dec 2009
Acute Care	5
Community	8
Medical/Surgical	18
Mental Health	6
<b>TOTAL</b>	<b>37</b>

## COMPLAINTS

During the year the Board investigated 4 complaints.

### Case 1

A Registered Nurse was found guilty of misconduct following misrepresentation on 5 occasions to pilfer a cough mixture for her own consumption.

She was suspended for 18 months and ordered to seek psychiatrist treatment and evaluation.

### Case 2

An Enrolled Nurse was convicted by the Subordinate Court for theft in a department store. A Complaints Committee hearing was convened. The committee found that a criminal conviction for theft was a serious act of misconduct that touches on her integrity. She was suspended for 6 months.

### Case 3

During a Complaints Committee hearing, a Registered Nurse was found to be negligent in leaving a medicine trolley unattended resulting in a patient helping himself to carbimazepine tablets. In suppressing the information by failing to report, he was found guilty of misconduct. The nurse was suspended for 2 years and a letter of warning was also issued.

### Case 4

A Registered Nurse was arrested and admitted to the Drug Rehabilitation Centre (DRC) for 6 months with 2 years of supervision by DRC. During the Complaints Committee hearing, she was remorseful of her actions. She was given a letter of warning and suspended for 9 months pending confirmation from DRC of the revocation of her supervision. The Board reserves the right to extend her suspension in the event that her supervision is not revoked.

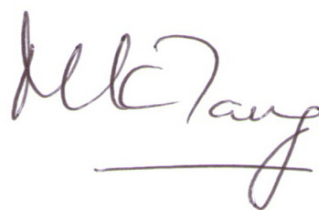
## FINANCIAL REPORT

### Statement by The Board's Management

In our opinion, the financial statements set out on pages 18 to 29 are properly drawn up so as to give a true and fair view of the state of affairs of Singapore Nursing Board as at 31 March 2010 and of the results, changes in accumulated surplus and cash flows of the Board for the year then ended and there are reasonable grounds to believe that the Board will be able to pay its debts as and when they fall due.

The Board's management has, on the date of this statement, authorised these financial statements for issue.

On behalf of the Board,



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Nellie Tang Muay Kiah (Mrs)  
Chairman



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Pauline Tan Cheng Jee  
Registrar

Singapore, 6 July 2010

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SINGAPORE NURSING BOARD

We have audited the accompanying financial statements of Singapore Nursing Board (the "Board") set out on pages 18 to 29, which comprise the balance sheet (statement of financial position) as at 31 March 2010, and the statement of comprehensive income, statement of changes in accumulated surplus and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Nurses and Midwives Act (Chapter 209) (the "Act") and Singapore Statutory Board Financial Reporting Standards prescribed by the Accountant-General. This responsibility includes:

- (a) designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- (b) selecting and applying appropriate accounting policies; and
- (c) making accounting estimates that are reasonable in the circumstances.

### *Auditors' Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board's Management, as well as evaluating the overall presentation of the financial statements.

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
**SINGAPORE NURSING BOARD**

*(continued)*

*Opinion*

In our opinion,

- (a) the financial statements are properly drawn up in accordance with the Act and the Singapore Statutory Board Financial Reporting Standards so as to give a true and fair view of the state of affairs of the Board as at 31 March 2010 and the results, changes in accumulated surplus and cash flows of the Board for the year ended on that date;
- (b) the accounting and other records, and the registers required by the Act to be kept by the Board have been properly kept in accordance with the provisions of the Act; and
- (c) the receipt, expenditure and investments of monies and the acquisition and disposal of assets by the Board during the year are in accordance with the provisions of the Act.

LO HOCK LING & CO.  
PUBLIC ACCOUNTANTS AND  
CERTIFIED PUBLIC ACCOUNTANTS

Singapore, 6 July 2010

## Statement of Financial Position as at 31 March 2010

	<u>Notes</u>	<u>2010</u>	<u>2009</u>
		\$	\$
<b><u>ACCUMULATED SURPLUS</u></b>		2,610,756	2,544,813
<b>REPRESENTED BY</b>			
<b><u>NON-CURRENT ASSETS</u></b>			
Property, plant and equipment	4	215,724	616
<b><u>CURRENT ASSETS</u></b>			
Fees receivable		11,740	21,320
Other receivables	5	77,921	42,810
Fixed deposits with financial institution	6	2,024,000	2,000,000
Cash and bank balances		1,125,404	1,382,453
		3,239,065	3,446,583
<b><u>LESS CURRENT LIABILITIES</u></b>			
Payables	7	59,857	129,855
Advance practising certificate fees received		770,026	719,119
Provision for contribution to consolidated fund		14,150	53,412
		844,033	902,386
<b>Net current assets</b>		2,395,032	2,544,197
<b>Total net assets</b>		2,610,756	2,544,813

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

## Statement of Comprehensive Income for the year ended 31 March 2010

	<u>Notes</u>	<u>2010</u> \$	<u>2009</u> \$
<b><u>INCOME</u></b>			
Application fees		113,790	122,710
Registration fees		63,910	69,810
Enrolment income		24,240	29,880
Practising certificate fees		1,019,593	931,399
Re-registration fees		360	180
Replacement charges		8,800	9,400
Service charges		74,646	90,076
Interest on fixed deposit		16,431	30,682
Late charges		25,800	18,540
Other income		360	5,300
		<u>1,347,930</u>	<u>1,307,977</u>
<b><u>LESS EXPENDITURE</u></b>			
Allowance for unutilised leave		6,532	-
Audit fees		7,055	3,500
Central provident fund contributions		52,549	37,368
Committee expenses		240	236
Computer operation and maintenance		144,750	168,549
Depreciation on property, plant and equipment	4	25,943	554
Legal expenses		19,489	20,336
Medical fees		1,045	589
Miscellaneous		18,080	51,931
Office equipment maintenance		3,043	3,642
Postages		19,933	19,605
Printing and stationery		28,180	32,609
Refreshments		231	127
Rental of premises		156,121	59,203
Renovation expenses		61,589	-
Salaries		674,645	567,795
Staff training		16,629	12,329
Staff welfare		3,615	2,500
Transport expenses		2,510	1,858
Utilities		22,516	11,055
		<u>1,264,695</u>	<u>993,786</u>
Surplus before contribution to consolidated fund		83,235	314,191
Contribution to consolidated fund			
- current year	8	( 14,150 )	( 53,412 )
- under-provision in prior year		( 3,142 )	-
		( <u>17,292</u> )	( <u>53,412</u> )
Total comprehensive income for the year		<u>65,943</u>	<u>260,779</u>

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

### Statement of Changes in Accumulated Surplus for the year ended 31 March 2010

	Accumulated <u>surplus</u> \$
Balance as at 1 April 2008	2,284,034
Total comprehensive income for the year	<u>260,779</u>
Balance as at 31 March 2009	2,544,813
Total comprehensive income for the year	<u>65,943</u>
Balance as at 31 March 2010	<u><u>2,610,756</u></u>

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



## Statement of Cash Flows for the year ended 31 March 2010

	<u>Notes</u>	<u>2010</u> \$	<u>2009</u> \$
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>			
Surplus before contribution to consolidated fund		83,235	314,191
Adjustments for:			
Allowance for unutilised leave		6,532	-
Depreciation on property, plant and equipment	4	25,943	554
Interest income		( 16,431 )	( 30,682 )
		<u>16,044</u>	( 30,128 )
Operating surplus before working capital changes		99,279	284,063
(Increase)/decrease in receivables		( 33,100 )	18,972
(Decrease)/increase in payables		( 76,530 )	86,022
Increase in advance practising certificate fees received		50,907	71,141
Changes in working capital		( 58,723 )	176,135
Cash generated from operations		40,556	460,198
Contribution to consolidated fund		( 56,554 )	( 77,234 )
Net cash (used in)/from operating activities		( 15,998 )	382,964
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>			
Interest received		24,000	14,861
Purchase of property, plant and equipment	4	( 241,051 )	-
Net cash (used in)/from investing activities		( 217,051 )	14,861
Net (decrease)/increase in cash and cash equivalents		( 233,049 )	397,825
Cash and cash equivalents at beginning of the year		<u>3,382,453</u>	<u>2,984,628</u>
Cash and cash equivalents at end of the year	9	<u><u>3,149,404</u></u>	<u><u>3,382,453</u></u>

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

## NOTES TO THE FINANCIAL STATEMENTS - 31 March 2010

The following notes form an integral part of the financial statements.

### 1. GENERAL INFORMATION

The Singapore Nursing Board (the "Board") is domiciled and set up in the Republic of Singapore under the Nurses And Midwives Act (Chapter 209). Its registered address is 16 College Road, #01-01, College of Medicine Building, Singapore 169854 and its operating office is at 81 Kim Keat Road, #08-00, Singapore 328836.

### 2. SIGNIFICANT ACCOUNTING POLICIES

#### (a) Basis of Preparation

The Board presents its financial statements in Singapore dollars, which is also its functional currency.

These financial statements are prepared in accordance with the historical cost convention except as disclosed in the accounting policies below, and comply with the Statutory Board Financial Reporting Standards ("SB-FRS"), including related Interpretations promulgated by the Accountant-General and the Nurses And Midwives Act (Chapter 209).

On 1 April 2009, the Board adopted the new or amended SB-FRS and INT SB-FRS (Interpretations of Statutory Board Financial Reporting Standards) that are mandatory for application from that date. Changes to the Board's accounting policies have been made as required, in accordance with the transitional provisions in the respective SB-FRS and INT SB-FRS.

The following are the new or revised SB-FRS and INT SB-FRS that are relevant to the Board:

- SB-FRS 1 (revised) *Presentation of Financial Statements* (effective from 1 January 2009). The revised standard prohibits the presentation of items of income and expenses which are non-owner in nature in the statement of changes in accumulated surplus. All non-owner changes in accumulated surplus are shown in a performance statement, but entity can choose either to present one performance statement (the statement of comprehensive income) or two statements (the income and expenditure statement and statement of comprehensive income). The Board has chosen to adopt the former alternative. Where comprehensive information is restated or reclassified, a restated balance sheet (or "statement of financial position") is required to be presented as at the beginning comparative period. There is no restatement of the balance sheet as at 1 April 2008 in the current financial year.
- Amendments to SB-FRS 107 Financial Instruments: Disclosures - *Improving disclosures about financial instruments* (effective from 1 January 2009). The amendment requires enhanced disclosures about fair value measurement and liquidity risk. In particular, the amendment requires disclosure of fair value measurements by a three-level fair value measurement hierarchy. The adoption of the amendment results in additional disclosures but does not have an impact on the accounting policies and measurement bases adopted by the Board.

The adoption of these new/revised SB-FRSs did not have any material effect on the Board's financial statements and did not result in substantial changes to the Board's accounting policies.

## 2. SIGNIFICANT ACCOUNTING POLICIES (*continued*)

### (b) Accounting Estimates and Judgements

The preparation of financial statements in conformity with SB-FRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical circumstances, the results of which form the basis of making judgements about carrying amounts of assets and liabilities that are not readily apparent from other sources.

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

### (c) SB-FRS and INT SB-FRS not yet effective

The Board has not applied any new SB-FRS or INT SB-FRS (Interpretations of Statutory Board Financial Reporting Standards) that has been issued as at the balance sheet date but is not yet effective. The management does not anticipate the adoption of the new SB-FRS and INT SB-FRS in future financial periods to have any material impact on the Board's financial statements in the period of initial application.

### (d) Property, Plant and Equipment

All items of property, plant and equipment are initially recorded at cost. The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to the Board and the cost of the item can be measured reliably.

Property, plant and equipment are stated at cost less accumulated depreciation and impairment loss, if any.

Depreciation is calculated on the straight line basis so as to write off the cost, less the residual value, of the assets over their estimated useful lives. The estimated useful lives are as follows:

Furniture, fixtures and fitting	8 years
Office equipment	5 years
Computer systems	3 years
Computer and communication systems	5 years

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

The residual values, useful lives and depreciation methods of property, plant and equipment are reviewed and adjusted as appropriate, at each financial year-end.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the assets is included in profit or loss in the year the asset is derecognised.

## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### (e) Receivables

Receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less allowance for impairment. Receivables with a short duration are not discounted.

When there is objective evidence that the Board will not be able to collect all amounts due according to the original terms of the receivables, an impairment loss is recognised. The amount of the impairment loss is measured as the difference between the carrying value of the receivable and the present value of the estimated future cash flows discounted at the original effective interest rate. The carrying amount of the receivable is reduced directly or through the use of an allowance account. The amount of the loss is recognised in profit or loss.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss shall be reversed either directly or by adjusting an allowance account. The amount of the reversal shall be recognised in profit or loss.

### (f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash in hand, cash at bank and bank deposits which are subject to insignificant risks of changes in value. Cash equivalents are stated at amounts at which they are convertible into cash.

### (g) Payables

Payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method. Payables with a short duration are not discounted.

### (h) Income Tax

The income of the Board is exempted from income tax under Section 13(1)(e) of the Singapore Income Tax Act.

### (i) Revenue Recognition

#### (i) Revenue

Revenue from practising fees, which is levied yearly on nurses and midwives is recognised in the financial statements on the accrual basis. Other types of income are recognised on the cash basis.

#### (ii) Interest Income

Interest income is recognised on a time-proportion basis, using the effective interest method, unless collectibility is in doubt.

### (j) Employee Benefits

#### (i) Defined Contribution Plans

The Board makes contributions to the state provident fund (Central Provident Fund). Such contributions are recognised as compensation expenses in the same period as the employment that gave rise to the contributions.

## 2. SIGNIFICANT ACCOUNTING POLICIES (*continued*)

### (ii) Short-term Compensated Absences

Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for employee entitlements to annual leave as a result of services rendered by employees up to the balance sheet date.

### (k) Impairment of Non-Financial Assets

The carrying amounts of the Board's assets subject to impairment are reviewed at each balance sheet date to determine whether there is any indication of impairment. If such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and its value in use. The value in use is the present value of estimated future cash flows expected to arise from the continuing use of the asset and from its disposal at the end of its useful life.

An impairment loss on a non-revalued asset is recognised in profit or loss. An impairment loss on a revalued asset is recognised in other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same asset. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount or when there is an indication that the impairment loss recognised for the asset no longer exists or decreases. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had been recognised.

### (l) Provisions

Provisions are recognised when the Board has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made.

### (m) Operating Leases

Leases whereby the lessor effectively retains substantially all the risks and benefits of ownership of the leased item are classified as operating leases. Operating lease payments are recognised as an expense in the statement of comprehensive income on a straight line basis over the lease term.

## 3. PRINCIPAL ACTIVITIES

The principal activities of the Board are as listed in Section 8 of The Nurses And Midwives Act (Chapter 209).

#### 4. PROPERTY, PLANT AND EQUIPMENT

	<u>Furniture, fixtures and fitting</u>	<u>Office equipment</u>	<u>Computer systems</u>	<u>Computer and communication systems</u>	<u>Total</u>
	\$	\$	\$	\$	\$
<u>Cost</u>					
At 1 April 2008	1,111	7,525	57,404	-	66,040
Written off	-	-	( 378 )	-	( 378 )
At 31 March 2009 and 1 April 2009	1,111	7,525	57,026	-	65,662
Additions	216,767	2,225	-	22,059	241,051
At 31 March 2010	217,878	9,750	57,026	22,059	306,713
	<u>Furniture, fixtures and fitting</u>	<u>Office equipment</u>	<u>Computer systems</u>	<u>Computer and communication systems</u>	<u>Total</u>
	\$	\$	\$	\$	\$
<u>Accumulated depreciation</u>					
At 1 April 2008	924	6,542	57,404	-	64,870
Charge for the year	63	491	-	-	554
Written off	-	-	( 378 )	-	( 378 )
At 31 March 2009 and 1 April 2009	987	7,033	57,026	-	65,046
Charge for the year	22,140	862	-	2,941	25,943
At 31 March 2010	23,127	7,895	57,026	2,941	90,989
<u>Carrying amount</u>					
At 31 March 2010	194,751	1,855	-	19,118	215,724
At 31 March 2009	124	492	-	-	616

#### 5. OTHER RECEIVABLES

	<u>2010</u>	<u>2009</u>
	\$	\$
Sundry receivables	12,936	13,274
Interest receivable	8,252	15,821
Deposit	37,390	4,431
Prepayments	19,343	9,284
	<u>77,921</u>	<u>42,810</u>

#### 6. FIXED DEPOSITS WITH FINANCIAL INSTITUTION

All fixed deposits mature within one year and earn interest at rates ranging from 0.6525% to 0.6575% (2009: 1.075% to 1.325%) per annum.

7. PAYABLES

	<u>2010</u>	<u>2009</u>
	\$	\$
Allowance for unutilised leave	6,532	-
Sundry payables	26,165	88,629
Accruals	<u>27,160</u>	<u>41,226</u>
	<u>59,857</u>	<u>129,855</u>

Payables are unsecured, non-interest bearing and are normally settled within 30 days or on demand.

8. CONTRIBUTION TO CONSOLIDATED FUND

This represents the contribution to be made to the Consolidated Fund in accordance with the Statutory Corporations (Contributions to Consolidated Fund) Act (Chapter 319A). The contribution is based on 17% (2009: 18%) of the net surplus of the Board.

9. CASH AND CASH EQUIVALENTS

Cash and cash equivalents in the statement of cash flows comprise the following balance sheet amounts:

	<u>2010</u>	<u>2009</u>
	\$	\$
Fixed deposits (note 6)	2,024,000	2,000,000
Cash and bank balances	<u>1,125,404</u>	<u>1,382,453</u>
	<u>3,149,404</u>	<u>3,382,453</u>

10. OPERATING LEASE EXPENSES AND COMMITMENTS

- (a) Operating lease expenses incurred during the year amounted to \$70,104 (2009 : \$22,344).
- (b) As at the balance sheet date, the Board has the following commitments under non-cancellable operating leases where the Board is the lessee:

	<u>2010</u>	<u>2009</u>
	\$	\$
Payable within 1 year	220,428	28,059
Payable after 1 year but not later than 5 years	<u>267,784</u>	<u>6,471</u>
	<u>488,212</u>	<u>34,530</u>

The above operating lease commitments are based on known rates as at the date of this report and do not include any revision in rates which may be determined by the lessor.

## 11. FINANCIAL RISK MANAGEMENT

The Board is exposed to minimal financial risks arising from its operations and the use of financial instruments. The key financial risks are credit risk, liquidity risk and interest rate risk. The management reviews and agrees on policies for managing each of these risks and they are summarised below:

### (i) Credit risk

Credit risk is the potential risk of financial loss resulting from the failure of counterparties to settle their financial and contractual obligations to the Board when they fall due.

The Board's main financial assets consist of cash and cash equivalents. Cash and bank deposits are placed with financial institutions which are regulated.

Management regularly monitors the Board's exposure to credit risks on an ongoing basis.

Cash and cash equivalents are placed with a financial institution with good credit ratings.

As at the balance sheet date, there was no significant concentration of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet.

There are no financial assets that are past due or impaired as at the balance sheet date.

### (ii) Liquidity risk

Liquidity risk is the risk that the Board will encounter difficulty in meeting financial obligations due to shortage of funds.

The Board monitors its liquidity risk and maintains a level of cash and cash equivalents deemed adequate to finance the Board's operations and to mitigate the effects of fluctuations in cash flows.

All financial liabilities of the Board are repayable on demand, or mature within one year.

### (iii) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the Board's financial instruments will fluctuate because of changes in market interest rates.

The Board does not have any interest-bearing financial liabilities. Its only exposure to changes in interest rates relates to interest-earning bank deposits. The Board has fixed deposits placed with a financial institution which generate interest income for the Board. The Board manages its interest rates risks by placing such balances over different maturity periods with optimal rates of return.

The interest rates and terms of maturity of the financial assets of the Board are disclosed in note 6 to the financial statements.



12. FAIR VALUE OF FINANCIAL ASSETS AND LIABILITIES

The carrying amounts of cash and cash equivalents, receivables and payables approximate their fair values due to their short term nature.

13. RESERVE MANAGEMENT

The primary objective in the management of the Board's reserve is to ensure that it maintains a strong and healthy accumulated surplus so as to enable and support the Board in carrying out its statutory duties under The Nurses and Midwives Act.

The Board monitors its cash flow and overall liquidity position on a continuous basis, taking into consideration the prevailing and projected operating income and expenditure, and other financial obligations, including projected capital expenditure.

The Board is not subject to externally imposed reserve requirements and there were no changes to the Board's approach to reserve management during the year.

14. AUTHORISATION OF FINANCIAL STATEMENTS

The financial statements of the Board for the year ended 31 March 2010 were authorised for issue in accordance with a Board members' resolution dated 6 July 2010.

## SELECTED CHARACTERISTICS OF REGISTERED NURSES

		2007	2008	2009
	<b>TOTAL</b>	<b>16504</b>	<b>17881</b>	<b>19733</b>
<b>SEX</b>				
	Male	1363	1458	1596
	Female	15141	16423	18137
<b>ETHNIC GROUP</b>				
	Chinese	11037	11631	12275
	Malay	1833	2012	2214
	Indian	1672	1884	2115
	Others	1962	2354	3129
<b>ACTIVITY STATUS</b>				
	Working Full-time	12703	13910	15524
	Working Part-time	842	859	841
	Not Working/Unknown	1894	2224	2432
	Doing Non-nursing work	1065	888	936
<b>EMPLOYMENT</b>				
	Public Sector	9068	10113	11534
	Private Sector	4477	4656	4831
<b>CITIZENSHIP</b>				
	Singaporean/Permanent Resident	14380	16038	17227
	Malaysian	582	324	374
	Chinese (PRC)	591	505	553
	Filipino	578	672	1158
	Indian	108	97	137
	Myanmar	93	74	105
	Others	172	171	179
<b>MARITAL STATUS</b>				
	Single	7146	8045	9337
	Married	8981	9440	9968
	Divorced/Widowed/Others	377	396	428
<b>AGE</b>				
	Under 30 yrs	4977	5579	6164
	30-39 yrs	4651	5185	6079
	40-49 yrs	2850	2897	3172
	50-59 yrs	2718	2754	2706
	Above 60 yrs	1308	1466	1612

## SELECTED CHARACTERISTICS OF ENROLLED NURSES

		2007	2008	2009
	<b>TOTAL</b>	<b>5604</b>	<b>6006</b>	<b>6765</b>
<b>SEX</b>				
	Male	325	372	438
	Female	5279	5634	6327
<b>ETHNIC GROUP</b>				
	Chinese	1741	1814	1952
	Malay	1306	1459	1670
	Indian	1175	1217	1456
	Others	1382	1516	1687
<b>ACTIVITY STATUS</b>				
	Working Full-time	4462	4748	5383
	Working Part-time	207	228	220
	Not Working/Unknown	633	833	958
	Doing Non-nursing work	302	197	204
<b>EMPLOYMENT</b>				
	Public Sector	3110	3488	4043
	Private Sector	1559	1488	1561
<b>CITIZENSHIP</b>				
	Singaporean/Permanent Resident	4340	4589	4873
	Malaysian	53	40	40
	Chinese (PRC)	133	120	214
	Filipino	558	734	852
	Indian	220	269	477
	Myanmar	275	237	292
	Others	25	17	17
<b>MARITAL STATUS</b>				
	Single	2570	3058	3747
	Married	2899	2802	2860
	Divorced/Widowed/Others	135	146	158
<b>AGE</b>				
	Under 30 yrs	1910	2483	3166
	30-39 yrs	1738	1535	1492
	40-49 yrs	1077	1082	1170
	50-59 yrs	441	457	469
	Above 60 yrs	438	449	468

## SELECTED CHARACTERISTICS OF MIDWIVES

		2007	2008	2009
	<b>TOTAL</b>	<b>224</b>	<b>322</b>	<b>294</b>
<b>SEX</b>				
	Male	-	-	-
	Female	224	322	294
<b>ETHNIC GROUP</b>				
	Chinese	170	252	230
	Malay	22	27	23
	Indian	14	18	17
	Others	18	25	24
<b>ACTIVITY STATUS</b>				
	Working Full-time	157	154	137
	Working Part-time	35	36	32
	Not Working/Unknown	28	120	113
	Doing Non-nursing work	4	12	12
<b>EMPLOYMENT</b>				
	Public Sector	116	110	98
	Private Sector	76	80	71
<b>CITIZENSHIP</b>				
	Singaporean/Permanent Resident	210	311	289
	Malaysian	4	3	0
	Chinese (PRC)	0	0	0
	Filipino	9	7	4
	Indian	0	0	0
	Myanmar	0	0	0
	Others	1	1	1
<b>MARITAL STATUS</b>				
	Single	33	55	50
	Married	184	250	227
	Divorced/Widowed/Others	7	17	17
<b>AGE</b>				
	Under 30 yrs	5	4	0
	30-39 yrs	8	13	16
	40-49 yrs	6	8	6
	50-59 yrs	92	98	91
	Above 60 yrs	113	199	181

## SELECTED CHARACTERISTICS OF ADVANCED PRACTICE NURSES

		2008	2009
	<b>TOTAL</b>	<b>17</b>	<b>37</b>
<b>SEX</b>			
	Male	1	2
	Female	16	35
<b>ETHNIC GROUP</b>			
	Chinese	13	32
	Malay	2	2
	Indian	1	2
	Others	1	1
<b>ACTIVITY STATUS</b>			
	Working Full-time	17	37
	Working Part-time	0	0
	Not Working/Unknown	0	0
	Doing Non-nursing work	0	0
<b>EMPLOYMENT</b>			
	Public Sector	15	35
	Private Sector	2	2
<b>CITIZENSHIP</b>			
	Singaporean/Permanent Resident	16	36
	Others	1	1
<b>MARITAL STATUS</b>			
	Single	7	13
	Married	9	23
	Divorced/Widowed/Others	1	1
<b>AGE</b>			
	Under 30 yrs	0	1
	30-39 yrs	7	21
	40-49 yrs	8	12
	50-59 yrs	2	3
	Above 60 yrs	0	0