



Singapore Nursing Board

ANNUAL REPORT

2017

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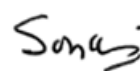
In the opinion of the Board, the annual report of the SINGAPORE NURSING BOARD is drawn up so as to present fairly the state of affairs of the SINGAPORE NURSING BOARD as at 31 March 2018.

On behalf of the Board,



Dr Tracy Carol Ayre
Chairman

August 2018



Ms Tan Soh Chin
Registrar

August 2018

ORGANISATIONAL DETAILS

Board Secretary	Mdm Kwek Puay Ee
Official Address	16 College Road, #01-01 College of Medicine Building, Singapore 169854
Operating Office	81 Kim Keat Road #08-00 Singapore 328836
Telephone	6478 5416
Fax	6353 3460



SINGAPORE NURSING BOARD

VISION

World-Class Nursing for a Healthy Nation

MISSION

To uphold professional nursing standards and honour public trust

FOREWORD



Welcome to Singapore Nursing Board's (SNB) Report for 2017.

I am pleased to announce the appointment and re-appointment of Board members for the term 1st May 2018 to 30th April 2021. Nine of the 17 Board members will be serving their first term. A total of 16 members have been appointed to serve on SNB's eight regulatory committees. We thank all out-going Board and committee members for their dedication and time in serving the various regulatory committees and for their contribution towards the development and review of SNB's standards and guidelines.

Singapore Nursing Board's Ethics Committee completed its review, focus groups consultations and development of the new Code for Nurses and Midwives that will replace the Code of Ethics and Professional Conduct (1999), Code of Practice for Midwives (2001) and Standards of Practice for Nurses and Midwives (2011). The Code for Nurses and Midwives was approved by the Board in July 2017 and has taken effect on 2nd April 2018.

SNB continues to engage with healthcare and education institutions, and other key stakeholders to promote open communication, mutual respect and to strive for regulatory excellence in the interest of public trust and safety.

Chairman

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BOARD MEMBERS

APPOINTED TILL 30 APRIL 2018

Position	Name	Designation
Chairman	Ms Low Beng Hoi	Chief Nurse Khoo Teck Puat Hospital
Registrar	Ms Tan Soh Chin	Chief Nursing Officer Ministry of Health
Ex-officio Members	Adjunct A/Prof Jeffery Lawrence Cutter	Senior Consultant Public Health Group Ministry of Health
	Mr Ling Khoon Chow	Principal Beatty Secondary School
Members	Mr Ang David Chee Chim	Advisor Human Capital Singapore
	Dr Tracy Carol Ayre	Chief Nurse Singapore General Hospital Group Chief Nurse Singapore Health Services
	Dr Choo Li Nah	Group Director, Communications & Corporate Relations Department Agri-Food & Veterinary Authority of Singapore
	Dr Janet Choo Kim Lan	Director Case Management Changi General Hospital
	A/Prof Ho Wai Loon Calvin	Assistant Professor Centre for Biomedical Ethics, Yong Loo Lin School of Medicine, National University of Singapore
	Ms Koh Paulin	Chief Nurse Changi General Hospital
	Ms Koh Sioh Eng	Deputy Director Nursing Institute of Mental Health
	Ms Karen Koh Wei Ling	Advanced Practice Nurse/Assistant Director Nursing National University Hospital
	Ms Kok Kum Yoke	Senior Assistant Director of Nursing Gleneagles Hospital
	Ms Nirmala Bte Karmaroon	Deputy Director (Nursing) Tan Tock Seng Hospital
	Dr Ma Lina Yee Sheung	Group Vice President (Clinical/Aged Care) Allium Healthcare Holdings Pte Ltd
	Ms Tan Hwee Ngan	Director School of Health Sciences (Nursing) Nanyang Polytechnic
	Mr Tay Wei Sern	Deputy Director (Health Sciences) School of Applied & Health Sciences ITE College East

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BOARD MEMBERS

APPOINTED FROM 1 MAY 2018 TO 30 APRIL 2021

Position	Name	Designation
Chairman	Dr Tracy Carol Ayre	Chief Nurse Singapore General Hospital Group Chief Nurse Singapore Health Services
Registrar	Ms Tan Soh Chin	Chief Nursing Officer Ministry of Health
Ex-officio Members	Dr Lee Heow Yong	Director, Hospital Services Division Health Services Group Ministry of Health
	Ms Chong Yiun Lin	Director, Polytechnic & ITE Policy, Higher Education Policy Division, Ministry of Education
Members	Dr Janet Choo Kim Lan	Director Case Management Changi General Hospital
	A/Prof Ho Wai Loon Calvin	Assistant Professor Centre for Biomedical Ethics, Yong Loo Lin School of Medicine, National University of Singapore
	Ms Koh Sioh Eng	Deputy Director Nursing Institute of Mental Health
	Dr Karen Koh Wei Ling	Advanced Practice Nurse/Assistant Director Nursing National University Hospital
	Ms Nirmala Bte Karmaroon	Deputy Director (Nursing) Tan Tock Seng Hospital
	Ms Tan Hwee Ngan	Director School of Health Sciences (Nursing) Nanyang Polytechnic
	Ms Chan Mei Mei May	Director of Nursing Home Nursing Foundation
	Ms Shirley Heng	Deputy Chief Nurse Khoo Teck Puat Hospital
	Ms Lian Siew Bee	Advanced Practice Nurse/Director of Nursing National Cancer Centre Singapore
	Ms Jancy Mathews	Chief Nurse National University Polyclinics
	Dr Astrid Yeo Poh Kim	Group Director Regulatory Administration Group Agri-Food & Veterinary Authority of Singapore

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BOARD MEMBERS

APPOINTED FROM 1 MAY 2018 TO 30 APRIL 2021

Position	Name	Designation
	A/Prof Koh Siew Lin Serena	Associate Professor Programme Director (Academic - Undergraduate) Alice Lee Centre for Nursing Studies, National University of Singapore
	Ms Ng Geok Pin	Assistant Director of Nursing Mount Alvernia Hospital

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KEY MANAGEMENT PERSONNEL

Designation	Name
Registrar	Ms Tan Soh Chin
Executive Secretary	Mdm Kwek Puay Ee
Assistant Executive Secretary	Ms Ow Jee Hia

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KEY HIGHLIGHTS

Appointment of Board and Committee members for the term May 2018 to April 2021

Seventeen SNB Board members were appointed by Minister of Health, Mr Gan Kim Yong. They will serve on SNB's eight (8) committees: Registration, Education, Complaints, Finance, Audit, Advanced Practice Nurse (APN) Training, APN Accreditation and Ethics Committees.



Sitting from left: Ms Koh Sioh Eng, Ms Tan Hwee Ngan, Dr Tracy Carol Ayre (Chairman), Ms Tan Soh Chin (Registrar), Ms Shirley Heng and Dr Karen Koh Wei Lin.

Standing behind from left: Dr Lee Heow Yong, Dr Janet Choo Kim Lan, Ms Nirmala Bte Kamaroon, Ms Jancy Mathews, Dr Astrid Yeo, Ms Chong Yiun Lin, Ms Ng Geok Pin, Ms Chan Mei Mei May, Ms Lian Swee Bee and A/Prof Ho Wai Loon Calvin.

Not in the picture: A/Prof Koh Siew Lin Serena

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Appreciation Dinner for out-going and in-coming Board Members

SNB welcomes its new Chairman, Dr Tracy Carol Ayre and looks forward to her leadership role in the Board. The Board thanks Ms Low Beng Hoi for serving as Chairman of the Board for the past 2 terms (2012 to 2018). Ms Low has dedicated her time and commitment in SNB's regulatory role and responsibility with passion and enthused professionalism. Below is a group photograph of the Appreciation Dinner for out-going Board members and in-coming Board members. Ms Low is seated 3rd from the left, next to in-coming Chairman, Dr Ayre.



Completion of the Code for Nurses and Midwives (The Code)

The Ethics Committee finalized the Code in 2017 following several consultative focus group meetings with nurses from various settings, nurse leaders from both public and private sectors and some student nurses. Legal advice and guidance was provided by a member of the Ethics Committee and final proof reading was provided by an academic nursing professor and author. It has been a fruitful learning journey for the members of the Ethics Committee and SNB's secretariat. The Code took effect from 2 April 2018.

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REGISTRATION

I) Total Number of Nurses and Registered Midwives

By the end of 2017, there were a total of 41,440 Nurses and Registered Midwives on the Register and Roll. These numbers increased by 2.2% over the preceding year.

Of the 41,440 Nurses and Registered Midwives, 32,672 were Registered Nurses (RNs), 8,631 were Enrolled Nurses (ENs) and 137* were Registered Midwives (RMWs) as illustrated in the chart below.

Selected characteristics of RNs, ENs and RMWs are available at Figures (A), (B) and (C) on pages 40 to 43.

Chart 1: Total Number of Nurses and Registered Midwives*



(*Please note that the number of RMWs in this Chart refers to those who are not concurrently registered in another Register/ Roll of Nurses (Single Register).

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II) New Registrations/Enrolments

In 2017, a total of 2,735 new nurses/midwives were registered/enrolled

Table 1: Number of New Registrations/Enrolments for 2017

	Local*	Foreign	Total
Registered Nurse	700	1,374	2,074
Enrolled Nurse	211	419	630
Registered Midwife	27	4	31
Total Nurses	938	1,797	2,735

* Singaporeans and PRs

III) Number of Registered Midwives

In 2017, there were a total of 1,027 midwives on the register of midwives (RMWs). A total of 137 RMWs were registered as RMWs only (Single Register), with the remaining 890 RMWs concurrently registered on at least one other register. To streamline the reporting of statistics, the 890 RMWs were counted as nurses instead (as reported in section I)).

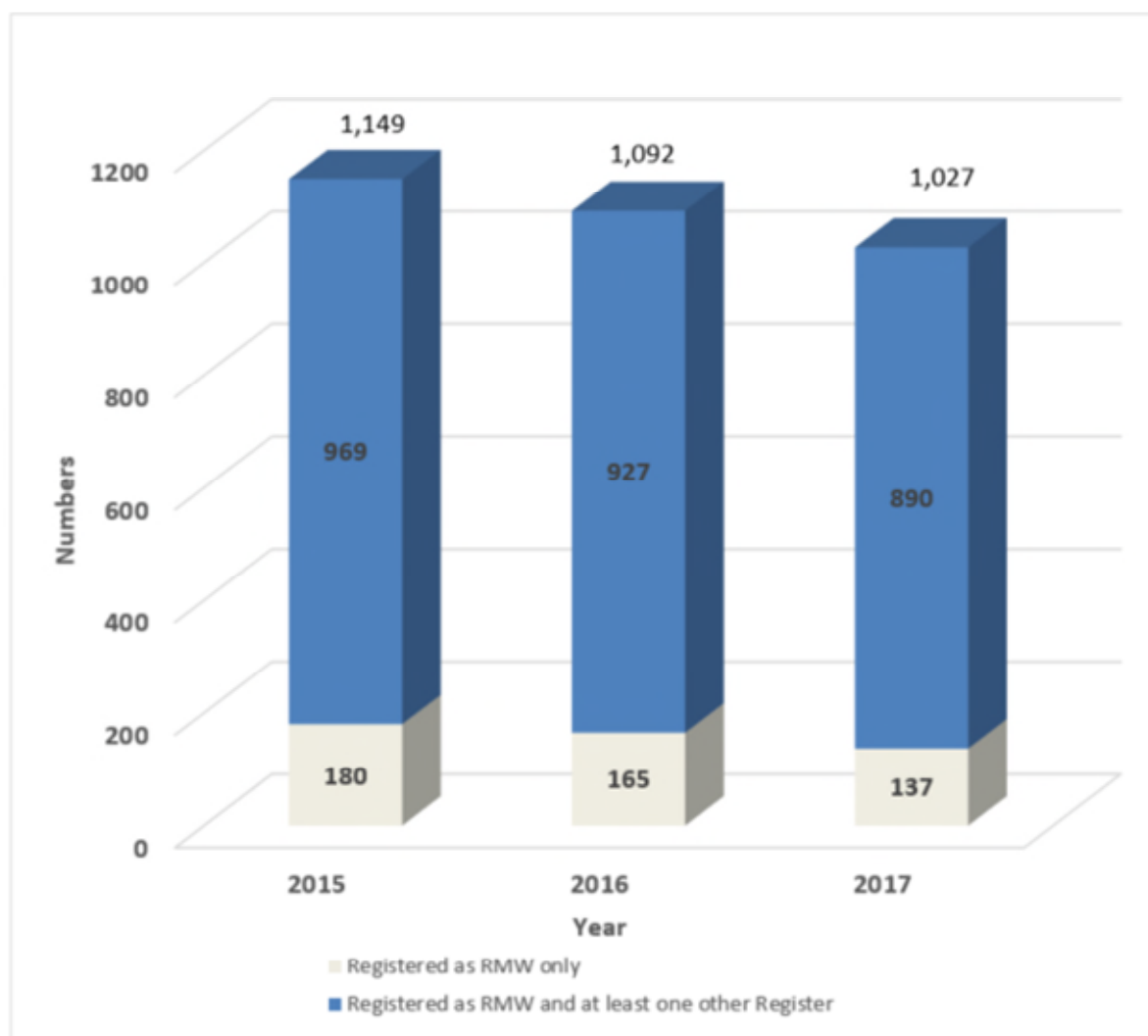
When RMWs were concurrently registered as RNs (for example), it means that they can practise in both the scope of RN and RMW.

Selected characteristics of all 1027 RMWs are available at Figure (D) on page 43.

Table 2: Number of Registered Midwives

	2015	2016	2017
Registered as RMW only	180	165	137
Registered as RMW and at least one other Register	969	927	890
Total Number of RMWs	1,149	1,092	1027

Chart 2: Total Number of Registered Midwives



IV) Number of Registered Nurse (Psychiatric)

In 2017, there were a total of 655 on the psychiatric part of the register of Registered Nurses (RNP). A total of 15 RNPs were registered as RNPs only with the remaining 640 RNPs concurrently registered on at least one other register.

When a RNP is also concurrently registered as a RN (for example), it means that they can practise in both the scope of RN and RNP.

Selected characteristics of all 655 RNPs are available at Figure (E) on page 44.

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Table 3: Number of Registered Nurse (Psychiatric)

	2015	2016	2017
Registered as RNP only	20	19	15
Registered as RNP and at least one other Register	619	626	640
Total Number of RNP	639	645	655

Chart 3: Total Number of Registered Nurse (Psychiatric)



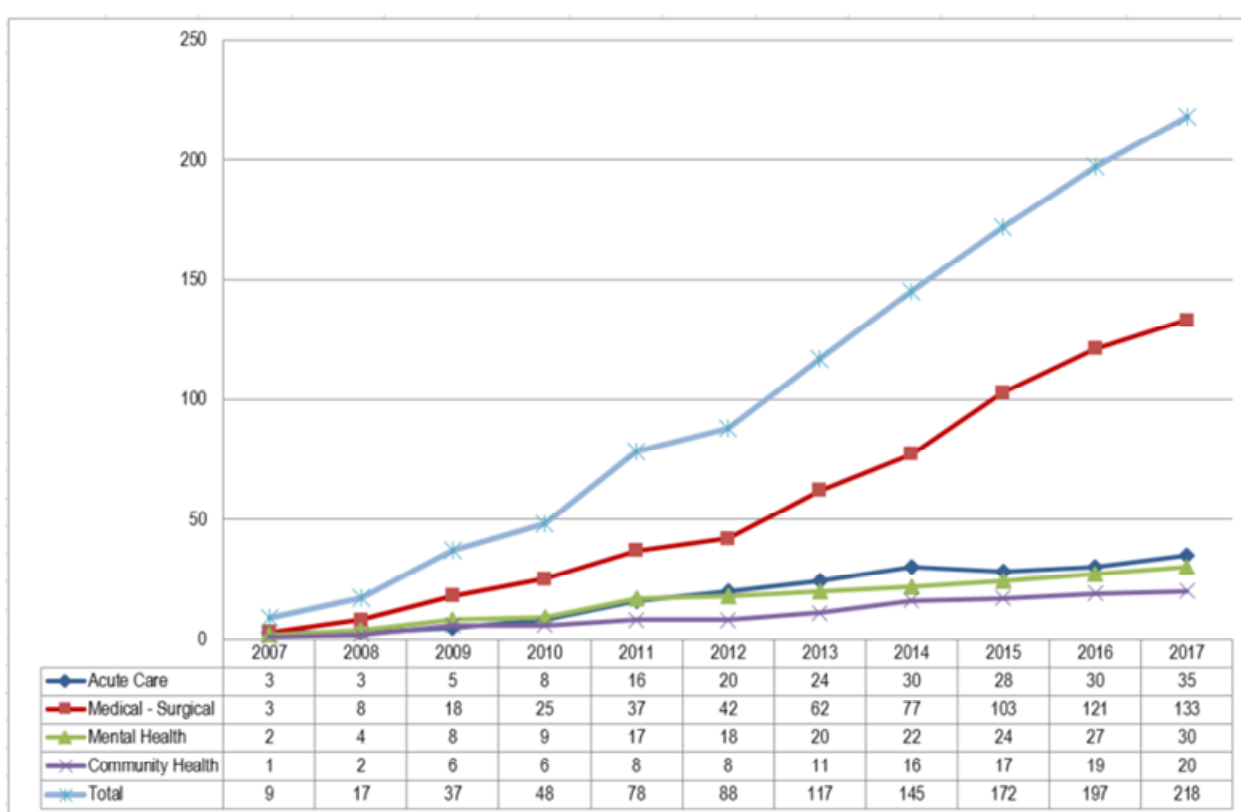
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ADVANCED PRACTICE NURSE (APN) CERTIFICATION

With 21 additional APNs certified in 2017, there are now 218 fully certified APNs under the 4 Specialised Branches of Nursing namely Acute Care, Community, Medical/Surgical and Mental Health. We have 7 newly certified APNs working in paediatrics and are certified under the Medical/Surgical specialized branch of Nursing.

Selected characteristics of all 218 APNs are available at Figure (F) on page 45.

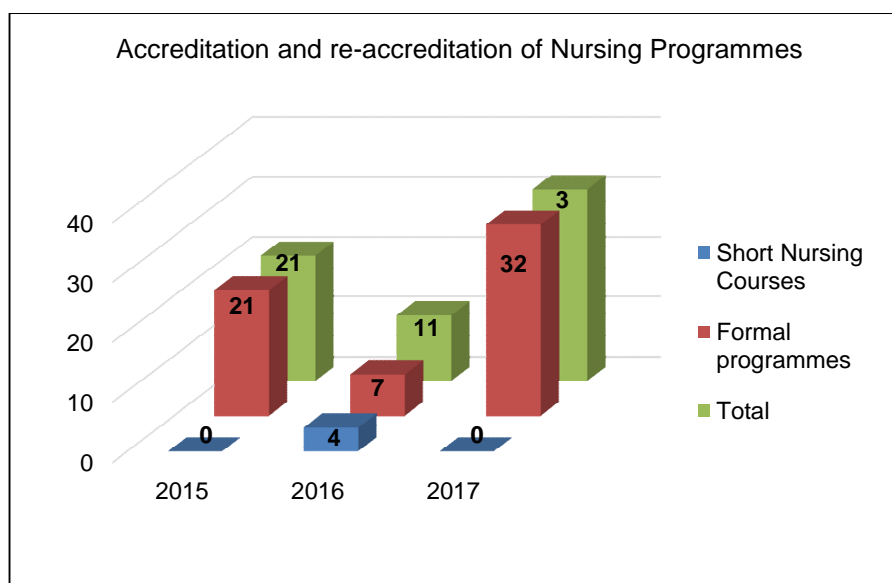
Chart 4: Total Number of APNs - 2007 to 2017



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EDUCATION

A total of 32 programmes were accredited/re-accredited in 2017.



	2015	2016	2017
Short Nursing Courses	0	4	0
Formal Programmes	21	7	32
Total	21	11	32

The Education Committee continued its core work of accrediting and re-accrediting clinical areas as suitable clinical practice areas for pre-registration, pre-enrolment and post-registration programmes. In 2017, a total of 10 clinical areas were re-accredited and 1 new clinical area (Sengkang Health @ Alexandra) accredited for clinical nursing education.

As of December 2017, there are a total of 61 clinical facilities that are accredited for clinical nursing education; they include acute care public and private hospitals, community hospitals, primary care polyclinics, long-term care nursing homes, hospice care, day care centres and specialised centres.

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Programmes Accredited or Re-accredited in 2017

Programme Title		Institution	Period
Pre-Enrolment Programme			
1	Nitec in Nursing	ITE College East	1 December 2017 to 30 November 2021
Pre-Registration Programme			
2	Diploma in Nursing	Parkway College	1 December 2016 to 30 November 2020

Programme Title		Institution	Period
Post-Registration Programmes (Advanced Diploma and Specialist Diploma)			
Advanced Diploma in:			
1	Critical Care Nursing	Ngee Ann Polytechnic (NP)	5 May 2017 to 5 May 2020
2	Perioperative Nursing		
3	Chronic Disease Management		
4	Emergency Nursing	Nanyang Polytechnic (NYP)	16 August 2017 to 15 August 2020
5	Community Health Nursing		
6	Critical Care Nursing		
7	Gerontology Nursing		
8	Nursing Management (Part-time)		
9	Mental Health Nursing		
10	Medical-Surgical Nursing		
11	Midwifery		
12	Neuroscience Nursing		
13	Nephro-Urology Nursing		
14	Oncology Nursing		
15	Paediatric Nursing		
16	Orthopaedic Nursing		
17	Palliative Care Nursing		
18	Perianaesthesia Nursing		
19	Perioperative Nursing		
Specialist Diploma in:			
1	Community Gerontology Nursing	Ngee Ann Polytechnic (NP)	1 September 2016 to 31 August 2019
2	Palliative Care Nursing	Ngee Ann Polytechnic (NP)	1 October 2015 to 30 September 2018
3	Gerontology Nursing	Nanyang Polytechnic (NYP)	1 June 2016 to 31 May 2019
4	Clinical Education	Nanyang Polytechnic (NYP)	31 March 2016 to 28 February 2019
5	Diabetes Management & Education		
6	Radiology Nursing		
7	Endoscopy Nursing		
8	ENT Nursing		

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Programmes Accredited or Re-accredited in 2017

Programme Title		Institution	Period
Post-Registration Programmes (Bachelor)			
1	Bachelor of Nursing	La Trobe University, Australia	28 March 2017 to 27 March 2021
2	Bachelor of Science (Nursing)	Curtin University, Australia	1 December 2017 to 30 November 2019
3	Bachelor of Science (Nursing)	Edinburgh Napier University, UK	5 April 2017 to 4 April 2021
4	Bachelor of Science in Professional Studies in Nursing	Glasgow Caledonian University, UK	In-Principal Approval on 21 Nov 2017

COMPLAINTS

In 2017, Inquiry was conducted into 16 cases.

Case 1

A Registered Nurse wrongfully accessed without authorization, confidential and personal data of a nurse manager and proceeded to share her confidential personal data with two other colleagues. She also gained access to the contents of another colleague's bonus letter without obtaining her consent. The Complaints Committee considered all the evidence presented during the hearing and recommended that the nurse be issued a written warning.

Case 2

A Registered Nurse failed to respect, preserve patient privacy and dignity, in breach of Value Statements 3 and 4 of the Code of Ethics and Professional Conduct and her hospital's policy on medical confidentiality on several occasions. In addition, she breached professional standards set out in Value Statements 9 and 10 of the Code of Ethics and Professional Conduct by undermining the integrity of investigations carried out by the hospital's Board of Inquiry by falsely declaring that she did not disclose the patient's medical condition to any third party. The Board suspended her registration for a period of 3 months.

Case 3

A Registered Nurse was convicted of 53 offences involving the Land Transport Authority and was thereby, sentenced to total fine of S\$41,400 in default 123 days' imprisonment. The Complaints Committee recommended that the nurse be issued a written warning.

Case 4

An Enrolled Nurse was convicted of 1 charge under Section 67(1)(b) of the Road Traffic Act (Cap 276) for driving a motor vehicle under the influence of alcohol and was sentenced to S\$3,000 fine and disqualification from driving for a period of 28 months. Nurse was also convicted of another charge under Section 67(1)(b) of the Road Traffic Act (Cap 276) for driving a motor vehicle under the influence of alcohol and thereby, sentenced to one week's imprisonment and disqualification from driving for a period of 36 months from date of release. The Board suspended her enrolment for a period of 1 month.

Case 5

A Registered Nurse failed to abide by the acceptable standards of professional and ethical nursing practice, in breach of Part III of the Board's Code of Ethics and Professional Conduct when she withdrew, without authorization, two bottles of Syrup Procodin from the Automated Cabinet Medication System at her hospital's ward. This constituted misconduct on her part and led to her dismissal from the hospital. Nurse had also withdrawn bottle(s) of Syrup Procodin without authorization on various occasions, as far back as 2013. The Board suspended her registration for a period of 4 months.

Case 6

An Enrolled Nurse was convicted of 1 charge of theft under Section 380 of the Penal Code (Cap. 224), for committing theft of cash amounting to S\$450. She was sentenced to 1 months' imprisonment. The Complaints Committee considered all the evidence presented during the hearing and recommended that the nurse's enrolment be suspended for 4 months.

Case 7

A Registered Nurse failed to abide by the acceptable standards of professional and ethical nursing practice, in breach of Part III of the Board's Code of Ethics and Professional Conduct when she withdrew, without authorization, at least 30 ampoules of IV Midazolam from the Omnicell machines in her hospital's ward between October 2016 and December 2016, and a few occasions in 2013. The Board suspended her registration for a period of 6 months.

Case 8

A Registered Nurse failed to provide care in a responsible and accountable manner, in breach of Value Statement 5 of the Board's Code of Ethics and Professional Conduct. She had falsely charted the parameters of a patient even though she did not enter the patient's room to take the patient's parameters. On another occasion, she falsely charted the parameters of two patients even though she did not enter their respective rooms and could not have taken their parameters. The Board suspended her registration for a period of 8 months.

Case 9

A Registered Nurse was arrested for consumption of Amphetamine and/ or Methamphetamine, in breach of Section 8(b) of the Misuse of Drugs Act (Cap. 185, Rev Ed 2008). She was detained by the Central Narcotics Bureau and subsequently admitted into Lloyd Leas Community Supervision Centre for a period of one year. The Complaints Committee recommended that her registration be suspended for a period of 9 months pursuant to Section 19(2)(b) of the Nurses and Midwives Act and her registration be conditional on her provision of an undertaking to the Board, stating that she does not intend to, and would not, consume controlled drugs in the future, pursuant to Section 19(2)(c) of the Act.

Case 10

An Enrolled Nurse was convicted of 1 charge of sexual penetration of a minor under Section 376A(1)(a) of the Penal Code (Cap 224, 2008 Rev Ed), for performing unnatural sexual acts on a boy then under 16 years of age, with his consent. He was thereby sentenced to 14 months' imprisonment. The Committee recommended that the nurse be suspended for a period of 9 months.

Case 11

An Enrolled Nurse had submitted nursing training transcript that contained information that was untrue and incorrect for her enrolment in 2008 and for her application for registration in 2015, thereby inducing the Board to permit her to sit for Enrolled Nurse Licensure Examination in 2008 following which the Board granted her enrolment as an Enrolled Nurse. The Complaints Committee considered all the evidence presented during the hearing and recommended that the nurse be suspended for a period of 6 months.

Case 12

A Registered Nurse was convicted of 3 charges for insulting the modesty of individuals under Section 509 of the Penal Code (Cap 224, 2008 Rev Ed) (the "Penal Code"), by taking video and up-skirt pictures of the individuals at the uni-sex toilet in a coffee shop with his mobile phone. The Complaints Committee recommended that the Nurse to be suspended for 18 months, to provide a written undertaking stating that he would not commit such offences again and his registration shall be cancelled if he re-offends again.

Case 13

A Registered Nurse was convicted of 1 charge under section 8(a) read with section 33(1) of the Misuse of Drugs Act (Cap 185, 2008 Rev Ed) for possession of a controlled drug specified in Class A of the First Schedule to the Act, without any authorization and was thereby sentenced to 11 months' imprisonment. She was also convicted of another charge under section 8(b)(ii) read with section 33(1) of the Act, for consuming a specified drug listed in the Fourth Schedule to the Act and was thereby sentenced to 11 months' imprisonment. The Board decided to suspend her registration for 2 months and order that her registration be conditional on her provision of a written undertaking to the Board.

Case 14

An Enrolled Nurse practised nursing out of her scope of permitted practice by independently administering Glutathione intravenously for an individual at her home in breach of Standard 1 of the Standards of Practice for Nurses and Midwives read with the Core Competencies and Generic Skills for Enrolled Nurses. The Complaints Committee recommended that the nurse be suspended for a period of 3 months.

Case 15

An Enrolled Nurse had submitted fraudulent documents for her application for enrolment with the Board and induced the Board to permit her to sit for the Enrolled Nurse Licensure Examination on 29 June 2011 following which the Board granted her enrolment as an Enrolled Nurse. The Complaints Committee carefully considered all the points raised during the hearing and recommended that her enrolment as an Enrolled Nurse be cancelled pursuant to Section 19(2)(a) of the Nurses and Midwives Act (Cap. 209).

Case 16

A Registered Nurse was convicted of 3 charges under Section 403 and Section 420 of the Penal Code (Cap 224, 2008 Rev Ed) for dishonestly misappropriating a credit card and presenting the credit card as payment for items she purchased at the retail outlets. Eventually, Nurse was sentenced to a total of 10 weeks' imprisonment. The Board accepted the Complaints Committee's recommendation to suspend her registration for a period of 10 months and a censure under Sections 19(2)(b) and 19(2)(e) of the Nurses and Midwives Act.

FINANCIAL REPORT

STATEMENT BY THE BOARD OF MEMBERS

In the opinion of the Board of Members,

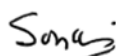
- (a) the financial statements of the Singapore Nursing Board (the “Board”) together with the notes thereto are properly drawn up in accordance with the provisions of the Nurses and Midwives Act Chapter 209 (the “Act”) and Statutory Board Financial Reporting Standards in Singapore (“SB-FRSs”) so as to give a true and fair view of the financial position of the Board as at 31 March 2018, and the financial performance, changes in fund, and cash flows of the Board for the financial year ended on that date;
- (b) at the date of this statement, there are reasonable grounds to believe that the Board will be able to pay its debts as and when they fall due; and
- (c) nothing came to our notice that caused us to believe that the receipts, expenditure and investment of moneys, and the acquisition and disposal of assets by the Board during the financial year have not been in accordance with the provisions of the Act.

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

On behalf of the Board of Members,



.....
Dr Tracy Carol Ayre
Chairman



.....
Ms Tan Soh Chin
Registrar
Singapore

INDEPENDENT AUDITORS' REPORT

Report on the audit of the financial statements

Opinion

We have audited the financial statements of the Singapore Nursing Board (the "Board"), which comprise the statement of financial position of the Board as at 31 March 2018, the statement of comprehensive income, statement of changes in fund, and statement of cash flows of the Board for the financial 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 Nurses and Midwives Act Chapter 209 (the "Act") and Statutory Board Financial Reporting Standards in Singapore ("SB-FRS") so as to give a true and fair view of the financial position of the Board as at 31 March 2018 and of the financial performance, changes in funds and cash flows of the Board for the financial year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing (SSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Board 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 Statement by the Board of Members, 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 on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT

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

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

A statutory board is constituted based on its Act and its dissolution requires Parliament's approval. In preparing the financial statements, management is responsible for assessing the Board'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 there is intention to wind up the Board or for the Board to cease operations.

Management and those charged with governance are responsible for overseeing the Board'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 Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty

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

- exists related to events or conditions that may cast significant doubt on the Board'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 Board 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 Board's management 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

Opinion

In our opinion:

- (a) the receipts, expenditure, investment of moneys, and the acquisition and disposal of assets by the Board during the financial year are, in all material respects, in accordance with the provisions of the Act; and
- (b) proper accounting and other records required by the Act to be kept, including records of all assets of the Board whether purchased, donated or otherwise.

Basis for Opinion

We conducted our audit in accordance with SSAs. Our responsibilities under those standards are further described in the '*Auditor's Responsibilities for the Compliance Audit*' section of our report. We are independent of the Board in accordance with the 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 on management's compliance.

Responsibilities of Management for Compliance with Legal and Regulatory Requirements

Management is responsible for ensuring that the receipts, expenditure, investment of moneys, and the acquisition and disposal of assets, are in accordance with the provisions of the Act. This responsibility includes implementing accounting and internal controls as management determines are necessary to enable compliance with the provisions of the Act.

Auditor's Responsibilities for the Compliance Audit

Our responsibility is to express an opinion on management's compliance based on our audit of the financial statements. We planned and performed the compliance audit to obtain reasonable assurance about whether the receipts, expenditure, investment of moneys and the acquisition and disposal of assets, are in accordance with the provisions of the Act.

Our compliance audit includes obtaining an understanding of the internal control relevant to the receipts, expenditure, investment of moneys and the acquisition and disposal of assets; and assessing the risks of material misstatement of the financial statements from non-compliance, if any, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Because of the inherent limitations in any accounting and internal control system, non-compliances may nevertheless occur and not be detected.

Tan, Chan & Partners
Public Accountants and
Chartered Accountants

Singapore

Singapore Nursing Board
(Constituted under the Nurses and Midwives Act Chapter 209)

STATEMENT OF FINANCIAL POSITION
As at 31 March 2018

	Note	2018 \$	2017 \$
ASSETS			
Non-current asset			
Plant and equipment	4	6,548	10,697
Current assets			
Prepayments		8,684	6,757
Other receivables	5	185,627	106,328
Cash and bank deposits	6	2,987,708	3,492,734
		<u>3,182,019</u>	<u>3,605,819</u>
Total assets		<u>3,188,567</u>	<u>3,616,516</u>
LIABILITIES AND EQUITY			
Current liabilities			
Fees received in advance	7	1,340,031	1,331,921
Other payables	8	359,188	727,193
		<u>1,699,219</u>	<u>2,059,114</u>
Equity			
Accumulated fund		<u>1,489,348</u>	<u>1,557,402</u>
Total liabilities and equity		<u>3,188,567</u>	<u>3,616,516</u>

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

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Singapore Nursing Board

(Constituted under the Nurses and Midwives Act Chapter 209)

STATEMENT OF COMPREHENSIVE INCOME For the Financial Year Ended 31 March 2018

	Note	2018 \$	2017 \$
Income			
Application fee		143,020	178,270
Enrolment income		23,510	40,230
Late payment fee		50,160	54,580
Practising certificate fee		1,863,814	1,843,545
Registration fees		85,355	108,215
Replacement charges		36,100	39,600
Re-registration fees		500	590
Services charges		151,376	114,255
Other income		25,113	25,938
Total income		2,378,948	2,405,223
Less: Operating expenses			
Depreciation of plant and equipment	4	9,125	29,543
Computer operations		301,146	249,169
HR & finance shared services		21,693	-
Manpower and related costs	9	1,572,865	1,934,696
Legal fees		190,883	82,817
Office rental		189,536	160,029
Postage and courier		39,288	33,208
Printing and stationery		16,721	23,064
Other operating expenses	10	105,745	98,991
Total operating expenses		2,447,002	2,611,517
Deficit before contribution to consolidated fund		(68,054)	(206,294)
Contribution to consolidated fund		-	-
Net deficit for the financial year, representing total comprehensive loss for the financial year		(68,054)	(206,294)

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

Singapore Nursing Board
(Constituted under the Nurses and Midwives Act Chapter 209)

STATEMENT OF CHANGES IN FUND
For the Financial Year Ended 31 March 2018

	Accumulated fund \$
As at 01 April 2016	1,763,696
Net deficit for the financial year, representing total comprehensive loss for the financial year	<u>(206,294)</u>
As at 31 March 2017	1,557,402
Net deficit for the financial year, representing total comprehensive loss for the financial year	<u>(68,054)</u>
As at 31 March 2018	<u>1,489,348</u>

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

Singapore Nursing Board
(Constituted under the Nurses and Midwives Act Chapter 209)

STATEMENT OF CASH FLOWS
For the Financial Year Ended 31 March 2018

	Note	2018 \$	2017 \$
Operating activities			
Deficit before contribution to consolidated fund		(68,054)	(206,294)
<u>Adjustments for:</u>			
Depreciation of plant and equipment	4	9,125	29,543
Interest income		(24,510)	(24,638)
		<u>(83,439)</u>	<u>(201,389)</u>
<u>Changes in working capital:</u>			
Prepayments		(1,927)	(6,757)
Other receivables		(61,565)	(36,671)
Fees received in advance		8,110	36,150
Other payables		(368,005)	76,109
Cash flows used in operations		<u>(506,826)</u>	<u>(132,558)</u>
Interest received		6,776	8,908
Net cash flows used in operating activities		<u>(500,050)</u>	<u>(123,650)</u>
Investing activity			
Purchase of plant and equipment	4	(4,976)	-
Net cash flow used in investing activity		<u>(4,976)</u>	<u>-</u>
Net changes in cash and cash equivalents		(505,026)	(123,650)
Cash and cash equivalents at beginning of financial year		3,492,734	3,616,384
Cash and cash equivalents at end of financial year	6	<u>2,987,708</u>	<u>3,492,734</u>

The accompanying notes form an integral part of these financial statements

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

1. GENERAL INFORMATION

The Singapore Nursing Board (the “Board”) was constituted under the Nurses and Midwives Act Chapter 209 (the “Act”). The Board’s registered office is located at 16 College Road, #01-01 College of Medicine Building, Singapore 169584 and its principal place of business is located at 81 Kim Keat Road, #08-00, NKF Centre, Singapore 328836.

The functions of the Board as stated in Section 8 of the Act are the following:

- a. to approve or reject applications for registration and enrolment of nurses and for registration of midwives;
- b. to approve or reject applications for certification of Advanced Practice Nurses;
- c. to issue practising certificates;
- d. to accredit –
 - i. courses in Singapore for the purposes of registration and enrolment of nurses, registration of midwives and certification of Advanced Practice Nurses;
 - ii. courses in Singapore which provide qualifications in nursing or midwifery in addition to those required for registration and enrolment; and
 - iii. the institutions in Singapore offering any of these courses;
- e. to regulate standards for the training and education of registered nurses, enrolled nurses, registered midwives and Advanced Practice Nurses;
- f. to regulate the standards and scope of practice of registered nurses, enrolled nurses, registered midwives and Advanced Practice Nurses;
- g. to regulate the professional conduct and ethics of registered nurses, enrolled nurses, registered midwives and Advanced Practice Nurses; and
- h. generally to do all such acts, matters and things as are necessary or authorised to be carried out under the Act.

The financial statements of the Board for the financial year ended 31 March 2018 were authorised for issue by the Board of Members on the date of the Statement by the Board of Members.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

The financial statements have been prepared in accordance with the provisions of the Act and Statutory Board Financial Reporting Standards in Singapore (“SB-FRS”). The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

2.2 Changes in accounting policies

On 01 April 2017, the Board has adopted all the new and revised standards and Interpretations of SB-FRS that are effective for annual periods beginning on or after 01 April 2017. The adoption of these standards and interpretations do not have any effect on the financial performance or position of the Board.

2.3 New or revised accounting standards and interpretations

Certain new standards, amendments to standards and interpretations are effective for annual periods beginning on or after 1 April 2018 and which has not been early adopted by the Board in preparing these financial statements. None of these are expected to have a significant impact on the Board's financial statements.

2.4 Currency transactions

Functional and presentation currency

Items included in the financial statements of the Board are measured using the currency of the primary economic environment in which the entity operates (the "functional currency"). The financial statements of the Board are presented in Singapore dollar (\$) which is the Board's functional currency.

2.5 Plant and equipment

Plant and equipment are recognised at cost less accumulated depreciation and accumulated impairment losses.

Subsequent expenditure relating to plant and equipment that has already been recognised is added to the carrying amount of the asset only when 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.

Depreciation is computed on the straight-line method to write-off the cost of the plant and equipment over its estimated useful lives. The estimated useful lives of the plant and equipment are as follows:

	<u>Estimated useful lives</u>
Furniture, fixtures and fitting	8 years
Office equipment	5 years
Computer systems	3 years
Computer and communication systems	5 years

Fully depreciated plant and equipment are retained in the financial statements until they are no longer in use and no further charge for depreciation is made in respect of these assets.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

2.5 Plant and equipment (cont'd)

The residual value, estimated useful life and depreciation method are reviewed at each reporting date and adjusted prospectively, if appropriate.

Gains or losses arising from the retirement or disposal of plant and equipment are determined as the difference between the estimated net disposal proceeds and the carrying amount of the asset and are recognised in profit or loss on the date of retirement or disposal.

The carrying values of plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

2.6 Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever there is any indication that these assets may be impaired.

If the recoverable amount of the asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. The difference between the carrying amount and recoverable amount is recognised as an impairment loss in profit or loss.

An impairment loss for an asset is reversed if, and 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. The carrying amount of this asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of accumulated depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of impairment loss for an asset is recognised in profit or loss.

2.7 Loans and receivables

Loans and receivables are initially recognised at their fair values plus transaction costs and subsequently carried at amortised cost using the effective interest method, less accumulated impairment losses. Gains and losses are recognised in profit or loss when the loans and receivables are derecognised or impaired, and through the amortisation process.

A financial asset is derecognised when the contractual right to receive cash flows from the asset has expired or the Board has transferred substantially all risks and rewards of the asset. On de-recognition of a financial asset, the difference between the carrying amount and the sum of the consideration received is recognised in profit or loss.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

2.8 Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank and fixed deposits that are subject to an insignificant risk of changes in value.

2.9 Impairment of financial assets

The Board assesses at the end of each reporting period whether there is any objective evidence that a financial asset is impaired.

If there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the assets' carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced 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 is reversed. Any subsequent reversal of an impairment loss is recognised in profit or loss, to the extent that the carrying value of asset does not exceed its amortised cost at the reversal date.

2.10 Financial liabilities

Financial liabilities are recognised when, and only when, the Board becomes a party to the contractual provisions of the financial instrument. Financial liabilities are recognised initially at fair value plus in the case of financial liabilities not at fair value through profit or loss, directly attributable transaction costs. After initial recognition, financial liabilities are subsequently measured at amortised cost using the effective interest method. Gains or losses are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process.

A financial liability is de-recognised when the obligation under the liability is discharged or cancelled or expires.

2.11 Provisions

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

Where the Board expects some or all of a provision to be reimbursed, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in profit or loss net of any reimbursement.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

2.11 Provisions (cont'd)

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed.

2.12 Income recognition

Income is recognised to the extent that it is probable that the economic benefits will flow to the Board and the income can be reliably measured and when the specific criteria for each of the Board's activities are met as follows:

Fees

Application fees, service charges, registration fees enrolment income, late payment fees, replacement charges and re-registration fees are recognised upon receipt.

Practising certificate fees are recognised on an accrual basis over the validity period of the certificate.

Other income

Other income is recognised upon receipt.

2.13 Leases

Operating lease – when the Board is the lessee

Leases where substantially all of the risks and rewards incidental to the ownership are retained by the lessors are classified as operating leases. Payments made under operating leases (net of incentives received from the lessors) are recognised in profit or loss on a straight-line basis over the period of the lease.

Contingent rents are recognised as expense in profit or loss when incurred.

2.14 Related parties

SB-FRS 24 defines a related party as a person or entity that is related to the reporting entity and it includes a person or a close member of that person's family if that person:

- (i) has control or joint control over the reporting entity;
- (ii) has significant influence over the reporting entity; or
- (iii) is a member of the key management personnel of the reporting entity or of a related entity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

2.14 Related parties (cont'd)

For the purpose of the financial statements related parties are considered to be related to the Board if the Board or Board of Members has the ability, directly or indirectly, to control or exercise significant influence over the party in making financial and operating decisions or vice versa, or where the Board and the party are subject to common control or common significant influence.

Related parties of the Board include all government ministries, departments, other statutory boards, Organs of the State and individuals who are key management personnel or close member of their families.

2.15 Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Board; or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Board.

Contingent liabilities and assets are not recognised on the statement of financial position of the Board.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

No significant judgement was made by the management in the process of applying the Board's accounting policies nor were there key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

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4. PLANT AND EQUIPMENT

	Furniture and fittings	Office equipment	Computer systems	Computer & communication systems	Total
	\$	\$	\$	\$	\$
<u>Cost</u>					
As at 1 April 2016 and 31 March 2017	220,967	9,030	45,568	59,732	335,297
Additions	-	4,976	-	-	4,976
As at 31 March 2018	220,967	14,006	45,568	59,732	340,273
<u>Accumulated depreciation</u>					
As at 1 April 2016	188,019	6,705	45,568	54,765	295,057
Depreciation	27,482	820	-	1,241	29,543
As at 31 March 2017	215,501	7,525	45,568	56,006	324,600
Depreciation	5,405	2,479	-	1,241	9,125
As at 31 March 2018	220,906	10,004	45,568	57,247	333,725
<u>Net carrying amount</u>					
As at 31 March 2018	61	4,002	-	2,485	6,548
As at 31 March 2017	5,466	1,505	-	3,726	10,697

5. OTHER RECEIVABLES

	2018	2017
	\$	\$
Fee receivables	5,005	53,208
Deposits	165,888	37,390
Sundry receivables	14,734	15,730
	185,627	106,328

Other receivables are unsecured, non-interest earning and short-term in nature.

6. CASH AND BANK DEPOSITS

	2018	2017
	\$	\$
Cash on hand	4,102	7,851
Cash at bank	850,169	1,376,951
Fixed deposits	2,133,437	2,107,932
	2,987,708	3,492,734

Fixed deposits placed with banks for a period of 12 months (2017: 12 months) and bear interest ranging from 0.81% to 1.21% (2017: 0.42% to 1.14%) per annum.

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7. FEES RECEIVED IN ADVANCE

	2018 \$	2017 \$
Fees received in advance	<u>1,340,031</u>	<u>1,331,921</u>

Fees received in advance relate to the payment received for practising certificate fee.

8. OTHER PAYABLES

	2018 \$	2017 \$
Accruals	336,567	418,533
Amount due to a related party	8,665	250,975
Sundry payables	13,956	57,685
	<u>359,188</u>	<u>727,193</u>

Amount due to a related party is non-trade, unsecured, non-interest bearing and with credit term of 30 days.

9. MANPOWER AND RELATED COSTS

	2018 \$	2017 \$
HR and registry costs	19,921	26,562
Medical expense	468	131
Recruitment expenses	519	145
Staff salaries and bonus	1,532,463	1,863,008
Temporary staff	19,494	44,850
	<u>1,572,865</u>	<u>1,934,696</u>

Staff salaries and bonus includes provision for surcharge to a related party.

10. OTHER OPERATING EXPENSES

	2018 \$	2017 \$
ASEAN Joint Conference Committee on Nursing	3,110	2,984
Audit fees	11,194	7,900
Bank charges	11,632	14,550
Committee expense	518	338
<i>Balance carried forward to next page</i>	<u>26,454</u>	<u>25,772</u>

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10. OTHER OPERATING EXPENSES (Cont'd)

	2018 \$	2017 \$
<i>Balance carried forward from previous page</i>	26,454	25,772
Miscellaneous	2,996	2,946
Nursing regulatory conference	27,901	13,383
Office cleaning	8,774	11,824
Office equipment rental	3,794	3,159
Office repair and maintenance	6,249	4,060
Staff welfare, refreshment and recreation	2,829	2,631
Subscription fee	2,055	2,555
Telephone and utilities	12,131	15,318
Training and development	10,628	15,300
Transport expenses	1,934	2,043
	105,745	98,991

11. COMMITMENTS

Operating lease commitment - as a lessee

The Board leases office space from a non-related party under non-cancellable operating lease agreement. This lease has a tenure of 3 years with renewal option included in the tenancy agreement.

The future minimum lease payable under non-cancellable operating lease contracted for at the end of the reporting period but not recognised as liability is as follows:

	2018 \$	2017 \$
Operating lease payments due:		
- No later than one year	160,029	106,686
- Later than one year but not later than five years	266,715	-
	426,744	106,686

Minimum lease payments recognised as an expense in profit or loss for the financial year ended 31 March 2018 amounted to \$160,029 (2017: \$160,029).

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

12. SIGNIFICANT RELATED PARTY BALANCES AND TRANSACTIONS

The Board is a statutory board incorporated under the Ministry of Health. As a statutory board, all government ministries, departments, other statutory boards and Organs of State are deemed related parties of the Board.

In addition to the information disclosed elsewhere in the financial statements, the following significant balances and transactions took place during the financial year between the Board and its related parties at rates and terms agreed:

	2018 \$	2017 \$
<u>Balances with related parties</u>		
- Amount due from Ministry of Health	19,028	51,977
- Amount due to Ministry of Health	-	2,664
- Amount due to Singapore Medical Council	8,665	250,975
<u>Transactions with related parties</u>		
<u>Singapore Medical Council</u>		
- Expenses paid on behalf of the Board	131,189	168,727
- Staff costs and other staff related cost charged to the Board	1,258,565	1,394,698
<u>Ministry of Health</u>		
- HR and finance shared services	21,693	-

13. FUND MANAGEMENT

The primary objective of the Board's fund management is to ensure that the funding from government grants and members' fees are properly managed and used to support its operations.

The Board manages its fund structure and makes adjustments to it, in light of changes in economic conditions. No changes were made in the objectives, policies or processes during the financial year ended 31 March 2018 and 31 March 2017 respectively.

The Board is not subjected to externally imposed capital requirements.

14. FINANCIAL RISK MANAGEMENT

14.1 Financial risk management

The Board is exposed to minimal financial risks arising from its operations and the use of financial instruments. The main area of financial risk faced by the Board is liquidity risk. The Board's management reviews and agrees on policies for managing the risks.

14. FINANCIAL RISK MANAGEMENT (Cont'd)

14.1 Financial risk management (cont'd)

Liquidity risk

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

The management exercises prudence in managing its operating cash flows and aims at maintaining a high level of liquidity at all times.

All financial liabilities in the balance sheet are repayable within one year from the reporting date.

14.2 Fair value of financial assets and financial liabilities

The carrying amount of other receivables (Note 5), cash and bank deposits (Note 6) and other payables (Note 8) are assumed to approximate their respective fair values due to the relatively short-term maturity of these financial instruments.

14.3 Financial instruments by categories

The following table sets out the financial instruments as at the end of the reporting period:

	Note	2018 \$	2017 \$
<u>Financial assets</u>			
Other receivables	5	185,627	106,328
Cash and bank deposits	6	2,987,708	3,492,734
Loans and receivables carried at amortised cost		<u>3,173,335</u>	<u>3,599,062</u>
<u>Financial liability</u>			
Other payables, representing			
Financial liability carried at amortised cost	8	<u>359,188</u>	<u>727,193</u>

SELECTED CHARACTERISTICS OF NURSES AND MIDWIVES

FIGURE A: SELECTED CHARACTERISTICS OF REGISTERED NURSES

		2015	2016	2017
	TOTAL	29894	31615	32672
SEX				
	Male	2991	3329	3501
	Female	26903	28286	29171
ETHNIC GROUP				
	Chinese	15518	16140	16478
	Malay	3489	3693	3850
	Indian	3464	3710	3908
	Others	7423	8072	8436
ACTIVITY STATUS				
	Working Full-time	25109	26461	27578
	Working Part-time	813	773	737
	Not Working/Unknown	3493	3332	3295
	Doing Non-nursing work	479	1049	1062
EMPLOYMENT				
	Public Sector	18566	19618	20313
	Private Sector	7356	7616	8002
CITIZENSHIP				
	Singaporean/Permanent Resident	21100	21936	23063
	Malaysian	1949	2230	2237
	Chinese (PRC)	1002	955	654
	Filipino	4396	4942	5115
	Indian	505	544	573
	Myanmar	678	742	793
	Others	264	266	237
MARITAL STATUS				
	Single	15461	15911	16016
	Married	13740	14974	15861
	Others	693	730	795
AGE				
	Median Age (years)	33	33	33
	Average Age (years)	37	37	36
	Under 25 yrs	3403	3223	2856
	25 - 34 yrs	13040	14316	15104
	35 - 44 yrs	6720	7024	7481
	45 - 54 yrs	3268	3516	3661
	55 - 59 yrs	1319	1192	1073
	Above 60 yrs	2144	2344	2497

FIGURE B: SELECTED CHARACTERISTICS OF ENROLLED NURSES

		2015	2016	2017
TOTAL		8931	8781	8631
SEX				
	Male	863	938	949
	Female	8068	7843	7682
ETHNIC GROUP				
	Chinese	1689	1596	1537
	Malay	2076	2087	2061
	Indian	1688	1664	1641
	Others	3478	3434	3392
ACTIVITY STATUS				
	Working Full-time	7504	7323	7183
	Working Part-time	178	148	138
	Not Working/Unknown	1148	1062	1047
	Doing Non-nursing work	101	248	263
EMPLOYMENT				
	Public Sector	5305	5149	5020
	Private Sector	2377	2322	2301
CITIZENSHIP				
	Singaporean/Permanent Resident	4914	4891	4804
	Malaysian	52	58	58
	Chinese (PRC)	276	211	203
	Filipino	2578	2557	2555
	Indian	609	578	570
	Myanmar	485	463	425
	Others	17	23	16
MARITAL STATUS				
	Single	5331	5083	4825
	Married	3412	3503	3605
	Others	188	195	201
AGE				
	Median Age (years)	29	30	30
	Average Age (years)	34	34	34
	Under 25 yrs	1404	1147	898
	25 - 34 yrs	4810	4932	5019
	35 - 44 yrs	1089	1049	1038
	45 - 54 yrs	1023	1024	1012
	55 - 59 yrs	249	258	274
	Above 60 yrs	356	371	390

**FIGURE C: SELECTED CHARACTERISTICS OF REGISTERED MIDWIVES
(SINGLE REGISTER) ***

		2015	2016	2017
	TOTAL	180	165	137
SEX				
	Male	-	-	-
	Female	180	165	137
ETHNIC GROUP				
	Chinese	125	112	97
	Malay	15	12	10
	Indian	12	14	8
	Others	28	27	22
ACTIVITY STATUS				
	Working Full-time	101	90	82
	Working Part-time	21	19	14
	Not Working/Unknown	55	45	34
	Doing Non-nursing work	3	11	7
EMPLOYMENT				
	Public Sector	71	62	55
	Private Sector	51	47	41
CITIZENSHIP				
	Singaporean/Permanent Resident	167	152	130
	Malaysian	2	2	0
	Chinese (PRC)	0	0	0
	Filipino	4	5	5
	Indian	0	0	0
	Myanmar	0	0	0
	Others	7	6	2
MARITAL STATUS				
	Single	32	28	22
	Married	139	128	106
	Others	9	9	9
AGE				
	Median Age (years)	65	65	65
	Average Age (years)	63	63	63
	Under 25 yrs	0	0	0
	25 - 34 yrs	3	4	1
	35 - 44 yrs	17	17	17
	45 - 54 yrs	6	5	5
	55 - 59 yrs	14	11	1
	Above 60 yrs	140	128	113

* Please note that the number of Registered Midwives refers to those who are not concurrently registered in another Register/Roll of Nurses.

FIGURE D: SELECTED CHARACTERISTICS OF REGISTERED MIDWIVES

		2015	2016	2017
	TOTAL	1149	1092	1027
SEX				
	Male	-	-	-
	Female	1149	1092	1027
ETHNIC GROUP				
	Chinese	876	828	778
	Malay	114	108	102
	Indian	100	100	96
	Others	59	56	51
ACTIVITY STATUS				
	Working Full-time	771	721	697
	Working Part-time	128	119	101
	Not Working/Unknown	232	201	184
	Doing Non-nursing work	18	51	45
EMPLOYMENT				
	Public Sector	563	530	509
	Private Sector	336	310	289
CITIZENSHIP				
	Singaporean/Permanent Resident	1122	1066	1010
	Malaysian	10	9	5
	Chinese (PRC)	1	1	1
	Filipino	8	9	8
	Indian	0	0	0
	Myanmar	0	0	0
	Others	8	7	3
MARITAL STATUS				
	Single	269	248	237
	Married	802	768	716
	Others	78	76	74
AGE				
	Median Age (years)	61	62	62
	Average Age (years)	59	60	59
	Under 25 yrs	1	0	0
	25 - 34 yrs	54	46	63
	35 - 44 yrs	95	99	96
	45 - 54 yrs	125	116	111
	55 - 59 yrs	176	127	74
	60 yrs and Above	698	704	683

**FIGURE E: SELECTED CHARACTERISTICS OF REGISTERED NURSES
(PSYCHIATRIC)**

		2015	2016	2017
	TOTAL	639	645	655
SEX				
	Male	259	261	268
	Female	380	384	387
ETHNIC GROUP				
	Chinese	350	346	348
	Malay	107	110	114
	Indian	94	98	100
	Others	88	91	93
ACTIVITY STATUS				
	Working Full-time	553	547	565
	Working Part-time	20	16	15
	Not Working/Unknown	60	69	62
	Doing Non-nursing work	6	13	13
EMPLOYMENT				
	Public Sector	495	486	495
	Private Sector	78	77	85
CITIZENSHIP				
	Singaporean/Permanent Resident	634	639	647
	Malaysian	0	0	0
	Chinese (PRC)	1	1	2
	Filipino	1	1	3
	Indian	0	1	1
	Myanmar	0	0	0
	Others	3	3	2
MARITAL STATUS				
	Single	154	148	152
	Married	460	473	478
	Others	25	24	25
AGE				
	Median Age (years)	47	45	44
	Average Age (years)	48	48	48
	Under 25 yrs	2	3	2
	25 - 34 yrs	140	137	145
	35 - 44 yrs	165	177	186
	45 - 54 yrs	92	89	91
	55 - 59 yrs	66	62	50
	60 yrs and Above	174	177	181

FIGURE F: SELECTED CHARACTERISTICS OF ADVANCED PRACTICE NURSES

		2015	2016	2017
SEX	TOTAL	172	197	218
	Male	12	13	14
	Female	160	184	204
ETHNIC GROUP				
	Chinese	149	175	195
	Malay	8	8	8
	Indian	11	11	12
	Others	4	3	3
ACTIVITY STATUS				
	Working Full-time	167	194	209
	Working Part-time	4	3	4
	Not Working/Unknown	1	0	5
	Doing Non-nursing work	0	0	0
EMPLOYMENT				
	Public Sector	166	189	203
	Private Sector	5	8	10
CITIZENSHIP				
	Singaporean/Permanent Resident	169	195	216
	Others	3	2	2
MARITAL STATUS				
	Single	65	74	76
	Married	100	112	130
	Others	7	11	12
AGE				
	Median Age (years)	40	40	41
	Average Age (years)	41	41	41
	Under 25 yrs	0	0	0
	25 - 34 yrs	22	25	27
	35 - 44 yrs	103	112	128
	45 - 54 yrs	40	50	51
	55 - 59 yrs	5	8	10
	Above 60 yrs	2	2	2