





#### **CHAIRMAN'S MESSAGE**



"While we, as a nation, focus collectively to combat COVID-19, NParks continues to also keep its eye on our vision to become a City in Nature."

In April 2019, Singaporeans flocked to the newlyopened Lakeside Garden, part of Jurong Lake Gardens, to experience its many sights including natural flood-plains. It was arguably the largest turnout over a two-week period that we had ever seen on the opening of any new park or facility. Earlier this year we opened Sembawang Hot Spring Park and this was also very enthusiastically received by our people.

Singaporeans have shown a love for Nature and the outdoors which has grown only stronger and deeper with time. The drastic dislocations and impact from the COVID-19 pandemic therefore was significantly felt by all.

Since the start of 2020, Singapore and the world have been confronted with an existential pandemic threat. No one knows for sure when it will be over. In the months since, Singaporeans have all seen and experienced how the COVID-19 pandemic radically impacts the way we work, live and play.

As safety measures like social distancing meant that familiar and staple NParks outdoor activities and programmes involving physical engagement were suspended, our officers had to adapt or discover new ways to stay connected with our citizens. Our online platforms were quickly refreshed and enhanced so that we could actively engage the public during this period and mitigate as best we could what was lost in terms of physical outings and visits to our parks. Our

officers created multiple DIY videos, conducted courses online and hosted webinars and even electronic pet adoption drives.

It has been a year since the Animal & Veterinary Service (AVS) cluster was set up in NParks. As the main touchpoint for animal and veterinary-related issues, AVS stepped up engagement with the public and stakeholders to review and strengthen standards in the pet sector. During this difficult period of the pandemic, AVS has been working with many of these stakeholders to explore how it can support practicable initiatives to safeguard animal health and welfare.

And even as our different NParks officers stepped up their efforts to do all this, many of them had to also double-up to support the national response to manage the pandemic. Many were involved in supporting agencies in overseeing the management of holding centres. Even more stepped forward daily to be safety ambassadors on the ground, reminding people to wear their masks and to practise safe distancing. It was a task which required patience, tact and resilience because situations on the ground could sometimes be tense and testy as the psychological stress over the pandemic brewed.

While we, as a nation, focus collectively to combat COVID-19, NParks continues to also keep its eye on our vision to become a City in Nature. NParks plays a vital role in ensuring that Singapore's liveability and sustainability as a City in Nature is about enhancing nature in the urban environment and applying nature-based solutions to achieve climate, ecological and social resilience for Singapore and Singaporeans. The benefit is not just cleaner water, fresher air and cooler temperatures but also, with time, a culture of empathy and care for all who are part of this shared living environment.

Although the pandemic may constrain the pace of what we can do for now, our commitment to stay on course and realise the vision remains unwavered. In March 2020, the One Million Trees movement was launched. Corporate bodies, groups and individuals have since responded generously to sponsor this programme, which targets to plant one million trees across Singapore over the next 10 years. NParks also launched the Gardening with Edibles programme where families could start their own food growing gardens and also introduce greenery into their homes. The response to this programme has been overwhelming and we had to increase the number of seed packets for distribution from 150,000 to over 400,000.

Singapore today has more than 350 hectares of nature parks which act as complementary habitats and buffers to our nature reserves (this was boosted with the opening of the 50-ha Thomson Nature Park in October 2019). We have planted 134,000 trees in the reporting year and we intend to grow the Nature Park network by another 200 hectares. We also plan to strengthen

connectivity between green spaces with 180 km of Nature Ways and the goal is to make "every road a Nature Way". If we stay focused and subsequently push ourselves to catch up on whatever lost time the pandemic may have imposed, we will get back on schedule and hope to have most, if not all, of these done by 2030.

While it has certainly been a challenging year, Singaporeans have clearly taken it in their stride. Our efforts in NParks would not have been fruitful if not for the continuing and encouraging support of Singaporeans – members of public, members of the corporate and public sectors. To all of them, we in the NParks family – staff and volunteers – give our most grateful thanks.

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**Mr Benny Lim** Chairman, National Parks Board

#### MEMBERS OF THE BOARD

(AS OF SEPTEMBER 2020)

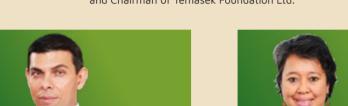


Mr Lim was Permanent Secretary of the Ministry of National Development from 2011 to 2016, and held concurrent appointments as Permanent Secretary in the Prime Minister's Office and for National Security & Intelligence Coordination. Prior to that, he was Permanent Secretary of the Ministry of Home Affairs from 2005 to 2011. Mr Lim was awarded the Meritorious Service Medal in 2010. He retired from the Civil Service in 2016 and serves presently as Special Advisor to the Centre for Liveable Cities, Special Advisor to the National Security Studies Programme, RSIS/NTU as well as Chairman of Temasek Foundation Connects CLG and Chairman of Temasek Foundation Ltd.



**ANDREAS SOHMEN-PAO** Board Member (Until 31 July 2020)

Mr Sohmen-Pao is Executive Chairman of BW Group. He is also Chairman of five publicly listed affiliates BW LPG, BW Offshore, BW Energy, Hafnia and Epic Gas, Chairman of the Singapore Maritime Foundation and a trustee of the Lloyd's Register Foundation. He has served as a non-executive director of The Hongkong and Shanghai Banking Corporation Ltd. The London P&I Club. The Esplanade Co. Ltd. Sport Singapore and the Maritime and Port Authority of Singapore amongst others.



**WARREN FERNANDEZ** Board Member (Until 31 July 2020)

Mr Fernandez is Editor-in-Chief of The Straits Times and English/Malay/Tamil Media Group of Singapore Press Holdings (SPH). He has been with SPH since 1990. Mr Fernandez graduated with First Class Honours from Oxford University, where he read Philosophy, Politics and Economics, and also has a Master's Degree in Public Administration from Harvard University. He is currently the President of The World Editors Forum, a board member of SPH (Overseas) Ltd. National Arts Council and Singapore Symphony Group, and Chairman of the board for The Straits Times School Pocket Money Fund and Asia News Network.



**DR SURIANI SURATMAN** Board Member (Until 31 July 2020)

Dr Suriani is Senior Lecturer and Deputy Head at the Department of Malay Studies, National University of Singapore. She is trained as a social anthropologist. Her teaching and research cover areas on Malay culture and society and has conducted research in Singapore, Malaysia and the Philippines. She is a board member of the National Heritage Board and Tasek Jurong Limited. In addition, Dr Suriani is a potter and has done commissioned creative pieces for Temasek Holdings, The Sentosa Resort and Spa, National Heritage Board, Patron of the Year Award and Singapore International Foundation.



**GUY HARVEY-SAMUEL** 

Mr Harvey-Samuel was formerly the non-executive Chairman of HSBC Bank (Singapore) Limited, following his retirement as Group General Manager, Chief Executive Officer of The Hongkong and Shanghai Banking Corporation Limited (HSBC), Singapore. A member of HSBC's Asian Executive Committee. Mr Harvey-Samuel was directly responsible for all HSBC operations based in Singapore. He is currently Chairman of the Capella Hotel Group Pte Ltd and a member of the boards of Surbana Jurong Private Limited, JTC Corporation, Mapletree Industrial Trust Management Ltd, M1 Limited and Wing Tai Holdings.



**PROFESSOR DAVID CHAN** Board Member (from 1 August 2020)

Professor Chan is Director of the Behavioural Sciences Institute at Singapore Management University. His works have been cited over 12,000 times in various disciplines. He has received several international awards for his scientific and practice contributions, and is the first scientist to receive Elected Fellow status from all six international psychological organisations. Currently, he is a member of the Social Science Research Council, National Council on Problem Gambling. Diabetes Prevention and Care Taskforce, Singapore-Japan Joint Committee on Science and Technology, Board of the National Volunteer and Philanthropy Centre, and International Panel of Experts for the Urban Redevelopment Authority



**MUSA FAZAL** 

Mr Musa heads the Planning Group in

Monetary Authority of Singapore.

Board Member

**MS THAM LOKE KHENG** Board Member (from 1 August 2020)

Ms Tham is CEO and Board Director of Mediacorp. A media industry veteran, she has held leadership roles in broadcast, media and telecommunications services in leading Asian media companies. In September 2017, Ms Tham rejoined Mediacorp as its CEO, coming full circle to the organisation where she started her career. During her years away from Mediacorp, she was Head of Content and Marketing at StarHub, President of Taiwan Broadband Communications and Head of NOW TV, the largest Pay TV operator in Hong Kong.





**GERALD TAN KWONG MING** 

Board Member (from 1 August 2020)

Mr Tan is a senior legal and banking professional with over 20 years of experience in legal private practice, international banking and risk management. He is a member of the Advisory Board of the National Museum of Singapore and a board member of Credit Counselling Singapore. He has previously served as a board member of Gardens by the Bay, and as Co-Chair of the Asia Pacific Commodities Committee of the International Swaps and Derivatives Association, Inc.



**GEORGE HUANG** 

Mr Huang is Managing Director of Amoy Canning Corporation (S) Ltd, a pioneer in the food processing industry in Asia. An active leader and contributor in business and the community, he serves on the boards and committees of various organisations including Singapore Manufacturing Federation, Singapore Business Advisors & Consultants Council and Consumers Association of Singapore. He was also formerly the Honorary Consul General of the Federal Democratic Republic of Ethiopia to Singapore.



**CHENG HSING YAO** 

Mr Cheng is the Group Managing Director of GuocoLand Singapore. Prior to joining GuocoLand, he was with the Urban Redevelopment Authority and Centre for Liveable Cities. He is a member of the Urban Land Institute Singapore Executive Committee, co-chairman of Integrated Digital Delivery Steering Committee (IDDSC) and Central Procurers Panel (CPP) for Building and Construction Authority, as well as a member of the Urban Redevelopment Authority's Design Advisory Committee as well as Heritage and Identity Partnership. He holds a Bachelor of Architecture from Newcastle University, UK, and a Master in Design Studies from Harvard University.



**SHANTINI RAMACHANDRA** 

Ms Shantini is a Tax Partner at Deloitte &

for Deloitte Private. She has a Bachelor of

Laws degree from the National University of

Singapore and a Master of Laws degree from

the University of London, King's College. She

of the Supreme Court of Singapore and is

also an Accredited Tax Advisor (Income Tax)

with the Singapore Institute of Accredited Tax

in the area of commercial and corporate law

Professionals Limited. Ms Shantini practised law

before joining a Big Four accounting firm and has

about 20 years of international tax experience.

has been admitted as an Advocate and Solicitor

Touche LLP and the South East Asia Tax Leader

**Board Membe** 

MS NUR HIDAYAH ABU BAKAR Board Member (from 1 August 202

Ms Nur Hidayah is Dean of the Faculty of Design at LASALLE College of the Arts, Singapore, and serves as an expert on various boards locally. She believes in the interconnectedness of design aesthetics, education and industry/community, and has initiated several partnerships including developing design capability programmes with communities in Asia and investigating issues on social enterprise for a more inclusive design culture. She has led the research and study of design cultures in contemporary Asian cities such as Singapore Seoul and Shanghai, and undertaken the Global Design Initiative involving five international universities. Under her leadership, the design programmes have achieved great success at regional and international competitions



**KENNETH ER** Board Member and Chief Executive Officer

Mr Er began his career in National Parks Board (NParks) and has been involved in the planning, implementation and management of parks and streetscapes in the city. In 2003, he was seconded to the Ministry of National Development, where he oversaw policies and was actively involved in the review of legislation pertaining to parks and greenery infrastructure, agri-veterinary issues, and building and construction. Mr Er was subsequently appointed General Manager at Gardens by the Bay, where he played a pivotal role in developing the Gardens from concept to form. He was also concurrently Assistant Chief Executive Officer (Corporate Development & Services) at NParks. He was appointed Chief Operating Officer of Gardens by the Bay in 2012. Mr Er is presently the Chief Executive Officer of NParks

NATIONAL PARKS BOARD ANNUAL REPORT 2019/2020

#### **ORGANISATION STRUCTURE**





# SINGAPORE BOTANIC GARDENS CELEBRATES 160 YEARS

In October 2019, a high-tech arboretum was opened at the Singapore Botanic Gardens. Located at the Gallop Extension, it will house more than 2,000 specimens of over 200 species of Dipterocarps. The OCBC Arboretum is the first-of-its-kind in Southeast Asia, utilising an Internet of Things (IoT) system to remotely and continuously monitor the trees and their environment as they grow.

Complementing this is the Mingxin Foundation Rambler's Ridge, a trail which showcases plants such as Ant Plants (*Hydnophytum* spp. and *Myrmecodia* spp.) from habitats found in tropical hills of Southeast Asia that have adapted to harsh hillside conditions that include strong winds and poor soil.

Other features including a forest discovery centre, a botanical art gallery and a nature playgarden are expected to be ready in 2021 in the Gallop Extension. Apart from expanding its Nature Area, the Extension adds to the Gardens' significant work in research, conservation, education and recreation.

The first three volumes of the *Flora of Singapore* series were published this past year. More than 100 local and international plant experts are working tirelessly to put together a comprehensive catalogue and description of all families, genera and species of plants in Singapore.

When completed, the remaining 11 volumes will strengthen the Gardens' standing as a premier botanical research institution.

The opening of Singapore's first Seed Bank in July 2019 further augmented the Gardens' role in safeguarding plant biodiversity in Southeast Asia. This facility is able to store seeds of up to 25,000 plant species, about half the total number of plant species in the region.

Orchids grown by the National Orchid Garden in Singapore Botanic Gardens garnered 12 awards from the Orchid Society of South East Asia (OSSEA) during a judging held on 22 February 2020. Of these, the Golden Tiger Orchid (Grammatophyllum speciosum var. flava) and Dendrobium gouldii were awarded the First Class Certificate, the top tier of OSSEA's certificates.

These are just some of the newest achievements in the Gardens' 160-year history. Visitors celebrated this milestone by enjoying exhibitions on the evolution of Singapore's landscapes over the past two centuries and the growth of birding within our community, as well as a Heritage Festival held in July 2019. In all, the Gardens conducted 650 runs of educational programmes that reached out to over 30,000 participants, and hosted nearly 80 events that attracted more than 283,000 visitors.



Stroll through Mingxin Foundation Rambler's Ridge to spot critically endangered trees such as the Spoke Oak (*Lithocarpus elegans*) and Braided Chestnut (*Castanopsis inermis*) that line the path.



Dendrobium gouldii 'Nong' grown by the National Orchid Garden was awarded the First Class Certificate from the Orchid Society of South



Rasau Walk at Lakeside Garden takes visitors right down to the water's edge and is the perfect place to welcome a brand new day.

### JURONG LAKE GARDENS WELCOMES VISITORS

Lakeside Garden, the 53-ha western section of Jurong Lake Gardens, was opened in April 2019. In conjunction with this, it also welcomed guests to the inaugural Singapore Garden Festival Horticulture Show. An offshoot of the main Singapore Garden Festival, this biennial horticulture show is set to be a mainstay at Jurong Lake Gardens, our first national gardens in the heartlands.

Within the first fortnight of its opening, Lakeside Garden welcomed close to a million visitors. This is testament to its position as a people's garden, with landscapes and spaces created for families to come together. Lakeside Garden has gone on to host other programmes such as gardening masterclasses, festivals, a monthly bazaar, guided walks and workshops to further engage the community.

The other two segments of the 90-ha Jurong Lake Gardens – Chinese and Japanese Gardens as well as Garden Promenade – will open progressively from 2022.

Scan QR code to view what goes into the making of a People's Garden: Jurong Lake Gardens:



# RECREATING HISTORICAL EXPERIENCES AT FORT CANNING PARK

Fort Canning Park hosted The Bicentennial Experience, the centrepiece of Singapore's bicentennial commemoration, from June to December 2019. In the lead-up to this, nine historical gardens – the Pancur Larangan, Artisan's Garden, Sang Nila Utama Garden, Jubilee Park, Raffles Garden, First Botanic Garden, Farquhar Garden, Spice Garden and Armenian Street Park – were opened, with refreshed wayfinding and trail guides for visitors to plan for their own exploration of the hill.

Visitors can also learn from a range of educational programmes such as simulated archaeological digs while enjoying easier access to the park, thanks to the installation of escalators and the pedestrianisation of Canning Rise and Armenian Street. Since these enhancements, over 760,000 people have visited, soaking in the rich historical and natural heritage of the hill.

There will also be more links between the park and nearby historic green and blue spaces in the city centre. In February 2020, NParks and the Urban Redevelopment Authority unveiled plans to transform Orchard Road into a lush green corridor, part of a 6km-long green connection from the Singapore Botanic Gardens to the Singapore River. The plan includes elevated and underground pedestrian links as well as sheltered linkways to bridge Istana Park at Orchard Road to Fort Canning Park and the Singapore River.

#### REJUVENATING EAST COAST PARK

There are now even more recreational facilities to enjoy in East Coast Park. Cyclist Park, a onestop hub for cyclists, was opened in November for visitors to practise cycling techniques at two new circuits. Visitors can also enjoy a nature playgarden as well as F&B and retail outlets, while taking in the beautiful vistas of the nearby sea.

The opening of Cyclist Park, a stop along the Round Island Route, is part of the on-going rejuvenation of East Coast Park which will be completed in 2021 with the reopening of Big Splash.

### CAPTURING THE KAMPUNG SPIRIT IN SEMBAWANG HOT SPRING PARK

The rustic and natural Sembawang Hot Spring Park was reopened in January 2020 after multiple engagement sessions with the community. The feedback received resulted in features such as cascading pools and a water collection point to bring the geothermally heated groundwater closer to visitors.

Singapore's only hot spring park holds many collective memories for residents and NParks tapped on this "kampung-like" spirit while designing and building this unique site.



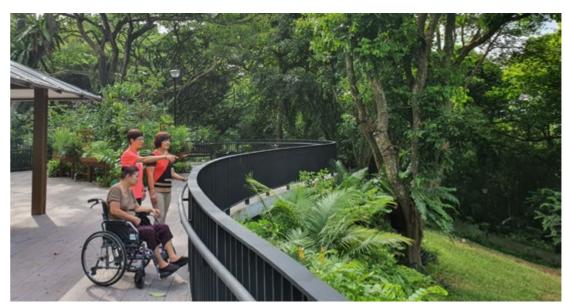
Named after Singapore's first ancient king, the Sang Nila Utama Garden reimagines the Southeast Asian gardens of old, and is one of nine historical gardens in Fort Canning Park.



Hone your cycling technique by navigating the 500m long Advanced Circuit in Cyclist Park at East Coast Park that includes undulating tracks, sharp turns and a narrow bridge.



After a long day, everyone can appreciate soaking their tired feet at Sembawang Hot Spring Park that was reopened in January 2020.



Telok Blangah
Hill Park's
lush greenery
envelops its
Therapeutic
Garden, creating
a restorative
environment
that engages
your senses
and uplifts your
overall well-being.





Nature playgardens (such as these in Jurong Lake Gardens and HortPark) comprise curated play features for children to engage in spontaneous play and are designed to be set in nature, for the young to come in contact with plants and observe fauna while they play.

# HOLISTIC BENEFITS OF THERAPEUTIC GARDENS AND NATURE PLAYGARDENS

Singapore's newest therapeutic garden opened at Telok Blangah Hill in March 2020. It offers a mid-canopy view of the forest layer and leverages therapeutic elements of Telok Blangah Hill Park's natural forest setting. This is the fifth such garden in our growing network of therapeutic gardens, with the target to establish 30 such gardens by 2030. To date, over 120 Therapeutic Horticulture sessions have been conducted in these therapeutic gardens, benefitting 1,400 participants.

The therapeutic gardens are deliberately planned to facilitate people's interactions with nature and improve their mental well-being. Interim findings continue to indicate benefits of having such contemplative green spaces nestled within our communities.

Increased self-confidence, creativity and overall well-being are amongst some of the outcomes reported in children who play outdoors in specially curated nature-themed areas.

Encouraged by such positive feedback after the opening of our first Nature Playgarden in HortPark in early 2019, NParks has opened 13 more of such spaces, with plans to expand this network.

Nature Playgardens are set within nature and use natural materials to encourage creative play and decision making, allowing the young ones to explore a different form of play compared to a typical playground.



Can you spot the four layers of planting at the Kheam Hock Nature Way? The emergent, canopy, understorey and shrub layers facilitate the movement of birds and butterflies between green spaces.



Download the C2C Mobile App to accompany you along the 36 km Coast-to-Coast Trail. Use the app to enjoy games and pick up interactive information for a unique curated walking experience.



With pretty plantings like these Garlic Vine (Mansoa hymenaea) along covered linkways at Ang Mo Kio Avenue 8, everyone can enjoy nature even while they commute.

### STRENGTHENING GREEN LINKS

NParks aspires to make every road a Nature Way with the objective of achieving 180 km by 2030. In 2019, we completed 30 km of Nature Ways along our streetscapes. New stretches were created in locations such as Woodlands, Toa Payoh and Jalan Jurong Kechil.

Nature Ways are designed to replicate the natural structure of forests. Trees, shrubs and groundcover are planted to re-create habitats similar to those found in the emergent, canopy, understorey and undergrowth layers in forests. Flowering plants in Nature Ways also attract butterflies and birds.

Another 10.7 km of park connectors were built in the reporting year, extending our Park Connector Network to more than 340 km. These included park connectors at Old Upper Thomson Road, Dairy Farm and Seletar, enabling residents to access and enjoy nature while travelling between communities more readily.

Significant progress was made in the rollout of the Round Island Route with the opening of the Coast-to-Coast (C2C) Trail which stretches from Jurong Lake Gardens to Coney Island Park.

More than 26,000 users have registered to use the C2C mobile app with many completing challenges along the 36 km trail to win attractive prizes.

More than 50 km out of the 60 km Round Island Route has been completed.

### GREENING PUBLIC INFRASTRUCTURE

Singapore's landscape has been enhanced with the planting of about 134,000 trees. This includes about 8,750 native plants that replaced stormvulnerable species.

The work to green up public infrastructure such as pedestrian walkways and bus shelters has also been intensified.

The latest additions to our 71 greened MRT stations are Woodlands North, Woodlands, Woodlands South and Springleaf stations. In addition, over 26 km of covered linkways have been planted with trellis climbers, making commuters' journeys even more pleasant.

NParks is also working with our counterparts to transform Singapore into a City in Nature. More than 110 community facilities managed by the Ministry of Education, Ministry of Health, People's Association, SportsSG and National Library Board were greened up with nearly 4,000 trees planted in schools, nursing homes, community centres, integrated developments and sports facilities.

## ELEVATING OUR SKYRISE GREENERY

In 2019, another 5.7 ha of rooftop greenery was added, increasing the skyrise greenery across Singapore to 120 ha. At the same time, officers reached out to more than 220 buildings and facilities owners on horticulture maintenance matters, advising on mitigation measures for existing installations. NParks aims to have 200 ha of skyrise greenery by 2030.

Scan QR code to learn more about what goes into how NParks cares for trees and greenery in Singapore:





Plants with colourful foliage can now be found along our streets. These vibrant splashes of red, yellow, orange and green beautify our environment and bring natural colours into our everyday lives.



NATIONAL PARKS BOARD ANNUAL REPORT 2019/2020

#### **ENHANCING HABITATS** AND SPECIES RECOVERY

A notable highlight of our species recovery programme for native biodiversity in the past year was the successful captive brooding of the critically endangered and endemic Swamp Forest Crab (Parathelphusa reticulata). Over 300 crablets were produced in captivity, complementing earlier success with the captive brooding of the Singapore Freshwater Crab (Johora singaporensis).

NParks successfully translocated batches of the Harlequin butterfly (Taxila haquinus) to Pasir Ris Park and Sungei Buloh Wetland Reserve while new populations of the Cinnamon Bush Froq (Nyctixalus pictus) were successfully translocated to suitable sites outside nature reserves.

The Species Recovery Programme was updated with a current total of 67 plant species identified in the first volume of the Flora of Singapore published in October 2019. Over the past year, the Native Plant Centre and Singapore Botanic Gardens successfully propagated more than 6,000 plants. Over 2,000 of these were subsequently planted in more than 30 sites in our nature reserves, streetscapes, and parks.

Three orchid species were also reintroduced into the Central Catchment Nature Reserve, while seven orchid species had hundreds of individuals propagated. For the first time, seeds of rare species such as Lophopetalum pallidum were collected during the 2019 masting event. Zingiber singapurense, Singapore's endemic ginger species, was also made available to the public for the first

time in May 2019's edition of the Gardener's Day Out event. This species, along with three others, were propagated via tissue culture.

In conservation research, some 200 species new to Bukit Timah Nature Reserve were listed during a comprehensive survey conducted by NParks together with researchers from various institutions and enthusiasts. Amongst them were at least 30 species of spiders and 10 species of beetles that are potentially new to Singapore. These findings contribute to the increasing scientific value of the Reserve and emphasise how it should continue to be safequarded.

Work has started on the Southern Islands Biodiversity Survey. To be carried out with the involvement of academia and nature interest groups, findings from this two-year long survey will help formulate biodiversity management plans for the southern waters. It will also provide opportunities to collect rare or endangered species for propagation and to engage in deeper outreach and education on Singapore's biodiversity.

Other conservation research efforts include the conclusion of a study on seagrass resilience and connectivity that has led to a better understanding of the interaction between pockets of biodiversity, as well as ongoing work to keep Singapore's coastal and marine habitat map updated. This will help in assessing habitat changes and preparing a shoreline type map suitable for oil spill response planning purposes.





Surveys of the Bukit Timah Nature Reserve uncovered around 200 species new to the Reserve, including the 15 cm long Brown-chested Jungle Flycatcher (Cyornis brunneatus) and the Yellow-striped Caecillian (Ichthyophis paucrisulcus) that has been recorded only a few times locally.

#### **SCALING UP MARINE** CONSERVATION

NParks is conducting trials on using satellite tagging technology in our efforts to conserve the Hawksbill Sea Turtle (*Eretmochelys imbricata*) and Green Turtle (Chelonia mydas), Over 400 staff and volunteers have been trained to spot the signs, monitor and even track movements of nesting turtles. A total of 32 nests were found, of which 16 were viable with about 1,200 hatchlings emerging from these. Results derived will give better insight into turtle nesting behaviour and migratory patterns.

In a related conservation project, some 70 corals have been outplanted at Sisters' Islands Marine Park, while another 25 coral nubbins are being cultured as part of the Plant-A-Coral, Seed-A-Reef programme at St John's Island. Upgraded aguarium facilities on the island also mean more coral species can be collected for species recovery.

#### **CARING FOR UBIN'S BIODIVERSITY**

Pulau Ubin is an important sanctuary for flora and fauna and one of our last bastions of kampung life. To conserve this biodiversity, more floating wetlands have been introduced to give wildlife such as herons, crakes and kingfishers additional habitats to shelter and nest.

In the past year, students took part in pilot experiential learning journeys led by the Friends of Ubin Network (FUN) community and teachers. This will culminate with the inaugural learning symposium to be held in 2021,

where educators can develop ideas to deepen engagement and inspire students on Ubin's rich biodiversity and heritage.

A Community Liaison Team was also set up to keep in close contact with, gather feedback from and address the concerns of villagers. As part of revitalising and retaining Ubin's heritage, NParks has repaired two kampung houses and will follow up with another six. These plans were announced and celebrated at the eighth Ubin Day on 29 June 2019.





Then Minister for Social & Family Development and Second Minister for National Development Desmond Lee observes herons on the floating wetlands in Pekan Quarry on Pulau Ubin while NParks CEO Kenneth Er points out the biodiversity.

#### RECOVERING THE RAFFLES' BANDED LANGUR

Conservation efforts for the Raffles' Banded Langur (*Presbytis femoralis femoralis*) were boosted with the opening of the 50-ha Thomson Nature Park in October 2019. More than one third of the native trees planted are known to be food plants of the langurs while ecological connectivity across Old Upper Thomson Road, which buffers the site, was enhanced during the park's development.

NParks worked with the Raffles' Banded Langur Working Group to identify locations to situate rope bridges for the safe movement of the langur and other arboreal animals. In a first for Singapore, a Roadway Animal Detection System (RADS) that uses video analytics to detect animals when they are near the road and alerts oncoming motorists, is being tested along Old Upper Thomson Road.

Scan QR code to view a video of langurs crossing a rope bridge:

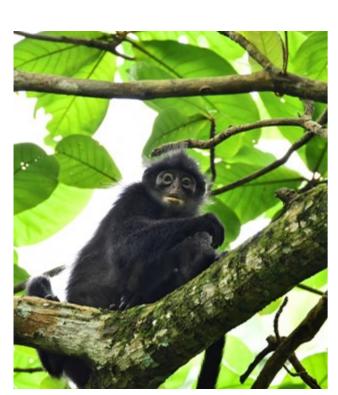


## PROTECTING OUR WETLANDS

The protection of wetlands and its ecosystems remains a core part of conservation work. In July 2019, Sungei Buloh Wetland Reserve hosted the Mangrove, Macrobenthos and Management Conference – a series of international meetings focused on the understanding, conservation and sustainable use of mangrove ecosystems worldwide. Held in Southeast Asia for the first time, the event attracted more than 320 participants from nearly 40 countries.

In the reporting year, Singapore was also the lead country for the ASEAN Flyway Network (AFN).

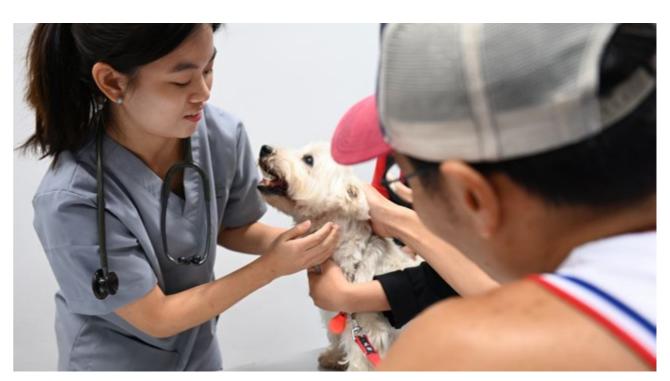
NParks conducted surveys and a bird census under the network that serves to enhance cooperation in the conservation of wetlands and migratory waterbirds in Southeast Asia.



The Raffles' Banded Langur has a black coat, prominent white eye rings and a white stripe down its chest, belly and inner thighs. Research indicates there are only about 60 individuals living in the Central Catchment Nature Reserve



The Whimbrel (*Numenius phaeopus*) is a frequent visitor to Singapore, one of several thousand birds that fly from their breeding grounds in the Northern hemisphere to tide over the cold winter months in Sungei Buloh Wetland Reserve



AVS works closely with the veterinary and animal-related industries with the aim of strengthening capacities and enhancing competencies in animal health and welfare.

#### SAFEGUARDING PUBLIC AND ANIMAL HEALTH, AND PROMOTING CO-EXISTENCE

To strengthen efforts in conserving Singapore's rich biodiversity, NParks adopts a science-based approach to manage the wildlife, and companion and community animals in our city, by employing ecological and social tools to minimise human-animal conflicts.

The transfer of animal-related and plant science functions to NParks coupled with the formation of the Animal & Veterinary Service (AVS) in April 2019 is a boost to Singapore's multi-disciplinary approach to conservation. Combined expertise from ecologists, conservationists, veterinarians and laboratory diagnosticians enables NParks to better manage increasingly complex challenges.

As human, animal and environmental health are intrinsically linked to one another, NParks participates actively in local interagency workgroups (One Health AMR Workgroup) and also represents Singapore at the World Organisation for Animal Health (OIE), where new international standards and guidelines on animal health and welfare are adopted.

At home, AVS ensures animal welfare, as well as public and animal health through efforts such as licensing and overseeing the management of pet shops, ornamental fish farms and captive bird farms. It also conducts surveillance of livestock like chickens, food fish at local farms and border checkpoints.

These inspections, including on poultry from Malaysia and pigs from Malaysia and Indonesia help ensure that the animals are healthy and meet Singapore's animal health import requirements.

To further safeguard public and animal health, some imported dogs and cats, which tend to be more susceptible to incur rabies, are quarantined upon arrival. For this FY, coastal fish farm dogs continued to benefit from AVS' annual free rabies vaccination exercise held together with veterinarians and volunteers from polytechnics.

Scan QR code to view how NParks manages wildlife in our City in Nature:



#### MANAGING HUMAN-ANIMAL INTERACTIONS THROUGH SCIENCE

The nationwide Trap-Neuter-Release-Manage programme for stray dogs, a collaboration with animal welfare groups, veterinarians and the community, is bearing fruit. From its launch in November 2018 up to January 2020, over 1,100 stray dogs have undergone the programme and more than half have found new homes, were fostered or sheltered. Through positive, evidence-based techniques, AVS was able to successfully rehome stray dogs that were initially unsocialised.

For the management of invasive bird species, NParks similarly takes a holistic science-based approach that incorporates removal of food sources from humans, habitat modification, population control strategies, and studies to understand the population ecology of the birds. To reduce pigeon populations, NParks is working with partner agencies and the community on proper waste management, surveillance, public education and enforcement against feeders and litterbugs.

Since June 2019, AVS has oversight of 10 equine establishments in Singapore, allowing for better surveillance for potential diseases to be detected, contained and freated early.

### PROTECTING PLANTS AND ANIMALS THROUGH CITES

Singapore is a signatory to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) and NParks is the national authority responsible for the implementation and enforcement of CITES in Singapore. We take a zero tolerance stance on illegal trade and keeping of CITES-listed species (including their parts and derivatives), as well as the use of Singapore as a conduit to smuggle or engage in illegal trade of CITES-listed species.

NParks works closely with the Singapore Customs and the Immigration & Checkpoints Authority in the global effort to stem illegal trade in CITES-listed species. Between April and July 2019, a record total of 37.5 tonnes of pangolin scales and nearly 9 tonnes of elephant ivory were seized to prevent them from re-entering the market. This position to protect endangered wildlife was strengthened with the announcement to ban domestic trade in elephant ivory.



AVS works with the ornamental fish industry by supporting companies as they sharpen their competitive edge in the global ornamental fish market



To upkeep Singapore's status in being rabies-free since 1953, AVS oversees quarantine and vaccination requirements on imported dogs and cats and conducts annual rabies vaccination.

With effect from 1 September 2021, the sale of elephant ivory and ivory products and public display of elephant ivory and ivory products for the purpose of sale will be prohibited in Singapore.

To strengthen capacity in this area, NParks is building up our forensic capabilities. This science can determine the origin of seized species which in turn helps in the tracking of the source of the illegal trade. NParks researchers work with international counterparts in sampling seized consignments. We have also conducted forensics on wood smuggled illegally into Singapore to ascertain their species and origin.

Scan QR code to view what happens to seized ivory:





Some 8.8 tonnes of ivory, believed to have come from nearly 300 African Elephants, was seized in July 2019. Singapore is committed to the global effort to stem illegal trade in CITES-listed species, including their parts and derivatives

#### COMBATING ANTIMICROBIAL RESISTANCE

Antimicrobial resistance (AMR) is a growing global health threat. As microbes become increasingly resistant to antimicrobial agents such as antibiotics, our ability to treat infections becomes compromised. Animals with antimicrobial-resistant bacteria can suffer from infections that are more serious and such bacteria may be transmitted between animals and humans.

To safeguard human and animal health, as well as animal welfare, AVS adopts a One Health approach and works with partners including the AMR Coordinating Office under the National Centre for Infectious Diseases, Ministry of Health, National Environment Agency, PUB, Singapore's national water agency and Singapore Food Agency to implement the core strategies under the National Strategic Action Plan on AMR.

To combat AMR, AVS licenses veterinarians, feed mills, and food farms in Singapore, and specifies the types of antimicrobials that cannot be used in animal feed and food-producing animals. In 2019, AVS also started working with the Singapore Veterinary Association on the inaugural National Vaccination Guidelines for Dogs and Cats, with the objective to improve vaccination rates and practices, promote preventative health and contribute to our efforts to tackle AMR.



What is AMR? It refers to the ability of microorganisms, such as bacteria, viruses, fungi and parasites, that hinders an antimicrobial, such as antibiotics, antivirals, antifungals and antiparasitics, from effectively preventing and treating the former.

While much of the work that AVS does (such as surveillance, risk assessment and research) is conducted behind laboratory doors, pet owners can also help play their part to mitigate AMR. Efforts to collectively combat AMR include ensuring the prudent usage of antibiotics, focusing more on preventative health strategies (e.g. vaccination, good hygiene) and encouraging pet owners to use only prescribed antibiotics and avoid using or sharing leftover medication with other pet owners. AVS has also been leveraging outreach initiatives such as surveys and exhibition panels at Pets' Day Out to heighten public awareness of AMR. These help to highlight the impact AMR can have on our daily lives.



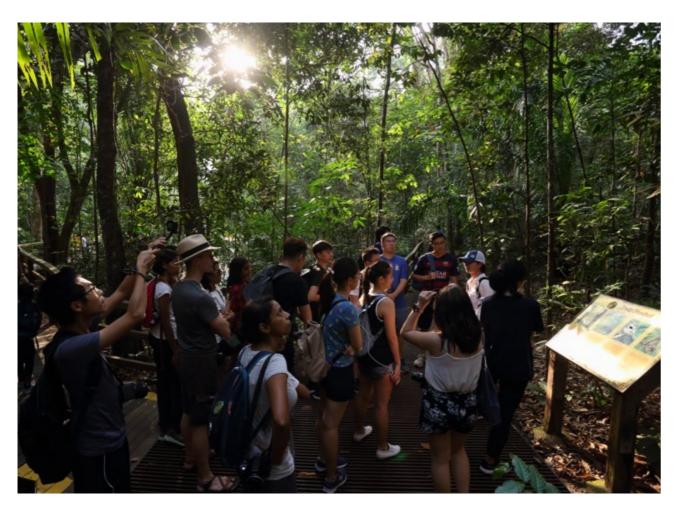
### BUILDING A COMMUNITY OF NATURE LOVERS

Residents have more opportunities to partner NParks even more closely to co-create and develop parks. In January 2020, some 9 ha in the future Pasir Panjang Park was set aside for stakeholders to reimagine the park-going experience. This means the community will work hand-in-hand with NParks in the park's design, development and management, resulting in Singaporeans having a bigger stake in shaping our homes.

More than 50 parks over the next five years will be included in this effort with the engagement process tailored to each location, according to the park's history and the demographics of its surrounding residents. This is an extension of the existing NParks Friends of the Parks initiative and part of the Singapore Together movement.

The contributions of the Friends of the Parks communities continue to make a difference in the greening of our island. For instance, members of the Friends of TreesSg community worked with United World College of South East Asia to plant trees in Jurong Lake Gardens in June while members of the Friends of Park Connector Network community helped to green up the bare spaces along park connectors running underneath MRT viaducts.

In addition, the Friends of Marine Park community has been co-developing activities its members will help curate on St John's Island. These will include cultural, experiential and recreational programmes as well as research and experiments to study the surrounding marine life.



Eager to learn about conservation efforts? NParks is enhancing outreach and community-led initiatives to train and empower youth to exercise stewardship and share their knowledge with peers and the wider population.



Then Minister for National Development and Second Minister for Finance Lawrence Wong joins participants of an engagement activity, where they can contribute ideas and help design part of the future Pasir Panjang Park.



Participating in an intertidal watch to record creatures found in the intertidal zones is a great way for the community to be actively involved in conserving and studying our marine life.

To date, NParks has some 48,000 volunteers who assist in a wide range of activities including conducting guided walks, conservation programmes and biodiversity surveys. For example, in August, volunteers responded to a call to scour Bukit Timah Nature Reserve for the fruits of Dipterocarps. Many of the Dipterocarps from the Shorea, Hopea and Dipterocarpus genera form the emergent layer of our forests. A prolonged dry spell earlier in 2019 had triggered a mass fruiting and the seeds collected by volunteers were subsequently prepared for propagation at the nursery.

The artistic capabilities of volunteers were also activated. In October, several volunteers gathered at HortPark to paint logs and enhance the visitor experience at the Bee Trail there. In another hands-on activity led by volunteers, members of the mountain biking community came together to fix sections of the Bukit Timah mountain bike trail affected by erosion. Cycling enthusiasts including those from the Friends of Park Connector Network community also participated in islandwide rides as part of efforts to encourage residents to use the Park Connector Network in a responsible and safe manner.

The community has also been actively involved in conserving Singapore's natural heritage. In 2019, 4,900 citizen scientists participated in Community in Nature (CIN) biodiversity surveys including Bioblitz, Garden Bird Watch, Butterfly Watch, Dragonfly Watch and Heron Watch. Meanwhile, more than 115 volunteers also took part in Intertidal Watch, to help document and monitor the biodiversity of intertidal habitats along Singapore's coast.

Over the last few years, members of the business community have been increasingly working with NParks to green up Singapore. In October, JTC Corporation and NParks announced plans to intensify the greenery on Jurong Island, including the planting of 30,000 trees over three years. The additional greening of industrial estates will help cool temperatures, mitigate the Urban Heat Island effect, as well as enhance the site's attractiveness for business and talent.

Meanwhile up north in Seletar Aerospace Park, visitors can enjoy the first wetlands park in an industrial estate. Hampstead Wetlands Park was jointly developed by JTC Corporation and NParks, with a naturalistic habitat created from an existing pond through sensitive landscaping and the planting of many native tree species. This habitat enhancement project is part of the first community greening programme for an industrial estate. (Please refer to Garden City Fund on page 48 for more information.)



Whether you are a heritage buff or a nature lover, events like Remembering Rail Corridor attract a healthy number of participants, reflecting the various stakeholders within the community who work together in our conservation and greening efforts.

# COMMUNITY TAKES THE LEAD IN CONSERVATION EFFORTS

Residents can look forward to more recreational spaces along the Rail Corridor (Central).

On-going works such as trail improvement, habitat enhancement and restoration to infrastructure will create a lively community node for all to enjoy when ready.

Several stretches of the southern half of the Rail Corridor have been opened with the Friends of Rail Corridor community, part of NParks' Friends of the Parks initiative, leading the way in activating these spaces through events and community involvement. For example, nearby residents and students from schools in its vicinity gathered for the Remembering Rail Corridor event held at the Bukit Timah Railway Station. They took part in curated walks to learn about nature photography, as well as the birds and heritage of this unique green space.

The community is also leading the way in the development of the future Rifle Range Nature Park. Organisations as well as schools and neighbourhood groups such as Keppel Corporation, Ngee Ann Polytechnic and volunteers from Bukit Timah Community Club and Friends of Bukit Timah Forest community came together over the past 12 months to remove *Dioscorea sansibarensis*, an invasive climber that smothers other plants, from the nature park. Such activities help secondary forests to regenerate.

Similarly, the Friends of Chestnut Nature Park community worked with students from the National University of Singapore to plant 100 trees and taught enthusiastic residents in the neighbourhood how to conduct guided tours to educate even more people about the flora and fauna in the park.

## **CELEBRATING BIODIVERSITY**

A series of events and activities was organised during Biodiversity Week for the community and schools to commemorate the International Day of Biological Diversity, observed globally on 22 May. Kickstarting the week was a Nationwide BioBlitz cum Habitat Enhancement programme held in Kent Ridge Park, where surveys of birds, bees and butterflies were conducted. Volunteers also led the way in planting some 100 trees in various locations such as Chestnut Nature Park and Coney Island Park.

This NParks Community in Nature (CIN) initiative drew 650 participants from schools and corporate groups. A total of 444 species was recorded in 22 sites and more than 90 species of plants were planted across 13 sites.

Biodiversity Week for Schools was celebrated by more than 38,000 students from over 360 schools, who participated in a series of fun and educational activities. These culminated in the 8<sup>th</sup> Festival of Biodiversity held on 25 and 26 May 2019 at HDB Toa Payoh Hub. It attracted more than 25,000 participants eager to learn about conservation efforts and to celebrate Singapore's natural heritage. On the international front, NParks organised the ASEAN-India Workshop on Urban Biodiversity and Application of the City Biodiversity Index from 24 to 26 September 2019. Attended by participants from ASEAN countries and Indian cities, this workshop highlighted the importance and value of urban biodiversity and ecosystem services and was a platform for participants to share and learn from each other. It was also a means for NParks to share information about the City Biodiversity Index as a monitoring tool and encourage participants to apply it when evaluating their biodiversity conservation efforts.

NParks also hosted the 2<sup>nd</sup> Biophilic Cities Network Summit, organised by the Biophilic Cities Network, from 17 to 19 October 2019. Participants representing some 26 cities and organisations discussed biophilic solutions and their practical applications in cities, and visited some of our parks and nature areas to learn firsthand from staff there. Prior to this, participants attended a workshop to discuss the application of the Singapore Index on Cities' Biodiversity in light of emerging trends in urban biodiversity conservation.

Scan the QR code to view highlights of the Biodiversity Week for Schools:





President Halimah Yacob joins the young participants in an art and craft activity at the Festival of Biodiversity 2019. This annual event enables the community to learn more about the flora and fauna that inhabit our City in Nature.



CHIJ Kellock Primary School students join hands to plant trees in their school on the International Day of Biological Diversity. This is part of Green Wave, a worldwide biodiversity campaign that encourages the young to protect our natural environment.

## IMPACTING THE YOUNGER GENERATION

NParks continued its collaboration with My First Skool, helping to set up more than 70 community gardens in its centres and conducting garden design workshops for over 150 of its educators during the year in review. This complements the "Every Child a Seed" programme that provides planting kits with seeds of edible plants for about 40,000 primary school children yearly.

Beyond gardening, over 19,000 children from 271 pre-schools learnt about marine biodiversity through a video and interactive activity book that follows a dugong in search of its octopus friend, under the 2019 NParks CIN Biodiversity Week for Schools programme.

To reach out to pre-school educators and parents, NParks promoted the value of outdoor learning at the annual Early Childhood Conference which attracted over 14,000 visitors over two days in September.

NParks also reinforced the importance of responsible pet ownership and civic-minded behaviours through talks and show-and-tell

sessions that reached out to about 1,500 preschoolers for the year in review. Two new plays – "Lost and Found" and "We Beelong Together" – were staged for over 700 pre- and primary school students from January to March 2020. New paper craft activities were also created for about 40,000 Primary 4 students to encourage handson play whilst teaching them about pet-care and animal ethology.

Under the CIN Citizen Science school programme, 405 schools and 58,000 students were mobilised for biodiversity outreach, with 803 students trained to be CIN Student Ambassadors, championing the conservation message among their peers.

NParks also engaged young adults through a second run of the Biodiversity Friends Forum Biodiversity Challenge for youth which was held from February to June 2019. Participants attended field trips and spearheaded conservation-related activities to promote coexistence with wildlife and a deeper appreciation for Singapore's biodiversity.

Scan QR code to view a video and learn more about the Every Child a Seed programme:





The young have an innate interest in the natural world, such as this little boy who spots a caterpillar at the NParks booth at the Early Childhood Conference. Throughout the year, we use interactive plays, activity books and field trips to continually pique children's curiosity about the plants and angular around them.

### HORTICULTURE SHOW MAKES ITS DEBUT

Visitors were welcomed into a world of aquascapes and marveled at impressive displays of plants such as aroids, begonias, bromeliads and succulents in a horticulture competition. These were just some of the highlights of the inaugural Singapore Garden Festival (SGF) Horticulture Show held at Jurong Lake Gardens from 27 April to 5 May 2019.

To generate greater interest in skyrise greenery, the inaugural Vertical Greenery Competition was held in conjunction with the show. Selected finalists from the landscape industry re-imagined vertical greenery installations in our city landscape, demonstrating again that anyone can incorporate greenery into their lives.

This biennial show, an offshoot of the popular SGF, is a showcase for tropical horticulture excellence and platform for local industry partners, students and the community to display their talent and creativity.





Children learn about aquascapes, also known as underwater gardens, at the SGF Horticulture Show. Adults also discovered how these can be seamlessly incorporated into interior design to create a biophilic environment in the home.



As herd animals, guinea pigs are very social and like to be with others of their own kind. If you only have one guinea pig at home, we strongly recomm... See more



Have you "liked" the AnimalBuzzSG Facebook page yet? This platform provides useful care tips to busy pet owners who can also pose pet-related questions to our veterinarians and animal behaviourists.

## **EXTENDING OUR ONLINE REACH**

NParks expanded its online presence this past year, launching the NParks Buzz Telegram channel in end-2019. It attracted about 2,000 subscribers in four months. This extends our reach to the e-community, where we now have some 123,010, 38,150 and 37,500 fans and followers on the NParks Facebook, Instagram and Twitter accounts respectively.

To connect with even more people, NParks started AnimalBuzzSG on Facebook to build an active animal-loving community and to raise awareness on animal ethology. Fans of this new group can also pose questions and receive advice on pet-related matters from NParks' veterinarians.



The NParks Concert Series in the Park: Rockestra® is a platform for local artistes to showcase their talents as well as an opportunity for the community to gather and enjoy time in our green spaces.

### SOMETHING FOR EVERYONE

Whether you are a foodie, pet owner or adventure seeker, everyone can enjoy our green spaces. There were more than 3,300 events held this past year, attracting close to 1 million visitors in total.

The ever-popular NParks Concert Series in the Parks: Rockestra® was held on three occasions and attended by more than 15,000 music fans. It was a highlight of the Parks Festival which was held on 26 and 27 October at Esplanade Park and Empress Lawn. Close to 20,000 visitors to the Festival were treated to fun activities and good food set among verdant greenery in the heart of the city.

Heartlanders had the chance to enjoy green and sustainability-related activities at the Clean and Green Singapore Carnival held in Jurong in November 2019. Grassroots leaders planted Small-leaved Nutmeg (*Knema globularia*) trees, an important local economic crop in Singapore's past, as part of the festivities. This annual event is organised by 11 government agencies and more than 20 non-governmental organisations, community partners and schools.

In another community activity, residents from Queenstown gathered in August to learn about the Heritage Trees in their neighbourhood.

Heritage buffs also had the chance to visit three scenic Heritage Roads – South Buona Vista Road, Mount Pleasant Road and Mandai Road – that are lined by majestic Heritage Trees. Organised by NParks, such learning journeys help reveal the stories of such trees to residents.

### COMMUNITY GARDENING TAKES ROOT

Community gardening has truly taken root in the hearts of residents. Some 96 new outdoor and 41 indoor gardens were established in the past year, bringing the total number of Community in Bloom (CIB) gardens to more than 1,500 across Singapore.

Demand for the allotment gardening scheme continues to sprout. There are now more than 1,000 allotment gardening plots across 11 parks. Meanwhile, Evergreen Garden, the first community allotment garden, was opened in Jurong Spring constituency in December 2019, enabling residents to tend to their vegetables literally at their doorstep.

As part of the Edible Horticulture Masterplan, CIB organised a series of workshops on edibles growing for more than 1,000 allotment and community gardeners. To meet the interest in this area, NParks collaborated with the Housing & Development Board to launch more plots including up to nine land parcels of 1,000 sqm each earmarked as allotment gardens in Tengah New Town.

A highlight for gardeners was the Community Garden Festival, with its third edition held at Jurong Lake Gardens in November 2019.

Themed Gardening through the Years, the three-day festival featured an outdoor centrepiece created by over 100 CIB gardeners and ambassadors while some 900 participants of the Community Garden Edibles Competition displayed their amazing vegetables and fruits, wowing close to 80,000 visitors.



Gardening is a great crossgenerational activity to bring family members together. The young ones learn patience when tending to plants, while seniors can impart the values of care and consideration to them

Scan QR code to start on your gardening journey by growing baby greens in a box:





Prime Minister Lee Hsien Loong waters a newly-planted tree, part of a long-held tradition of tree planting towards the greening of Singapore conducted during the annual Clean & Green Singapore carnival.



Deputy Prime Minister & Minister for Finance Heng Swee Keat meets with staff and visitors at the Community Garden Festival that aims to inspire visitors to pick up gardening.

### **CHAMPIONING ANIMAL WELFARE WITH STAKEHOLDERS**

Working with stakeholders like veterinarians, animal welfare groups and pet businesses, the Animal & Veterinary Service (AVS) organised the inaugural Pets' Day Out on 17 August 2019. Visitors brought their pets for health checks conducted by NParks' veterinarians and private veterinarian volunteers while children learnt how to be responsible pet owners through role-play, games and activities at the Petzmania programme. This event served to bring the pet community together and is a regular platform for shelter animals to be rehomed.

Project ADORE (ADOption and REhoming of dogs) is another partnership where AVS has been working with animal welfare groups, with the purpose of rehoming medium-sized local mixed-breed dogs into HDB flats. This past March, this initiative was expanded to include larger dogs, allowing about 20 percent more local mixed-breed dogs to find homes in HDB flats. The expansion also allows more mixed-breed dogs from the Trap-Neuter-Release-Manage programme to be rehomed.

Since December 2019, NParks has been managing The Animal Lodge, a facility for animal welfare groups, independent shelters and pet farms.

Enhancements such as clearer navigation signs and the planting of shady trees have improved the facility's physical surroundings. The service and conservancy charges for tenants have also been reduced, benefitting the animal welfare groups and shelters housed in the compound. More development works are planned for 2020 and 2021.

And with more animals in our communities, pet owners need more areas to bring them out for exercise. There are now 13 dog runs across our island, including two that were opened this past year. With plans to add another six more dog runs over the next few years, both animals and their owners will have even more opportunities to enjoy our green spaces.

Scan QR code to see what happens when some people try dog-sitting for the first time:



#### LISTENING TO THE **PET COMMUNITY**

To gather feedback to further strengthen animal health and welfare standards, NParks engaged the public as well as stakeholders in the pet sector, including breeders, veterinarians, academia and animal welfare groups, over four months starting in August 2019.

More than 5,200 responses were received through five focus group discussions and an online public consultation, with a majority saying that a robust animal traceability system was necessary. This is critical for AVS to react quickly to protect public and animal health in the event of a disease outbreak, particularly one that can be transmitted to humans from animals.

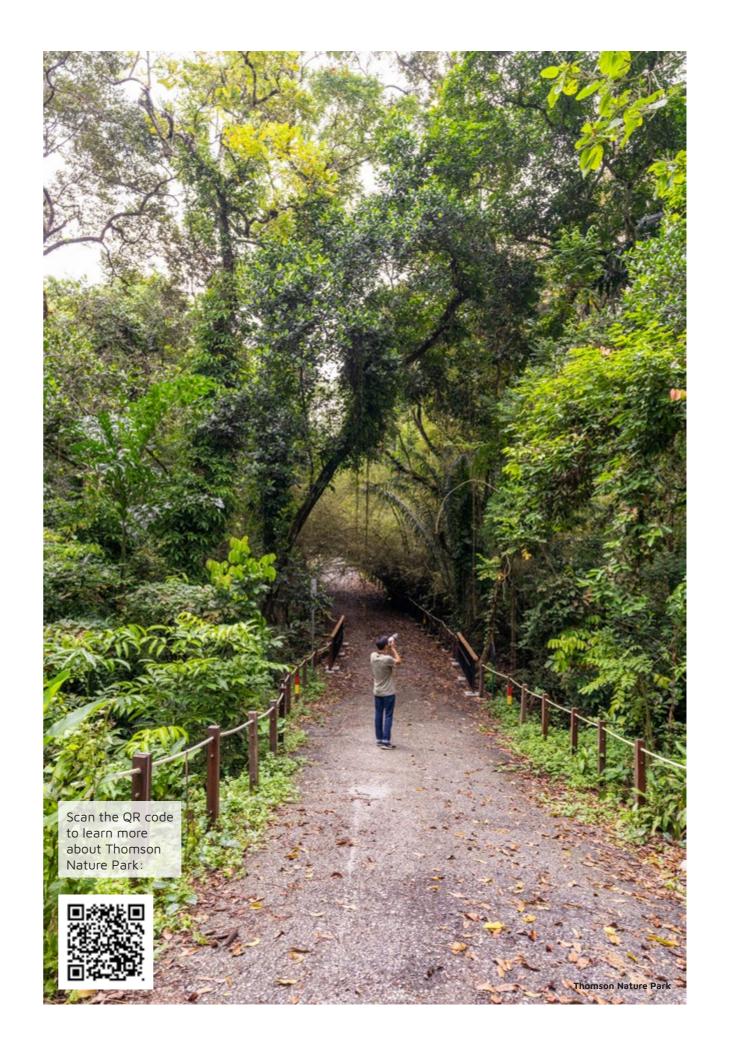
There was also agreement that improvements and higher standards were needed among pet breeders and boarders as well as in the veterinary industry. Currently, AVS is responsible for the regulation of more than 450 veterinarians and nearly 100 licensed veterinary centres in Singapore. With



AVS has been conducting focus group discussions and consultation with members of the pet sector. Issues raised and feedback provided will help shape policies that impact owners and animals.

a 10 percent increase in pet ownership over the last three years, veterinarians now have an even greater role in managing pet health and welfare.

The general public had the opportunity to have their voices heard as part of a public consultation conducted from October to December 2019. Together, such feedback will be used to shape pet-related policies.





### UPSKILLING THE INDUSTRY

As Singapore transforms into a City in Nature, higher-value skills necessary for greenery and landscape management become even more essential. To this end, NParks launched Singapore's Landscape Sector Transformation Plan (LSTP) in May 2019. This tripartite effort led by NParks with companies from the landscape industry, institutes of higher learning, government agencies and the labour movement will elevate and grow the industry through digitalisation, mechanisation and professionalisation.

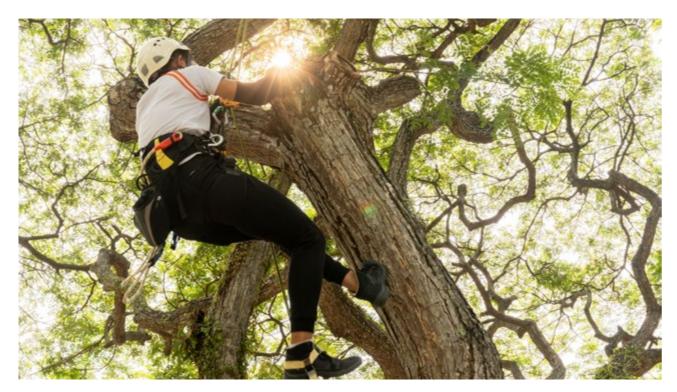
Besides enhancing core skills in horticulture and arboriculture through science and technology, training will focus on equipping employees with ecological knowledge to better manage natural landscapes. In total, it will upskill the existing 12,000-strong workforce and groom a new generation of landscape talent to manage green spaces in Singapore, expected to grow by 1,000 ha over the next 10 to 15 years.

As part of LSTP, a Skills Framework for Landscape was launched to provide companies and professionals with information on career progression pathways and the emerging and existing skills required in the sector. It also highlights relevant training that facilitates digitalisation and adoption of technology in the industry.

In other development initiatives, six landscape nursery and three orchid nursery land tenders were launched in the reporting year. To date, more than 18 plots have been awarded including the first orchid plot in the first quarter of 2020. This follows the announcement in January 2018 that NParks will have oversight of the whole orchid industry, so as to consolidate efforts and better develop policies to grow the sector.

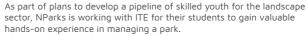
Capability building and skills upgrading remain essential to grow the industry – CUGE offered more than 2,500 training and assessment places for Workforce Skills Qualifications (WSQ) programmes, and over 2,200 training places for non-WSQ programmes, in the year in review.

CUGE has also worked with the Animal & Veterinary Service (AVS) to co-develop training for those managing animals and wildlife in our City in Nature. The certification programmes, some to be conducted in 2020, will equip participants with skills and knowledge on animal welfare, health, ecology and behaviour, helping to uplift the capabilities of the industry overall.



The Landscape Sector Transformation Plan will equip the landscape workforce with higher-value skills so as to lift the sector to another level, necessary to transform Singapore into a City in Nature.









ITE students will learn about park and tree management technologies and gain higher value-added skills and ecological knowledge in a revised academic curriculum. Here, students learn how to fly a micro drone to help in tree inspections and how to build a bee hotel suitable for gardens.

### NURTURING THE NEXT GENERATION

Youths play a pivotal role in rallying the community to be active participants in Singapore's greening journey to strengthen ecological and climate resistance.

To invigorate the industry with a pool of skilled younger talent, NParks signed a Memorandum of Understanding (MOU) with the Institute of Technical Education (ITE) in May 2019. The use of technology for arboriculture and horticulture management will be emphasised and students will learn about planting and reshaping landscapes to include native flora to support fauna. Taken together, students will gain higher value-added skills and ecological knowledge, necessary to grow our City in Nature.

As part of the MOU, students gain hands-on experience in managing a park. Since July 2019, selected ITE students have been managing

Bedok Town Park. This includes conducting lawn maintenance and tree inspections using technology such as drones and the micro drill. They can also access Maven, the NParks database, to get essential information on trees and parks while on the go. Following the success of this pilot, the Student-Run Park initiative has been expanded to Clementi Woods Park, led by students from Ngee Ann Polytechnic.

In a further boost for NParks' plans to nurture professionalism and stewardship among youth, the \$10 million NParks-Peter Lim Horticulture and Animal Science Scholarship was set up to support deserving youths from less-privileged backgrounds pursue their interest, support their skills development and build capability in the landscaping, horticulture, ecology, veterinary and animal science sectors.



what your pet is `saying'? NParks has been working with specialists to study ethology. or the science of animal behaviour, to equip the public with a clearer understanding of their pets' actions for more harmonious human-animal interactions.

#### BROADENING KNOWLEDGE

NParks hosted NTUC Health staff from several nursing homes to impart design fundamentals of therapeutic gardens so that their residents can be more immersed in nature. Community in Bloom ambassadors were also trained in basic therapeutic horticulture skills while the third run of the Therapeutic Horticulture Facilitation Workshop was conducted in June 2019, attracting 40 staff participants.

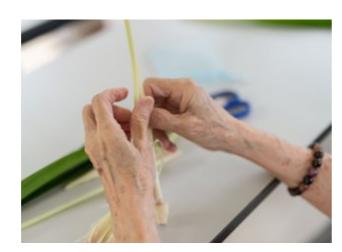
Similar to therapeutic horticulture, NParks is studying the positive effects pets can have on human mental, physical and emotional health. Trials are ongoing in 2020 with selected community groups with plans for a more comprehensive review.

In the area of aquatic animal health, bacteriology, pathology and virology, NParks collaborated with local partners such as DSO National Laboratories and Duke-NUS Medical School and overseas organisations like the Irish Equine Centre and Animal Health Trust in the United Kingdom in areas contributing towards maintaining Singapore's animal disease-free status.

Plans are underway for the setup of a national facility for wildlife forensics to boost capability in this science. Apart from building physical and electronic reference libraries and developing diagnostic test kits for rapid identification, staff will collaborate with international experts to advance knowledge in wildlife forensics analysis.

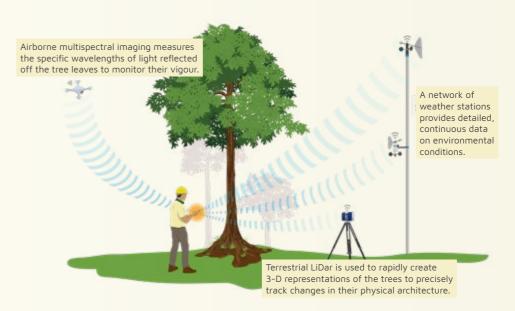
And to raise standards in the veterinary and welfare needs of companion animals and wildlife, NParks is setting up an animal rehabilitation centre. Besides rescuing, reuniting, rehoming, and rehabilitating animals, the centre will also conduct research for knowledge sharing.

In the field of arboriculture, more than 200 practitioners also gathered to learn and share about current trends and challenges in urban tree management at the 9<sup>th</sup> Regional Arboriculture Seminar organised by CUGE in September.



Interest in therapeutic horticulture continues to gain traction, with staff and members of the public joining our customised programmes that promote healing and recovery through plant and nature-related activities

#### HARNESSING TECHNOLOGY



The OCBC Arboretum at the Singapore Botanic Gardens adopts the Ecological Network of Tree Sensors (ENTS) monitoring system. Three main parameters are tracked – the environment the trees are exposed to, their growth and their health – and employs the Internet of Things, environmental sensors and remote sensing (using LiDAR and multispectral imagery) to do so.

NParks continues to tap on technology and digitalisation as a booster for operational efficiency and effectiveness.

To safeguard our nature reserves, NParks is developing a Forest Fire Detection and Monitoring System. Officers can view surveillance information drawn from cameras installed at strategic locations to quickly identify fire conditions and its location. A drone is then activated to provide real-time information on the fire's progress. This prototype system can differentiate varying fire conditions to pre-empt changing weather patterns and reduce the need for staff to physically patrol the nature reserves.

On the water, NParks saw the operation of the Oil Spill Forecast and Decision Support System at Sisters' Islands Marine Park. This system provides an accurate prediction of oil spill trajectories and is complemented with a current and tidal forecast prediction, and a water quality monitoring station.

Over at the turtle hatchery on Sister's Island, smart technology such as Bluetooth water level data loggers and temperature sensors are used to increase hatching success. Turtle eggs are very sensitive to temperature changes: female turtles hatch in warmer temperatures whereas males hatch in cooler environments. Hence nest temperatures are monitored remotely and the sand is kept at about 29 degree Celsius, so that a mix of male and female turtles is more likely to hatch from the clutch.

For the safe movement of wildlife, NParks and the Land Transport Authority launched a pilot trial of a Roadway Animal Detection System (RADS) along Old Upper Thomson Road in October 2019.

The system uses cameras equipped with analytics technology that "recognises" animals to reduce the occurrence of false triggers. Upon detection, linked LED Advanced Warning Signs flash to alert motorists to slow down and look out for animals crossing.

Another tool to monitor wildlife for biodiversity research is thermal imaging equipment. Used to conduct surveys to study Singapore's nocturnal fauna's habits and populations, the equipment enables researchers to observe animals in their natural habitats with minimal disturbance.

Following a period of testing of an electronic tilt sensor placed on mature trees to detect lean, about 200 of such wireless sensors were installed across the island in 2019. This alerts officers to movements of trees so they can assess structural stability under strong wind conditions and take prompt mitigation measures if necessary.

The use of tree-centric analytic models also helps when assessing a tree's structural health as well as in large-scale city-level planning. The large amount of data required for such models normally takes much time and effort, but by using a light detection and ranging sensor (LiDAR), which uses light in the form of a pulsed laser to gather physical dimensions of each tree across the island, this process is shortened and efficiency is improved.

#### ACHIEVING EXCELLENCE

NParks' investment in staff development has been recognised nationally and globally, highlighting their expertise knowledge, hard work and creativity. NParks' digitialisation solutions in tree management were recognised with the Best Adoption (Public Sector) prize at the SG:D Techblazer Awards 2019. This is the nation's highest accolade for tech innovations and is jointly presented by the Infocomm Media Development Authority and SGTech.

Outside of Singapore, NParks picked up four awards at the International Federation of Landscape Architects Asia-Pacific Region Congress 2019 held in the Philippines. The event champions local and global issues related to landscape architecture such as climate change, cultural adaptation and community resilience.

And at the Beijing Expo 2019, held from April to October in China, NParks represented Singapore with an outdoor display that featured our orchid hybridisation programme and conservation efforts and showcased Singapore's strengths in horticulture as well as capabilities in smart city technologies, urban planning and ecological protection.



About 20 Hort Champs and staff gathered at Pang Sua Park Connector to reintroduce endangered native plants along this route in Choa Chu Kang. These activities enable staff to interact outside of the office and exchange knowledge with each other.

In November 2019, NParks received the third annual Stephen R. Kellert Biophilic Design Award under the Community and Urban Scale category. This international award considers the application of biophilic design principles to the built environment and highlights our success in enabling residents to have immersive experiences with nature while developing new green areas.



Visitors to the Beijing Expo held in China were greeted by over 5,500 orchids, comprising over 200 species, in the Singapore Garden display.



Community in Bloom Senior Manager Chai Weili readies a vertical wall display for the Orchid Extravaganza event at Longwood Gardens in the US. He was attached there for his six-month Professional Exchange Programme.

NParks, as part of a multi-agency team, was also recognised with the United Nations Asia Environmental Enforcement Awards 2019 for the work in combating the illegal wildlife trade. Our officers shared intelligence information and carried out joint operations with their Singaporean and Chinese counterparts, leading to significant seizures of illegally-traded wildlife and the arrest and dismantling of cross-regional criminal networks.

Staff who deepen their professional expertise in core job areas by achieving certifications recognised under NParks' Vocational and Skills Allowance Framework are eligible for a monthly allowance. This revised allowance framework with enhanced quantum will begin in mid 2020 and is a boost to the organisation's continuous learning efforts. (Please refer to the Sustainability Report on page 50 for more information.)

NParks awarded seven undergraduate scholarships, three overseas merit awards and four postgraduate scholarships to in-service officers in 2019. Two officers commenced their professional exchange programme at Australia and the United States in August and September, respectively. Together, these will help to continually grow NParks' talent pool.



Parks Senior Manager Simon Soh explains to visitors at King's Park in Perth how bread was made by aboriginal tribes of the past. As part of his six-week attachment with the Botanic Gardens & Parks Authority in Western Australia, he assisted with the running of educational programmes for some 30.000 students.

The exchange of knowledge by NParks' Hort Champs remains important to promote learning within the organisation. They conducted workshops on a wide range of topics such as the identification, management and conservation of native bees; mangrove ecology and management; managing pest and disease; and plant identification, effectively facilitating the flow of ideas. Hort Champs are staff who participate in such workshops and field trips and then share knowledge with staff and visitors to our parks and gardens.

The quarterly Hort Colloquiums continue to be a valuable platform for discussion and sharing. Over 350 staff attended the three seminars that were held during the reporting year. The themes included Learning Journeys and Developments, What's Trending in Landscape Industry, and Conservation and Biodiversity, reflecting the scope of work within the organisation.

The NParks Staff Conference in April 2019 saw a record turnout with over 1,000 staff gathering to celebrate NParks' achievements for FY2018, and gain insights into the strategic directions for the year ahead.

#### **GARDEN CITY FUND**

#### Message from the Chairman

Our natural and built environments have grown to be more conducive for living, working, playing and learning through the years, thanks to the active participation, donations and other forms of support from the community, corporates and civic agencies for the Garden City Fund's projects and initiatives. Our continued well-being is enhanced through these efforts.

As we look back at the projects that were completed in the past year, I would like to acknowledge the key role that our donors have played in making them happen.

The Mingxin Foundation Rambler's Ridge, OCBC Arboretum and Singapore's first Seed Bank at the Singapore Botanic Gardens would not have been possible without the generous donations from our partners. Their support also took our greenery efforts to new places such as the industrial areas under JTC.

The Plant-A-Tree (PAT) programme continues to be an excellent vehicle for the community to be actively involved in the greening of Singapore. It also supports our education and conservation programmes to connect people with nature.

Since PAT's establishment in 2007, over 37,000 trees have been pledged by more than 660 corporations and some 3,000 individuals.

I am especially encouraged by the support of corporations such as Shimano, Shimizu, Maybank and UPS, who have participated in the programme year after year. In addition, I would like to acknowledge the support of Keppel Corporation, which has committed \$3 million to plant 10,000 trees over 10 years as part of the One Million Trees movement.

Support from the public, private and people sector is also a key driver behind the development of Pasir Panjang Park, the first park in Singapore to be designed and built together with the community, for the community. I am encouraged by PSA's lead and contribution to the park's development.

Community support and engagement will become even more critical as we work towards our vision of a City in Nature, and the Garden City Fund will continue to be an important platform for driving this engagement.

Whether you are a public or private sector organisation or an individual, I invite you to join us in this effort and forge closer bonds with one another through active stewardship of the environment.

Prof Leo Tan
Garden City Fund Chairman



Charity Registration Number/ Unique Entity Number: **T02CC1634C** 

Charity Registration Date: **19 November 2002** 

IPC Number: IPC000104

Auditor: Ernst & Young LLP

The Garden City Fund (GCF) is a registered charity and an Institution of Public Character (IPC), with its registered address at National Parks Board, Singapore Botanic Gardens, 1 Cluny Road, Singapore 259569.

It seeks to enhance the enjoyment of our City in Nature by working with corporations and individuals to support the development of amenities and special features in Singapore's green spaces; community activities and programmes that promote awareness, research and education in nature and conservation; and citizen involvement to encourage greater ownership of our City in Nature.

The Board of NParks serves as the trustee of the GCF and has appointed the GCF Management Committee to plan, develop, promote and manage the GCF in accordance with its Trust Deed. The GCF Management Committee comprises mainly non-executive members except for the GCF Secretary Dr Leong Chee Chiew, who is also the Executive Director, National Parks, Gardens & Nature Reserves Cluster; and the Commissioner of Parks & Recreation.

Between 1 April 2019 and 31 March 2020, the total amount of cash donation income through the GCF was about \$6.8 million.

The members of the 9<sup>th</sup> GCF Management Committee were appointed from 1 November 2018 to 31 October 2020.

The 9<sup>th</sup> GCF Management Committee for the Year in Review

Appointment	Name	Attendance at Management Committee Meeting
Chairman	Professor Leo Tan*	4/4
Treasurer	Mr Goh Kong Aik	2/4
Secretary	Dr Leong Chee Chiew*	4/4
Members	Mr Tan Khin Nguan*	3/4
	Mrs Kirtida Mekani*	3/4
	Mr Daren Shiau	3/4
	Mr Cheng Hsing Yao	1/4

\*These members have continued to serve for more than 10 consecutive years. Their wealth of knowledge, services and expertise have guided the charity to reach out to corporates and individuals for funding support, and ensured sound governance of the charity. As professionals in their own right, they have also contributed to a balanced composition in the committee, with diverse mix of backgrounds and experience to meet the growing needs of the charity.

As part of the GCF Accountability and Governance Framework, any member of the Board, Committee or Sub-committee has to give prior written disclosure of any actual or potential conflict of interest for any transaction or project in connection with the GCF, and will not be able to participate or cast a vote in the transaction/project.



(From left to right) Group CEO of OCBC Bank, Samuel Tsien, Minister Desmond Lee and GCF Chairman, Prof Leo Tan planting trees during the opening of the OCBC Arboretum.

#### **CREATING A CITY IN NATURE**

The creation of a City in Nature is a collaborative effort bolstered by support from private and public sector organisations and individuals through the Garden City Fund (GCF). The importance of these partnerships was showcased in an exhibition on "Singapore's Greening Journey: 200 Years and Beyond", which was sponsored by City Developments Limited (CDL), a long-time partner of GCF. The exhibition ran from June to November 2019 at the CDL Green Gallery, Singapore Botanic Gardens.

#### **RESEARCH AND CONSERVATION**

Corporate support played an important role in our research and conservation efforts to intensify nature. In October 2019, the OCBC Arboretum was opened at Singapore Botanic Gardens' Gallop Extension. The first-of-its-kind high-tech arboretum in Southeast Asia will house more than 2,000 specimens of over 200 species of Dipterocarps. OCBC Bank generously donated \$4 million to this undertaking, which will also include the transformation of one of Singapore's first black and white bungalows into a knowledge centre for conservation.

Another project is the Mingxin Foundation Rambler's Ridge at the Gallop Extension, which gives visitors a hiking trail inspired by unique forest habitats on the tropical hills of Southeast Asia.

Private sector organisations also played a significant role in the setting up of Singapore's first Seed Bank, which was opened at the Singapore Botanic Gardens in July 2019.
Goh Foundation, HSBC, Goldbell Foundation, Yokogawa Engineering Asia Pte Ltd, Alfa Tech, Kirtida & Bharat Mekani, Britesparx Design Pte Ltd and Benel Singapore were amongst some of the key contributors to this project. Fundraising efforts will continue with the aim of raising another \$5 million to support the Seed Bank's work over the next 10 years.

In another conservation project, Panasonic Asia Pacific contributed to the NParks Firefly Species Recovery Programme, aimed at understanding the optimal living conditions for the mangrove firefly population and improving the firefly habitat in the Pasir Ris Park mangrove zone. Meanwhile, an anonymous contribution of \$250,000 helped support various initiatives at the newly-opened Thomson Nature Park including educational and conservation programmes and forest restoration projects.

#### **GARDEN CITY FUND**

#### **RESTORING NATURE**

Working with like-minded partners has enabled the charity to reach out to more corporations. In partnership with JTC, more than 40 companies in the aerospace industry in Seletar have raised over \$125,000 to support the Greening our Workplace @ Seletar Aerospace Park (GROW@ SAP) programme, which covers greening efforts in Seletar Aerospace Park and Hampstead Wetlands Park, a new park developed by JTC and NParks.

In 2019, the GCF's Plant-A-Tree (PAT) programme made significant inroads into industrial areas. Close to 70 percent of companies on Jurong Island pledged their support to plant more than 30,000 trees there and over half a million dollars were raised for this cause from more than 60 companies.

PAT gained further momentum with new organisations coming on board the One Million Trees movement. They included Keppel Corporation (Labrador Nature Reserve), Deloitte (Windsor Nature Park), Rhodium Resources (Punggol Park Connector) and Chanel (Changi Beach Park). Other notable PAT contributions included the planting of 140 trees at Dairy Farm Nature Park by OCBC Bank on 1 June 2019.



Hampstead Wetlands Park was developed by JTC and NParks, enhancing the biophilic work-live-learn-play environment of Seletar Aerospace Park.

#### **ENGAGING COMMUNITY**

Public and private sector organisations have also come together to support community initiatives like the upcoming Pasir Panjang Park. The project saw the onboarding of PSA as both a contributor through its funding of \$3.5 million and an active partner involved in co-creating the park.

The Community Garden Festival 2019, held at Jurong Lake Gardens, is another community initiative made possible in part through the generous support of Singapore Pools and Ikea.

#### **CAPACITY BUILDING**

GCF rallies donor support in efforts to build up capacity and skills in the landscape industry. A generous donation of \$10 million over 10 years will be used to fund the newlyestablished NParks-Peter Lim Horticulture and Animal Science Scholarship for deserving, less-privileged youth to pursue their interest in horticulture, landscape design, environmental sciences, ecology and animal science. This donation is the largest single contribution from an individual in the history of GCF.

#### **FORGING AHEAD**

Looking forward, GCF pledges to continue working alongside our stakeholders in furthering NParks' conservation, research and outreach initiatives so as to cultivate in the community the love and ownership in preserving Singapore's legacy as a City in Nature.

Visit www.gardencityfund.gov.sg for more information.

#### **GARDEN CITY FUND DONORS' ACKNOWLEDGEMENT FY 2019**

We acknowledge and thank the following donors who have generously supported our City in Nature efforts, including those who wish to remain anonymous.

#### \$1 million and above

- PSA Corporation Limited
- Peter Lim Eng Hock

#### \$100,000 and above

- Hotel Properties Limited
- The Hongkong and Shanghai Banking Corporation Limited
- In The Estate Of Essery
- Leong Sou Fong Rosslyn
- Oversea-Chinese Banking Corporation Limited
- Minoxin Foundation
- Temasek Foundation Ecosperity CLG Ltd

#### \$10,000 and above

- Air Products Singapore Industrial Gases Pte Ltd
- Alfa Tech Vestasia Pte Ltd
- Asahi Kasei Plastics Singapore Pte Ltd • Ascendas Land (Singapore) Pte Ltd
- Asia Projects Engineering Pte Ltd
- ASPRI Dormitory Pte Ltd
- Broad Peak Advisers Pte Ltd
- Centurion-Lan Beng
- Chanel Pte Ltd • Chevron Oronite Pte Ltd
- Cuestar Industry (S) Pte Ltd
- Deloitte & Touche LLP
- Dymon Asia Capital (Singapore) Pte Ltd
- ExxonMobil Asia Pacific Pte Ltd
- FRP Products Co Pte Ltd
- Goldbell Foundation
- Horizon Singapore Terminals HSL Constructor Pte Ltd
- Huationg (Asia) Pte Ltd
- Infineum Singapore LLP
- Jurong Engineering
- Jurong Port Pte Ltd
- Keppel Care Foundation
- Kurt Wagner
- Linde Gas Singapore Pte Ltd
- L'Occitane Singapore Pte Ltd
- Low Keng Boon
- Maybank Singapore Ltd
- Nomanbhoy & Sons Pte Ltd • Oiltanking Asia Pacific
- Panasonic Asia Pacific
- PB Tankers Ltd
- PEC Ltd
- Petrochina International (S) Pte Ltd
- Petrolchemical Corporation of Singapore
- Poh Tiong Choon Logistics
- Privadarshini Rath
- Rhodium Resources Pte Ltd
- Rotary Engineering Pte Ltd
- Sembcorp Industries Ltd
- Shell Eastern Trading Pte Ltd
- Shimano (S) Pte Ltd
- Singapore LNG Corporation Pte Ltd • Singapore Press Holdings Foundation Limited
- Singapore Refining Company Private Limited
- Singapore Tourism Board

- Southern Ridges Capital Pte Ltd
- Sumito Corporation Asia
- Sumitomo Chemical Asia
- Tan Chin Tuan Foundation Tan liew Hoe
- Tan Kwang Hee
- Temasek Capital Management • The Polyolefin Company (S) Pte Ltd
- The Tides Foundation
- Thekchen Choling (Singapore)
- U&P Pte Ltd
- UPS Foundation Inc
- WWF Singapore
- Yinson Production Offshore

#### Below \$10,000

- 1-Garden Pte Ltd
- Ad-Meth Mech-Field Pte Ltd
- Aetos Holdings Pte Ltd
- Agape Little Uni Pte Ltd
- Airbus Asia Training Centre Pte Ltd Amriteswari Society
- Ana Chun Gav
- API Co Pte Itd
- Ashish Saksena
- Australian International School
- Avimac Pte Ltd
- Benel Singapore Pte Ltd
- Bombardier Aerospace Services Singapore Pte Ltd
- Boustead Projects E&C Pte Ltd
- Britesparx Design Pte Ltd CapitaLand Singapore
- Carl Ward
- Cavat Fabienne
- CBRE Pte Ltd
- CCD (Singapore) Pte Ltd
- Celanese Singapore Pte Ltd
- Chang Chun (Singapore) Pte Ltd Changi Airport Group
- Chem-Trend Singapore Pte Ltd
- CHIJ Primary School (Toa Payoh)
- CHIJ Secondary School (Toa Payoh)
- Chow Kan Shun
- Coim Asia Pacific Pte Ltd
- Coway Engineering & Marketing Pte Ltd Cvclect Holdings Pte Ltd
- David Lam Choon Sen
- David Leong
- DBS Innovation Group • Denka Singapore Pte Ltd
- Dickson Goh
- Economic Development Board
- Elisabeth De Rothschild
- EMHA Diamond Pte Ltd
- Enny Wijaya

• Faci Asia Pacific Pte Ltd

- Essence Global Media (S) Pte Ltd Evonik Methionine SEA Pte Ltd
- Foo May Yee
- GE Aviation Engine Services Singapore Pte Ltd
- German European School Singapore
- Goh Siow Ying Diana
- Han Jok Kwang
- Hitachi Elevator Asia Pte Ltd
- Hwang Ming Chi
- Integer Alpha Pte Ltd
- James Cook University

- Jet Aviation (Asia Pacific) Pte Ltd
- Kang Wen Ling
- Khoo Ken Hui
- Kwa Kim Li
- Latham & Watkins LLP
- Lions Clubs International
- Leaena Tambyah Nee Chelliah · Lim Hoe Kee
- · Lim Wen Wei Lenny
- Lin Su-Lin
- Linde Gas Singapore Pte Ltd
- Lo Man Yi
- Makino Asia Pte Ltd
- Marianne Marais • Matthew Walter Friedman
- Neil Garry McGregor
- Merz Asia Pacific
- Metech Recycling (Singapore) Pte Ltd
- Ministry of Culture, Community & Youth
- Mohit Khurana
- Ms Associate Consultancy Pte Ltd • Nagy Sebastien
- Novabay Pte Ltd
- Onestop Pte Ltd
- Ong U-Li Panasonic Avionics Corporation
- Singapore Branch • Pattonair Asia Pte Ltd
- PEC Ltd • Pei Hua Secondary School
- Pentagon Group Phua Siew Kheng
- Plant Electrical Instrumentation Pte Ltd
- Plant Engineering Services Pte Ltd
- Power Engineering & Controls
- Proponent S.E.A Pte Ltd
- Rec Solar Pte Ltd
- RLC Group (Singapore) Pte Ltd • Rolls-Royce Singapore Pte Ltd
- Sato Asia Pacific Pte Ltd
- Scott Beaumont • Seletar Hills Estate Residents
- Sharikat National (Pte) Limited
- Shing Leck Engineering Service Pte Ltd • SIA Engineering Company
- Singapore Aero Engine Services Pte Ltd
- Singapore United Estates (Pte) Ltd
- ST Engineering Aerospace Sumitomo Rubber Asia (Tvre)
- Tan Eng Chong

TPI Limited

- Teh Lai Yip Nee Foo Teo Yi-Ling
- TG (Banyan) Pte Ltd
- Tsai Yi-Chen
- TTJ Design and Engineering Pte Ltd • Unimatec Singapore Pte Ltd
- Unit 33 Pte Ltd • Vistra Corp Services (SEA) Pte Ltd
- Vopak Terminals (S) Pte Ltd
- W H Brennan & Co Pte Ltd • Wee Sin Tho
- Wheeler's Estate Pte Ltd • Windsor Airmotive Asia Pte Ltd
- Wong Ying Lei
- WSP Consultancy Pte Ltd

Donations listed above are of a minimum amount of \$1,000.

We thank all other individuals and organisations who have given to the charity, including in-kind donations.

#### NATIONAL PARKS BOARD ANNUAL REPORT 2019/2020

#### SUSTAINABILITY REPORT

#### **OUR SUSTAINABILITY STORY**

Greenery is very much a part of Singapore's DNA and has been integral to our socioeconomic as well as infrastructure development journey. Our parks, gardens, nature reserves and verdant streetscapes are valuable assets that make Singapore highly liveable and provide a highquality living environment for Singaporeans.

NParks is committed to conserving nature and biodiversity, nurturing greater community stewardship, and building capabilities within the organisation and industry to uphold Singapore's reputation and standing as a City in Nature.

#### **OUR SUSTAINABILITY STRATEGIES ARE:**



#### Sustaining our City in Nature

Creating the best possible living environment through excellence in nature conservation, greenery and recreation.



#### **Nurturing Communities**

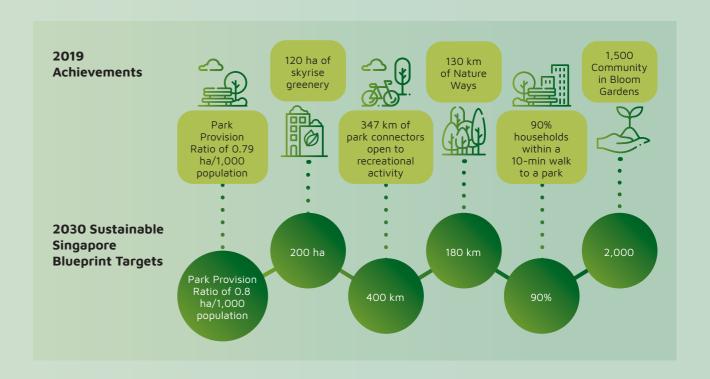
Strengthening Singapore's greenery and biodiversity in partnership with the community.



#### Creating a Great Workplace

Developing our staff and taking care of their well-being.





#### **Sustaining Our City in Nature**

#### **Extending Singapore's Natural Capital**

NParks is responsible for maintaining and enhancing Singapore's greenery for future generations. Our nature reserves safeguard primary and secondary rainforests and are core habitats for native biodiversity. They are also primary providers of ecosystem services like clean air and water.

Nature parks have been established on the margins of the nature reserves, serving as complementary habitats and buffers. These buffers provide expanded habitats for Singapore's native flora and fauna beyond the nature reserves, and also provide spaces for nature-based recreation.

#### Intensifying Nature in Gardens and Parks

More than 40 percent of Singapore is covered in greenery, in the form of nature reserves, parks, gardens, roadside greenery, skyrise greenery and vacant lands. In FY2019, NParks planted about 134,000 trees. To curate the landscapes in our parks and gardens to make them more natural, we will incorporate natural designs and planting in new and redeveloped parks and gardens, recreating the look and feel of Singapore's natural forests.

The waterbodies within our gardens and parks will also be naturalised, contributing to Singapore's resilience in addressing the challenge of sea-level rise and inland flooding due to climate change. Beyond these, NParks will establish more therapeutic landscapes in gardens and parks,

which can be programmed for seniors as well as cater to diverse conditions such as dementia and mood disorders. Finally, NParks will also conserve over 70 more native plant and animal species over the next 10 years.

#### Restoring Nature into the Built Environment

NParks will intensify the greening of our streetscapes through the implementation of multi-tiered planting, which will create a forestlike structure along our roads. Roads with such planting are known as Nature Ways.

We will increase the implementation of skyrise greenery and focus on greening Singapore's industrial estates, which are currently among the hottest areas on the island. These efforts will mitigate the Urban Heat Island effect, resulting in cooler temperatures, while helping to improve air quality and beautify their surroundings.

#### Strengthening Connectivity Between **Green Spaces**

To sustain a healthy natural ecosystem, NParks will strengthen the ecological connectivity between our green spaces through the Park Connector Network and the Nature Ways. There are currently 347 kilometres of park connectors, and Singapore will have 400 kilometres of park connectors by 2030. This effectively means that 90% of households will be within a 10-minute walk of a park by 2030, making our gardens and parks even more accessible.

#### SUSTAINABILITY REPORT



Join in the One Million Trees movement to plant one million trees across Singapore over the next decade. This builds on what has been achieved, further integrating nature into our city to strengthen Singapore's distinctiveness as a highly liveable city.

#### **Nurturing Communities**

#### **Activating Green Spaces**

Our gardens and parks are important shared spaces for different communities. These common green spaces provide access to people from all walks of life to come together and enjoy their time amidst nature.

NParks injects vibrancy into our parks and gardens by hosting an average of 4,000 activities, events and programmes islandwide yearly. Signature events include NParks Concert Series in the Park – Rockestra®, Parks Festival, Festival of Biodiversity, and Community Garden Festival.

As a City in Nature, we will enable the community to forge closer bonds through active stewardship of the environment. NParks will be expanding its outreach programmes to reach out to communities, schools, and individuals to encourage them to become stewards of greenery and biodiversity. Communities can participate in the design, building, management and programming of more than 50 parks in their estates over the next five years. This is an extension of NParks' Friends of the Parks initiative<sup>1</sup>, which aims to promote greater community stewardship in the management of our green spaces.

#### Strengthening Community Stewardship

NParks has launched a new movement to plant a million trees across Singapore over the next 10 years. Led by the community, the One Million Trees movement will take place throughout the island, including streetscapes, gardens, parks and park connectors, nature reserves and nature parks. The community is key to the success of this movement.

Thus far, some 100 individuals and more than 100 groups and organisations have already pledged their support. This includes the Friends of the Parks communities, Community in Nature schools, Community in Bloom (CIB) gardening groups, NParks volunteers, and nature groups.

The nationwide CIB gardening movement aims to foster community spirit and bring residents together to make Singapore our City in Nature. Today, there are more than 1,500 community gardens across Singapore, set up and managed by outdoor and indoor gardening groups. NParks will continue to work towards the target of building 2,000 CIB gardens by 2030.

#### **Getting Involved**

To date, we have 48,000 volunteers who play an integral role in helping to achieve our vision of making Singapore a City in Nature. Our network of volunteers includes community gardeners from the CIB programme, citizen scientists from the Community in Nature initiative, and members of Friends of the Parks, amongst others. Aged from nine to over 80, they range from students, homemakers, and working professionals, to retirees. Many of them volunteer because they appreciate the opportunity to learn about and contribute towards our conservation efforts. Volunteers often become advocates of our messages, and share with others important biophilic issues.

We will expand NParks' outreach programmes to grow our volunteer base from the existing 48,000 to 70,000 by 2030. NParks will build up its Community in Nature initiative by involving more schools and partners in reforestation efforts and citizen science projects, and expand the CIB programme through the provision of more allotment gardens and encouraging the planting of edibles.



Children enjoy being outdoors and exploring the natural world. Nature playgardens, like this one in HortPark, help to activate and nurture this interest in the young.





The Friends of the Parks community is an important part of our 48,000-strong volunteer pool, playing a key role in enabling people to take ownership of the parks and promoting safe and responsible behaviours in our green spaces. Here, members from the Friends of Rail Corridor community conduct a bird count survey while members of the Friends of Park Connector Network community help in habitat enhancement works.

There are now nine Friends of the Parks communities; each comprises local stakeholders, volunteers and enthusiasts coming together to develop ground-led initiatives to promote stewardship and responsible use of our parks and nature reserves.

#### SUSTAINABILITY REPORT

#### Creating a Great Workplace

#### Learning and Development

Staff are encouraged to grow their professionalism, build capabilities and provide service excellence. NParks develops staff through a competency development framework focusing on business, operational and people excellence.

CUGE and professional certification bodies conduct in-depth training for operational staff, including formulating a specialised roadmap to develop professional arborist competency.

Corporate staff can get certified by industryrecognised agencies such as the Institute of Singapore Chartered Accountants and Institute for Human Resource Professionals.

### Staff with Professional Operational Certifications (as of 2019)

**103** Certified Park Managers

**231** ISA Certified Arborists

**110** Certified Practising Horticulturists

**36** Certified Playground Safety Inspectors

### Enhanced Vocational & Skills Allowance Framework

To encourage officers to deepen their professional expertise in NParks' core job areas and facilitate greater deployability of staff, officers who possess certifications recognised under NParks' Vocational and Skills Allowance Framework are eligible for a monthly allowance. The revised allowance framework with enhanced quantum will take effect from 1 Jul 2020, in recognition of the specialised technical competencies that officers possess and demonstrate.

Additionally, the list of certifications that qualify officers for the allowance has also been expanded. This includes new certifications in Green Mark Professional, Tree Risk Assessment Qualification, Therapeutic Horticulture and Animal Welfare & Behaviour and Animal Health.

#### Competency-Based Remuneration

Moving forward in 2020, we will be looking to professionalise the role of an NParks officer and improve the attractiveness of a career in NParks. Progression and remuneration will recognise officers' skills and competencies and support and encourage continuous movement of officers (horizontal as well as vertical) throughout their career. Officers will be encouraged to pick up additional competencies relevant to NParks' work, which will be supported by the enhanced vocational and skills allowance framework.

#### Staff Well-Being

The Staff Well-Being Committee (SWBC) works with the Human Resource branch and Staff Union to organise activities that engage our workforce.

In FY2019, SWBC organised a specially curated range of events with a key focus to engage and bring together all staff in the NParks family.

Together with the three sub-committees – Social and Recreation, Healthy Lifestyle, and Kindness, over 50 events were organised, including several large-scale events for all staff such as Learning Journeys, Bicentennial Showcase@FCP, monthly lunch-time bus services, and health talks. Each sub-committee comprises some 20 members from various divisions who volunteer their time and effort to curate a calendar of events and activities for staff.

In FY2019, more than 300 staff members contributed over 2,400 hours of their time towards kindness-related activities. These included participation in a blood donation drive at Bloodbank@HSA, the packing of food donations for The Food Bank Singapore as well as taking up new volunteering opportunities at IMDA Digital Clinics and animal shelters.



Staff also helped out at Food from the Heart, a charity that distributes food to sponsored schools, welfare homes and self-collection centres, and they took on "big brother" and "big sister" duties when they accompanied children from Child At Street 11 on an excursion to Pulau Ubin. This is a non-profit organisation dedicated to helping low-income and dysfunctional families provide quality early years of education for their children.

To mark Kindness Day SG which fell on 24 May 2019, staff volunteered time and effort to spruce up the gardens at the Handicaps Welfare Association, NParks' long-standing adopted charity. Such activities not only showcase the green fingers of staff, but also highlight their big hearts in giving back to the community.



Staff assisting with food preparation at Willing Hearts, a charity that operates a soup kitchen that cooks and distributes 5,000 meals daily. In the reporting year, some 300 staff members contributed over 2,400 hours towards kindness-related activities.

#### The Staff Well-Being Committee



#### Healthy Lifestyle

Promotes active and healthy living by encouraging staff to participate in sports interest groups and through lunchtime talks.



#### Social & Recreation

Provides avenues for selfimprovement and learning while networking with others through learning journeys and workshops.



#### Kindness Movement

Nurtures a culture of kindness, compassion and volunteerism among staff for the less privileged in our society.

#### **Recognition and Awards**

Each year, deserving staff are recognised for their exemplary service and work via the Excellent Service Award and Divisional Star Award. In 2019, 42 staff were commended for providing excellent service to internal and external customers.

This past year, 223 staff received their Long Service Award for their contributions towards building and caring for our City in Nature.

#### **FACTS & FIGURES FY 2019**

#### **NATIONAL DAY AWARDS**

#### **Public Administration Medal (Silver)**

#### Mr Wong Tuan Wah

Group Director/Fort Canning Park & Istana and Senior Curator, Istana

#### **Public Administration Medal (Bronze)**

#### Mr Abdul Hamid bin Mohd

Director/Arboriculture Streetscape

#### Mr Ryan Lee Yann Shian

Director/Smart District Division Smart District Division

#### Dr Varughese Philip

Deputy Director/Plant Science & Health (Soil Management Lab) Horticulture and Community Gardening

#### **Commendation Medal**

#### Ms Chan Suet Heong Jolene

Senior Manager/Licensing & Compliance Industry & Biosecurity Management

#### Ms Chin How Kien

Senior Manager/Development Management Parks Development

#### Mr Goh Meng Yong Ron

Senior Manager/Prosecution (Prosecutor) Corporate Services

#### Mr Hassan bin Ibrahim

Deputy Director/International Biodiversity Conservation International Biodiversity Conservation

#### Mr Lua Hock Keong

Deputy Director/Biodiversity (Terrestrial) National Biodiversity Centre

#### Mr Ng Kian Wee Maxel

Deputy Director/Community Horticulture Horticulture and Community Gardening

#### Mr Tan Yong Jun Mervyn

Deputy Director/Parks
Parks East

Note: Staff appointments indicated on this page are accurate as of when the Awards were announced.

#### Commendation Medal (continued)

#### Mr Joshua Teoh

Director/Animal Welfare Community Animal Management

#### **Efficiency Medal**

#### Ms Chee Yee Ping

Manager/Parks Parks Central

#### Ms Koh Shu Yuen Jasmine

Senior Manager/Streetscape Streetscape

#### Ms Too Sok Geok Carrie

Senior Executive/Corporate Strategy & Planning Corporate Strategy and Planning

#### LONG SERVICE MEDAL

#### Ms G Shila Kumari

Officer/Conservation (Outreach)
Conservation

#### Dr Yap Him Hoo

Director-General/ Animal & Veterinary Service Cluster

#### **AWARDS AND ACCOLADES**

#### **Excellent Service Award 2019**

#### **Attractions**

4 STAR, 1 GOLD

#### **Public Sector Transformation Awards 2020**

#### **Exemplary Innovator Award**

Jurong Lake Gardens

#### **Exemplary Innovator Award**

Dr Leong Chee Chiew Deputy Chief Executive Officer, Professional Development & Services Cluster; Executive Director, National Parks, Gardens & Nature Reserves Cluster and Commissioner of Parks & Recreation

#### **Exemplary Service Excellence Award**

Mr Sebastian Tan Acting Director/Pet & Street Animal Management Community Animal Management

#### MND Minister's Award (Team) 2019

#### Trees.sg

Conservation of Mandai Mangrove and Mudflat – Smarter and Better Tools

Formation of the New Singapore Food Agency and Transfer of AVA's Non-food Functions to NParks

#### **Share Bronze Award 2019**

#### Singapore H.E.A.L.T.H Award 2019

Certificate of Recognition

#### **IT Awards**

#### SG:D Techblazer Awards 2019

Best Adoption (Public Sector)

United Nations Asia Environmental Enforcement Awards 2019 (Category: Collaboration)



#### **FACTS & FIGURES FY 2019**

#### **CUGE TRAINING PROGRAMMES**

The Centre for Urban Greenery and Ecology (CUGE) was established by NParks as a regional centre of excellence to advance an urban and green living environment, and a one-stop training and knowledge hub in urban greenery and ecology.



#### Workforce Skills Qualification (WSQ) Courses

- WSQ Certificate in Landscape Operations
- WSQ Higher Certificate in Landscape Operations (Arboriculture)
- WSQ Advanced Certificate in Landscape Supervision (Arboriculture)
- WSQ Advanced Certificate in Landscape Supervision (Landscape Design and Construction)
- WSQ Advanced Certificate in Landscape Supervision (Nursery)
- WSQ Advanced Certificate in Landscape Supervision (Parks, Reserves and Gardens)
- WSQ Advanced Certificate in Landscape Supervision (Turf, Sports Grounds and Greens)
- WSQ Diploma in Landscape Management (Arboriculture)
- WSQ Diploma in Landscape Management (Landscape Design and Construction)
- WSQ Diploma in Landscape Management (Nursery)
- WSQ Diploma in Landscape Management (Parks, Reserves and Gardens)
- WSQ Diploma in Landscape Management (Turf, Sports Grounds and Greens)
- WSQ in Nature Interpretation

#### **Professional Certification Programmes**

- Certificate in Therapeutic Horticulture
- Certified Playground Safety Inspector Programme
- Certified Practising Horticulturist Programme
- ISA Certified Arborist Preparatory Programme
- ISA Tree Risk Assessment Qualification

### International Briefings and Overseas International Programmes

- CUGE Overseas International Programme on Greenery Planning & Management
- Briefings for Overseas Delegates

### Seminars / Professional Speaker Series / Workshops

- 9<sup>th</sup> Regional Arboriculture Seminar The Digital Journey in Urban Tree Management
- Basic Drone Operation
- Biodiversity, Conservation, Harmonising People and Nature
- Biophilic and Ecological Design
- Butterfly Gardens Ecology to Practical Design
- · Canine and Feline Seminar
- · Canine and Feline Workshop
- Composing Tree Pruning Specifications
- CUGE Professional Speaker Series Introduced Cavities as Nest Boxes
- CUGE Professional Speaker Series New Ways of Seeing: New Ways of Knowing
- Client Management for Therapeutic Horticulture (Children & Teenagers with Development Disabilities)
- Edible Landscaping Using Permaculture Techniques
- Forensics for Urban Trees
- Formative Pruning for Young Trees
- Identifying System-Level Risk Exposure
- Introduction to Therapeutic Horticulture and Therapeutic Garden
- Landscape Safety Orientation Course
- Nature Play Programming
- Playground Maintenance Technician Course
- Resistance Drilling Equipment
- Ride-On Mower Operator Assessment
- Snake Handling Workshop
- · Soils for Healthy Urban Trees
- · Soils & Substrates for Green Infrastructure
- Sustainable Landscaping Design Principles & Evaluation
- Therapeutic Horticulture Programming (People with Disability)
- Traditional and Novel Ways of Estimating Tree Growth
- Tree Decay The Fundamentals
- Tree Inspection The Basics
- Tree Inspection Advanced
- Tree Inspection Failure Documentation and Analysis
- Tropical Tree Identification



#### **FACTS & FIGURES FY 2019**

#### **REGIONAL PARKS MAINTAINED BY NPARKS**

	Area (ha)
Admiralty Park	25.67
Armenian Street	0.35
Ang Mo Kio Linear Park	6.24
Ang Mo Kio Town Garden East	4.88
Ang Mo Kio Town Garden West	20.63
Bedok Reservoir Park	40.39
Bedok Town Park	13.66
Bishan-Ang Mo Kio Park	60.58
Bukit Batok Nature Park	35.74
Bukit Batok Town Park (Little Guilin)	41.60
Bukit Timah Nature Reserve	162.64
Central Catchment Nature Reserve	455.00
Changi Beach Park (including Changi Point Promenade)	29.15
Chestnut Nature Park	81.00
Choa Chu Kang Park	10.41
Clementi Woods Park	11.48
Coney Island Park	76.80
Dairy Farm Nature Park	63.00
Dhoby Ghuat Green	1.00
East Coast Park	243.28
Empress Place	1.52
Esplanade Park	2.40
Fort Canning Park	19.14
Hampstead Wetlands Park	3.32
Handy Road	0.27
Hindhede Nature Park	9.00
Hong Lim Park	1.28
HortPark	24.04
Istana Park	1.29
Jurong Central Park	7.98
Jurong Lake Gardens (Lakeside Garden)	53.00
Kallang Riverside Park	5.16
Kent Ridge Park	48.40
Kranji Marshes Park	56.29
Kranji Reservoir Park	3.78
Labrador Nature Reserve and Park	22.78
Lower Peirce Reservoir Park	10.00
Lower Seletar Reservoir Park	8.49
MacRitchie Reservoir Park	12.00
Marsiling Park	11.35

	Area (ha)
Mount Faber Park	58.80
My Waterway @ Punggol	12.30
one-north Park	3.39
Orchard Fountain Corner	0.06
Pasir Ris Park	73.39
Pasir Ris Town Park	12.36
Pearl's Hill City Park	8.50
Penang Rd Open Space	0.24
Pulau Ubin Recreation Area	692.18
Punggol Park	16.66
Sembawang Hot Spring Park	1.12
Sembawang Park	15.58
Sengkang Riverside Park	21.08
Singapore Botanic Gardens	82.00
Sisters' Islands Marine Park	47.68
Springleaf Nature Park	18.28
Stamford Green	0.56
Sun Plaza Park	9.60
Sungei Buloh Wetland Reserve	193.31
Tampines Eco-Green	36.61
Telok Blangah Hill Park	36.88
Thomson Nature Park	52.00
Tiong Bahru Park	3.33
Toa Payoh Town Park	4.91
Upper Peirce Reservoir Park	4.00
Upper Seletar Reservoir Park	15.00
Waterboat House Garden	0.07
War Memorial Park	1.74
West Coast Park	50.13
Windsor Nature Park	75.00
Woodlands Waterfront Park	11.22
Yishun Park	13.22
Youth Olympic Park	0.66
Zhenghua Nature Park	17.30
Total	3,274.15

Total Number of Parks	Area (ha)
Regional parks	74
Neighbourhood parks	315
Total	389

Total Area Maintained	Area (ha)
Parks, playgrounds, open spaces, fitness corners and park connectors*	2,774.35
Nature reserves	3,347
Istana and Parliament House grounds	42
Roadside greenery	2,108.71
Vacant state land	65.93
State land taken over as at Mar 2020**	4,228
Total	12,565.99

#### **PLANT HEALTH**

ŀ	mport, Permits and Inspections	
I	mport permits issued	44,530
F	Post-entry inspections conducted	2,051

#### **ANIMAL HEALTH AND WELFARE**

Licences, Permits, and Health Certificates Issued for Animal Imports		
Animals (excluding livestock)	3,555	
Biologics	265	
Birds	166	
Eggs for research	7	
Products (blood, sera, urine, clinical specimens)	856	
Ornamental fish (export health certificates)	4,931	
Ornamental fish (import permits)	6,136	
Total	15,916	

Types of Animal Disease Surveyed in Local Fa	erms
Captive bird farms • Bird flu • Newcastle Disease	3
Ornamental fish farms  • Aeromonas Salmonicida  • Chytrid Fungus  • Epizootic Haematopoietic Necrosis Virus  • Infectious Haematopoietic Necrosis Virus  • Infectious Spleen and Kidney Necrosis Virus  • Koi Herpes Virus  • Megalocytivirus  • Spring Viraemia Carp Virus  • Viral Haemorrhagic Septicaemia  • White Spot Syndrome Virus	55

Licensing veterinarians and veterinary Centre	S	
Number of veterinarians	457	
Number of veterinary centres	97	
Grading of Pet Shops		
Grade A	200	
Grade B	18	
Grade C	1	

52

Dog Licensing and Enforcement	
Dog licences issued	~ 70,000
New licences	~ 12,000
Renewed licences (includes multi-year licences)	~ 58,000

Grade D Not graded\*\*\*

Excludes Bukit Timah Nature Reserve, Central Catchment Nature Reserve, Sungei Buloh Wetland Reserve and Labrador Nature Reserve which have been computed under "Nature reserves"

<sup>\*\*</sup> Greenery on vacant land taken over from agencies

<sup>\*\*\*</sup> Newly licensed pet shops that have not been graded yet

#### **CORPORATE GOVERNANCE FY 2019**

#### **BOARD MEMBERS**

NParks is overseen by a Board comprising 10 members. All Board members are non-executive members, except the Chief Executive Officer. The Board derives its strength from the extensive and complementary backgrounds, qualifications and experience of its members.

The Board provides strategic direction and guidance on policies and strategies relating to NParks' achievement of its vision, mission, objectives, and performance of its functions. In addition, it oversees NParks' operating and financial performance taking into account NParks' budget, expenses, assets, transactions and projects.

In discharging its duties, the Board is supported by the following committees:

#### **Audit Committee**

The Audit Committee comprises three non-executive Board members. It plays a key role in ensuring a high standard of corporate governance through independent reviews of internal controls, financial reporting processes and financial risks. In addition, the Audit Committee reviews the audited financial statements, as well as the audit plans and observations of external and internal auditors, and reviews the effectiveness of internal audit.

#### Chairman

Mr Guy Harvey-Samuel

#### Members

Ms Shantini Ramachandra Mr Musa Fazal

#### **Human Resource and Compensation Committee**

The Human Resource and Compensation Committee comprises three non-executive Board members. Its role is to review key human resource policies and provide strategic oversight of related risks.

#### Chairman

Mr Andreas Sohmen-Pao

#### Members

Dr Suriani Suratman Mr Warren Fernandez

#### **Operations Risk Committee**

The Operations Risk Committee comprises three non-executive Board members, including the Chairman of the Board. Its role is to provide strategic oversight of NParks' operations risk management framework and conduct reviews of NParks' operations risks. The Operations Risk Committee also oversees the implementation of risk mitigation plans, policies and practices.

#### Chairman

Mr Benny Lim

#### Members

Mr George Huang Mr Cheng Hsing Yao

#### Garden City Fund Management Committee

The Garden City Fund Management Committee manages and administers the Garden City Fund, a registered charity and an Institution of Public Character, to plan, develop, promote and manage the Garden City Fund in accordance with its Trust Deed.

Please refer to pg 46 for the work of Garden City Fund in the year in review.



#### **Board's Conduct of its Affairs**

The Board meets four times a year and as and when necessary to address any significant matters that may arise. To enable the Board to fulfil its responsibilities, the Management Team provides the Board members adequate information during Board meetings and on an ongoing basis. The Board also has direct and independent access to the Management Team if further information and explanation are required.

#### **Code of Conduct**

Members of the Board are guided by a set of key principles and guidelines to ensure fairness and impartiality when they carry out their responsibilities, as well as to uphold the integrity and reputation of the Public Service, including adhering to the Public Sector (Governance) Act (Act 5 of 2018).

#### **Accountability and Audit**

The Board's accounts are audited by the Auditor-General or such other auditor who may be appointed annually by the Minister in consultation with the Auditor-General. The auditor engaged for the financial year which ended on 31 March 2020 was Ernst & Young LLP. The audited financial statements and the auditor's report were submitted to the Board and the Ministry of National Development, and also presented to Parliament.

#### Internal Control Framework

NParks' internal control system ensures that assets are safeguarded, proper accounting records are maintained, and financial information is reliable. The overall control framework includes:

- An organisation structure with clearly defined authority and delegation limits and reporting mechanisms to higher levels of management and to the Board;
- An annual budgeting and quarterly financial reporting system for all operating units that enables progress against annual plans and objectives to be monitored;
- Compliance with the provisions of the National Parks Board Act (Chapter 198A), Public Sector (Governance) Act (Act 5 of 2018), Statutory Board Financial Reporting Standards, Government Instruction Manuals, Finance and PSD Circulars and Minutes for policies and procedures related to operations, human resource management and financial controls and regulations; and
- A risk management framework which ensures close monitoring with proper mitigating measures for all identified high risk areas.

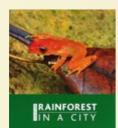
#### **PUBLICATIONS**

#### **BOOKS**



Singapore Garden Photographer of the Year

Singapore Garden Photographer of the Year won the Grand Award in the 2016 APEX Awards for Publication Excellence under the category of One-of-a-Kind Publication - Green.



Rainforest in a City BY CHUA EE KIAM

Rainforest in a City won the Bronze medal in the 2015 Independent Publisher Book Awards under the category of Environment/ Ecology/Nature, and the Silver award in the 2015 Nautilus Book Awards under the category of

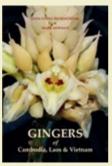
Ecology/Environment.



Footprints on an Island - Rediscovering Pulau Ubin

BY CHUA EE KIAM, CHOO MUI ENG AND WONG TUAN WAH

Footprints on an Island -Rediscovering Pulau Ubin won the Nautilus 2016 Silver Award in the Multicultural & Indigenous category, and was recognised in the One-Of-A-Kind Publication (Green) category at the 30<sup>th</sup> Annual APEX Awards for Publication Excellence competition.



Gingers of Cambodia Laos & Vietnam BY JANA LEONG-



A Walk Through History - A Guide to the Singapore **Botanic Gardens** BY NIGEL TAYLOR

### ŠKORNIČKOVÁ AND MARK NEWMAN



AND ADA DAVIS



**Migratory Birds** of Sungei Buloh **Wetland Reserve** BY JAMES GAN, MENDIS

TAN AND DAVID LI

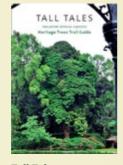


My Green Space: Indoor Gardening Made Simple BY LILY CHEN, NG SHAN JUN, ANG

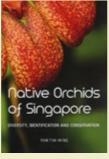
WEE FOONG, ET AL.



A Guide to the **Common Epiphytes and** Mistletoes of Singapore BY JEAN W.H. YONG, JAMES WANG WEI, JOANNE Y.T. KHEW, SHEUE CHIOU RONG AND WONG WEI SAN



Tall Tales -Singapore Botanic Gardens Heritage Trees Trail Guide BY SHEE ZHI QIANG, ANG XING QI, LAHIRU WIJEDASA AND NIGEL TAYLOR



**Native Orchids of** Identification and Conservation BY YAM TIM WING



Singapore - Diversity,

**Dragonflies of Our** Parks and Gardens

BY ROBIN NGIAM



The Hunt for the **Green Boomerang** BY NEIL HUMPHREYS AND ILLUSTRATED BY

CHENG PUAY KOON

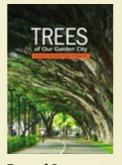


Secrets of the Swamp BY NEIL HUMPHREYS AND ILLUSTRATED BY

CHENG PUAY KOON Secrets of the Swamp won the Best Book award for 6-8 year olds in the

2014 Harper's Bazaar

Junior Toy Awards.

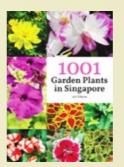


Trees of Our **Garden City** EDITED BY TEE SWEE PING



Caterpillars of Singapore's Butterflies BY HORACE TAN AND KHEW SIN KHOON

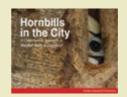
#### **BOOKS**



1001 Garden Plants in Singapore BY LILY CHEN, ANG WEE FOONG, ARTHUR NG, JESSICA TEO AND

**FLORA** 

JENNIE TANG



Hornbills in the City A Conservation Approach to Hornbill Study in Singapore BY MARC CREMADES AND NG SOON CHYE

**FLORA** 

Flora of Singapore, Volume 1 (Introduction), Volume 7 (Poales),

EDITED BY DAVID MIDDLETON, STUART LINDSAY AND JANA LEONG-



**Our Fragile Rainforest** BY LEONG TZI MING AND JAMES GAN

**FLORA** 



**Birds of Our Wetlands** - A Journey Through Sungei Buloh **Wetland Reserve** EDITED BY WONG TUAN WAH, VICTORIA CHEONG,

ADA DAVIS, HOW CHOON BENG, DAVID LI, LOW BING WEN, FLORENCE SIM AND YANG SHUFEN



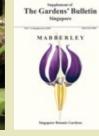
The Nature of Poetry EDITED BY EDWIN THUMBOO AND ERIC TINSAY VALLES

#### **JOURNALS**









The Gardens Bulletin, May 2019 (Supplement), June 2019, Sept 2019 (Supplement) & Dec 2019

#### **PERIODICALS**

ŠKORNIČKOVÁ

Volume 13 (Gentianales)



Gardenwise 3

Gardenwise, Aug 2019 & Feb 2020



**CITYGREEN, Issue 17** Ethnobotany Garden

The CUGE publication CITYGREEN won the APEX Awards 2020 and Hermes Creative Awards 2019.



Flora Malesiana Lamiaceae

#### **STAFF PUBLICATIONS**

#### **APRIL 2019 - MARCH 2020**

#### **BOOKS**

Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) (2019). Flora of Singapore, vol. 1, Introduction. Singapore: National Parks Board. x + 133 pp.

Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) (2019). Flora of Singapore, vol. 7, Poales. Singapore: National Parks Board. x + 525 pp.

Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) (2019). Flora of Singapore, vol. 13, Gentianales. Singapore: National Parks Board. x + 654 pp.

**Turner, I.M.** (2019). Annonaceae of Malesia: species lists for the floristic region and some related geopolitical units. Singapore: Lee Kong Chian Natural History Museum. 65 pp. eBook.

#### **BOOK CHAPTERS**

Davison, G.W.H. (2019). Plant conservation in Singapore 1: Historical and legal background. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 1, pp. 71–82. Singapore: National Parks Board.

Leong-Škorničková, J. (2019). Flagellariaceae. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 7, pp. 213–218. Singapore: National Parks Board

Leong-Škorničková, J. (2019). Typhaceae. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 7, pp. 1–5. Singapore: National Parks Board.

Leong-Škorničková, J. (2019). Xyridaceae. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 7, pp. 7–15. Singapore: National Parks

Lim, R.C.J., Leong-Škorničkova, J., Lindsay, S., Niissalo, M.A., Yam, T.W. & Middleton, D.J. (2019). Plant conservation in Singapore II: practical implementation. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 1, pp. 83–106. Singapore: National Parks Board.

Lindsay, S. & Middleton, D.J. (2020). Adiantaceae. In: Parris, B., Kiew, R., Chung, R.C.K. & Cheah, Y.H. (eds.) Flora of Peninsular Malaysia, Series I: Ferns and Lycophytes, 3, pp. 113–156. Malayan Forest Records No. 48. Kepong: Forest Research Institute Malaysia.

Middleton, D.J. (2019). Gelsemiaceae. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 13, pp. 415–419. Singapore: National Parks Board. Middleton, D.J. (2019). Introduction. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 1, pp. 1–4. Singapore: National Parks Board.

Middleton, D.J., Ho, B.C. & Lindsay, S. (2019). Taxonomic overview of the plants of Singapore. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 1, pp. 5–14. Singapore: National Parks Board.

Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (2019). Introduction to Gentianales. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 13, pp. ix-x. Singapore: National Parks Board.

Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (2019). Introduction to Poales. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 7, pp. ix-x. Singapore: National Parks Roard

Middleton, D.J. & Rodda, M.L. (2019). Apocynaceae. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 13, pp. 421–630. Singapore: National Parks Board.

Middleton, D.J. & Turner, I.M. (2019). History of taxonomic research in Singapore. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 1, pp. 15–36. Singapore: National Parks Board.

Nash, H.C., Lee, P.B., Lim, N. T.-L., Luz, S., Li, C., Chung, Y.F., Olsson, A., Boopal, A., Ng Strange, B.C. & Rao, M. (2019). The Sunda pangolin in Singapore: a multistakeholder approach to research and conservation. In: Challender, D.W.S., Nash, H.C. & Waterman, C. (eds) *Pangolins: Science, Society and conservation*, pp. 412–426. U.K. and U.S.: Elsevier.

Niissalo, M.A. & Leong-Škorničková, J. (2019). Mayacaceae. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 7, pp. 31–35. Singapore: National Parks Board.

Puglisi, C. (2019). Loganiaceae. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 13, pp. 391–413. Singapore: National Parks Board.

Veldkamp, J.-F., Duistermaat, H., Wong, K.M. & Middleton, D.J. (2019). Poaceae (Gramineae). In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 7, pp. 219–501. Singapore: National Parks Board.

Wong, K.M. & Ganesan, S.K. (2019). Plant diversity in Singapore. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 1, pp. 37–46. Singapore: National Parks Board.

Wong, K.M. & Sugumaran, M. (2019). Gentianaceae. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 13, pp. 359–390. Singapore: National Parks Board.

Wong, K.M., Turner, I.M., Wang, R., Harwood, R., Seah, W.W., Ng, X.Y., Lim, R.C.J., Lua, H.K. & Mahyuni, R. (2019). Rubiaceae. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) Flora of Singapore, vol. 13, pp. 1–358. Singapore: National Parks Board.

Yam, T.W., Ang, P. & Tay, F. (2019). Successful reintroduction of two critically endangered taxa, *Cymbidium bicolor* subsp. pubescens and Robiquetia spathulata, in Singapore. In: Pridgeon, A.M. & Arosemana, A.R. (eds), *Proceedings of the 22nd World Conference*, pp. 669–677. Guayaquil, Ecuador: Asociación Ecuatoriana de Orquideología.

Yee, A.T.K., Chong, K.Y., Seah, W.W., Lua, H.K. & Yang, S. (2019). Vegetation of Singapore. In: Middleton, D.J., Leong-Škorničková, J. & Lindsay, S. (eds) *Flora of Singapore*, vol. 1, pp. 47–70. Singapore: National Parks Board

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Agnihotri, P., Husain, D., Katiyar, P., Sahoo, D., **Rodda, M.** & Husain, T. (2019). Heterostemma barikiana (Apocyanceae, Asclepiadoideae), a new species from India, Myanmar and Thailand. *Phytotaxa* 419: 232–238.

Ardi, W.H., Muhammad, S.Z., Ramadanil & **Thomas, D.C.** (2019). *Begonia medicinalis* (Begoniaceae), a new species from Sulawesi, Indonesia. *Phytotaxa* 423(1): 41–45.

Ardi, W.H. & **Thomas**, **D.C.** (2019). A new species of *Begonia* (Begoniaceae) from South Sulawesi, Indonesia, and an augmented description of *Begonia bonthainensis*. *Reinwardtia* 18(1): 19–26.

Arshed, M.J.C., Agoo, E.M. & **Rodda, M.** (2019). The identity of *Marsdenia parasita* (Apocynaceae, Asclepiadoideae). *Gardens' Bulletin Singapore* 71(2): 429–433.

Arshed, M.J.C., Agoo, E.M. & **Rodda, M.** (2019). Nomenclatural notes on *Dischidiopsis* and *Conchophyllum* (Apocynaceae: Asclepiadoideae) in the Philippines. *Webbia* 74: 297–300.

Ascher, J.S., **Soh, Z.W.W.**, Ho, B.M., Lee, R.Y.Y., Leong, A.Q.E., Chui, S.X., Lai, J.J.L., Lee, J.X.Q., Foo, M.S. & Soh, E.J.Y. (2019). Bees of the Bukit Timah Nature Reserve and vicinity. *Gardens' Bulletin Singapore* 71(Suppl. 1): 245–271.

Baas, P., van Heuven, B.-J., **Ng, X.Y.** & Vander Velde, N. (2019). Biomechanical and hydraulic challenges for a tropical

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#### **STAFF PUBLICATIONS**

#### APRIL 2019 - MARCH 2020 (CONTINUED) —

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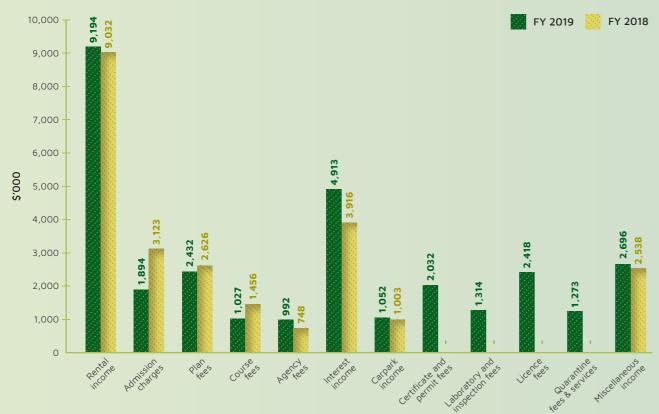
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#### **FINANCIAL REVIEW**

#### INCOME

The Group's income comprised mainly rental income from souvenir kiosks and food & beverage outlets in Singapore Botanic Gardens and Fort Canning Park. The income for the year was \$31.2 million. The increase from last year's income was mainly due to new income sources arising from taking over of non food functions from the former Agri-food and Veterinary Authority.

#### Income for FY 2019 & FY 2018

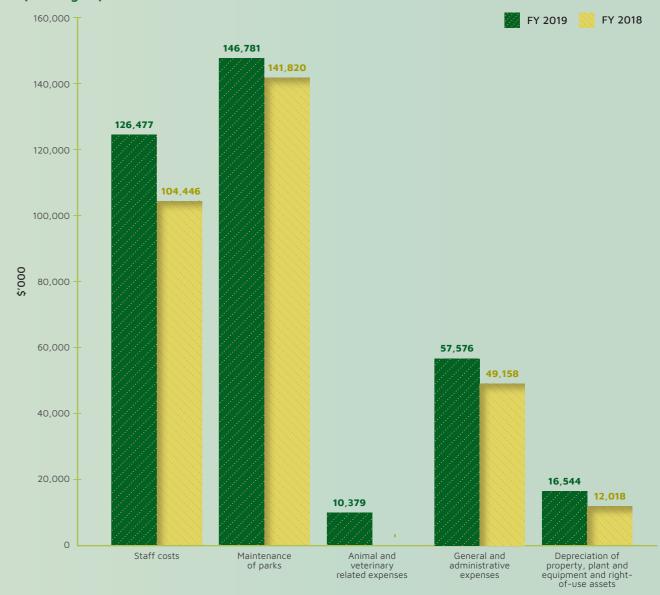


	FY 2019	FY 2018	Increas	e/(Decrease)
Income	\$ `000	\$ `000	\$ `000	% Change
Rental income	9,194	9,032	162	2
Admission charges	1,894	3,123	(1,229)	(39)
Plan fees	2,432	2,626	(194)	(7)
Course fees	1,027	1,456	(429)	(29)
Agency fees	992	748	244	33
Interest income	4,913	3,916	997	25
Carpark income	1,052	1,003	49	5
Certificate and permit fees	2,032	-	2,032	100
Laboratory and inspection fees	1,314	-	1,314	100
Licence fees	2,418	-	2,418	100
Quarantine fees & services	1,273	-	1,273	100
Miscellaneous income	2,696	2,538	158	6
	31,237	24,442	6,795	28

#### **OPERATING EXPENDITURE**

The Group's operating expenditure for the year was \$357.8 million. The 16% increase from last year's expenditure was mainly due to the expenditures relating to the animal and plant related functions taken over from the former Agri-food and Veterinary Authority with effect from 1 April 2019.

#### Operating Expenditure for FY 2019 & FY 2018



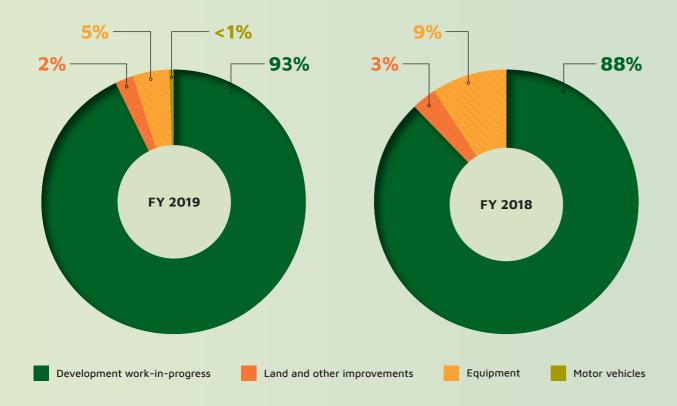
	FY 2019	FY 2018	Increase	e/(Decrease)
Operating Expenditure	\$ '000	\$ `000	\$ `000	% Change
Staff costs	126,477	104,446	22,031	21
Maintenance of parks	146,781	141,820	4,961	3
Animal and veterinary related expenses	10,379	-	10,379	100
General and administrative expenses	57,576	49,158	8,418	17
Depreciation of property, plant and equipment and right-of-use assets	16,544	12,018	4,526	38
	357,757	307,442	50,315	16

#### **FINANCIAL REVIEW**

#### **CAPITAL EXPENDITURE**

The Group's capital expenditure for the year was \$43.6 million. The increase in capital expenditure was mainly due to the improvement works carried out in Singapore Botanic Gardens and Fort Canning Park.

#### Capital Expenditure for FY 2019 & FY 2018

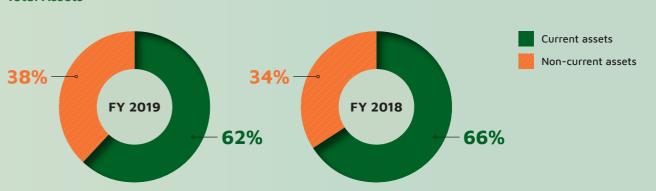


	FY 2019	FY 2018	Increas	se/(Decrease)
Capital Expenditure	\$ `000	\$ `000	\$ `000	% Change
Land and other improvements	940	851	89	10
Equipment	1,980	2,620	(640)	(24)
Motor vehicles	113	-	113	100
Development work-in-progress	40,555	25,310	15,245	60
	43,588	28,781	14,807	51

#### **FINANCIAL POSITION**

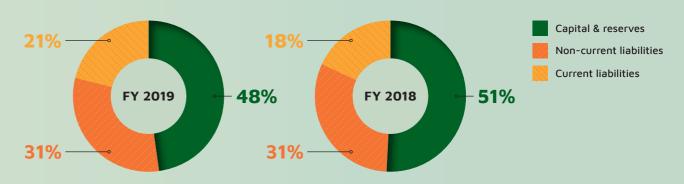
As at 31 March 2020, the Group's total assets stood at \$571.2 milion, an increase of 39% over last year. Non-current assets and current assets represent 38% and 62% of total assets respectively. Non-current assets consisted mainly of leasehold land and buildings and structures at Singapore Botanic Gardens and Fort Canning Park as well as the assets taken over from the former Agri-food and Veterinary Authority. Capital and reserve stood at \$271.7 million, while non-current liabilities and current liabilities stood at \$178.4 million and \$121.1 million respectively.

#### **Total Assets**



	FY 2019	FY 2018	Increase	e/(Decrease)
Assets	\$ `000	\$ `000	\$ `000	% Change
Non-current assets	216,107	138,199	77,908	56
Current assets	355,141	273,849	81,292	30
	571.248	412,048	159,200	39

#### **Total Liabilities & Equity**



	FY 2019	FY 2018	Increase	e/(Decrease)
Equity & Liabilities	\$ '000	\$ `000	\$ `000	% Change
Capital & reserves	271,717	211,226	60,491	29
Non-current liabilities	178,441	125,688	52,753	42
Current liabilities	121,090	75,134	45,956	61
	571,248	412,048	159,200	39

#### **FINANCIAL STATEMENTS**

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#### FINANCIAL STATEMENTS

#### STATEMENT BY NATIONAL PARKS BOARD

In our opinion,

- (a) the accompanying financial statements of National Parks Board ("NParks") and its subsidiary (the "Group"), are properly drawn up in accordance with the provisions of the National Parks Board Act, Chapter 198A (the "Act"), the Public Sector (Governance) Act 2018 and Statutory Board Financial Reporting Standards ("SB-FRS") so as to present fairly, in all material respects, the financial position of the Group and NParks as at 31 March 2020, and the financial performance, changes in equity of the Group and NParks and cash flows of the Group for the financial year ended on that date;
- (b) the receipt, expenditure, investments of moneys and the acquisition and disposal of assets by NParks during the year have been, in all material respects, in accordance with the provisions of the Act, the Public Sector (Governance) Act and the requirements of any other written law applicable to money of or managed by NParks; and
- (c) proper accounting and other records have been kept, including records of all assets of NParks whether purchased, donated or otherwise.

On behalf of the National Parks Board and its subsidiary:

Benny Lim Chairman

Kenneth Er Boon Hwee Chief Executive Officer

Singapore 29 July 2020

#### INDEPENDENT AUDITOR'S REPORT

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

#### REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

#### Opinion

We have audited the financial statements of National Parks Board ("NParks") and its subsidiary (collectively, the "Group"), which comprise the statements of financial position of the Group and NParks as at 31 March 2020, the statements of comprehensive income, statements of changes in equity of the Group and NParks and the consolidated cash flow statement of the Group for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements of the Group, the statement of financial position, statement of comprehensive income and statement of changes in equity of NParks are properly drawn up in accordance with the provisions of the National Parks Board Act, Chapter 198A (the "Act"), the Public Sector (Governance) Act 2018, Act 5 of 2018 (the 'Public Sector (Governance) Act") and Statutory Board Financial Reporting Standards ("SB-FRS"), so as to present fairly, in all material respects, the state of affairs of the Group and NParks as at 31 March 2020 and the results and changes in equity of Group and NParks and cash flows of the Group for the year ended on that date.

#### **Basis for Opinion**

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

#### Other Information

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

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

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

#### Responsibilities of management 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, the Public Sector (Governance) 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 constitutional act and its dissolution requires Parliament's approval. In preparing the financial statements, management is responsible for assessing the Group'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 Group or for the Group to cease operations.

Those charged with governance are responsible for overseeing the Group'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 Group'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 exists related to events or conditions that may cast significant doubt on the Group'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 Group 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements.
   We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the 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, investments of moneys and the acquisition and disposal of assets by the Board during the year are, in all material respects, in accordance with the provisions of the Act, the Public Sector (Governance) Act and the requirements of any other written law applicable to moneys of or managed by NParks.
- (b) proper accounting and other records have been kept, including records of all assets of NParks whether purchased, donated or otherwise.

#### Basis for opinion

We concluded our audit in accordance with SSAs. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Compliance Audit* section of our report. We are independent of the Group 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 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, investments of moneys and the acquisition and disposal of assets, are in accordance with the provisions of the Act, the Public Sector (Governance) Act and the requirements of any other written law applicable to moneys of or managed by NParks. This responsibility includes monitoring related compliance requirements relevant to NParks, and implementing internal controls as management determines are necessary to enable compliance with the requirements.

#### Auditor's responsibilities for 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, investments of moneys and the acquisition and disposal of assets, are in accordance with the provisions of the Act, the Public Sector (Governance) Act and the requirements of any other written law applicable to moneys of or managed by NParks.

Our compliance audit includes obtaining an understanding of the internal control relevant to the receipts, expenditure, investments 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 NParks' internal control. Because of the inherent limitations in any accounting and internal control system, non-compliances may nevertheless occur and not be detected.

Ernst & Young LLP

Public Accountants and Chartered Accountants Singapore

Suro & Young UP

29 July 2020

## **STATEMENT OF FINANCIAL POSITION**

AS AT 31 MARCH 2020

	Group			NParks		
	Note	2019/2020	2018/2019	2019/2020	2018/2019	
		\$	\$	\$	\$	
ASSETS						
Current assets						
Cash and cash equivalents	6	326,302,213	260,987,766	325,950,436	260,688,545	
Trade receivables	7	6,154,896	3,068,256	6,154,896	3,068,256	
Other receivables	8	17,010,184	6,224,433	17,030,951	6,237,136	
Prepayments		4,104,987	3,568,130	4,103,611	3,566,780	
Lease receivables	26	1,568,648		1,568,648	_	
Total current assets		355,140,928	273,848,585	354,808,542	273,560,717	
Non-current assets						
Trade receivables	7	672,000	840,000	672,000	840,000	
Investment in subsidiary	9	_	_	2	2	
Property, plant and equipment	10	188,500,678	137,359,097	188,500,678	137,359,097	
Right-of-use assets	26	15,601,927	_	15,601,927	_	
Lease receivables	26	11,332,187	-	11,332,187	-	
Total non-current assets		216,106,792	138,199,097	216,106,794	138,199,099	
Total assets		571,247,720	412,047,682	570,915,336	411,759,816	
LIABILITY AND EQUITY						
Current liabilities						
Trade and other payables	12	87,214,317	60,521,882	87,208,686	60,517,092	
Provision for pension costs	13	640,370	120,000	640,370	120,000	
Government grants received in advance	11	19,153,731	8,565,513	19,153,731	8,565,513	
Deferred revenue	14	2,473,329	2,538,374	2,473,329	2,538,374	
Lease liabilities	26	3,918,766	_	3,918,766	_	
Contribution to consolidated fund	15	7,689,430	3,388,055	7,689,430	3,388,055	
Total current liabilities		121,089,943	75,133,824	121,084,312	75,129,034	
Non guessat linkilities						
Non-current liabilities	16	150 000 241	121 102 410	150 000 241	121 102 410	
Deferred capital grants	16	150,009,241	121,182,419	150,009,241	121,182,419	
Deferred revenue	14	1,915,378	2,208,911	1,915,378	2,208,911	
Lease liabilities	26	24,860,951	-	24,860,951	-	
Provision for pension costs	13	1,655,767	2,296,137	1,655,767	2,296,137	
Total non-current liabilities		178,441,337	125,687,467	178,441,337	125,687,467	

		Group		NParks		
	Note	2019/2020	2018/2019	2019/2020	2018/2019	
		\$	\$	\$	\$	
Capital and other funds						
Share capital	17	22,030,064	6,436,238	22,030,064	6,436,238	
Capital account	18	4,528,275	4,528,275	4,528,275	4,528,275	
Other reserve	19	18,050,018	_	18,050,018	-	
Accumulated surplus		227,108,083	200,261,878	226,781,330	199,978,802	
Total capital and other funds		271,716,440	211,226,391	271,389,687	210,943,315	
Total liabilities and equity		571,247,720	412,047,682	570,915,336	411,759,816	
Net assets of Garden City Fund	20	10,985,124	10,156,968	10,985,124	10,156,968	
Net assets of National						
Productivity Fund	21	161,642	109,998	161,642	109,998	

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

### **STATEMENT OF COMPREHENSIVE INCOME**

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

		Gro	υp	NParks		
	Note	2019/2020	2018/2019	2019/2020 2018/2019		
		\$	\$	\$	\$	
INCOME OR EXPENDITURE						
Operating income						
Rental income		9,193,260	9,032,441	9,193,260	9,032,441	
Admission charges		1,894,254	3,123,431	1,894,254	3,123,431	
Plan fees		2,431,547	2,625,575	2,431,547	2,625,575	
Course fees		1,027,487	1,455,664	1,027,487	1,455,664	
Agency fees		992,261	748,364	992,261	748,364	
Interest income		4,912,501	3,915,617	4,912,501	3,915,617	
Carpark income		1,052,014	1,003,237	1,052,014	1,003,237	
Certificates and permit fees		2,032,459	-	2,032,459	_	
Laboratory and inspection fees		1,313,941	-	1,313,941	-	
Licence fees		2,418,249	-	2,418,249	-	
Quarantine fees and services		1,272,991	-	1,272,991	_	
Miscellaneous income	22	2,696,145	2,537,503	2,601,676	2,440,806	
Total income	22	31,237,109	24,441,832	31,142,640	24,345,135	
Operating expenditure						
Staff costs	23	(126,477,281)	(104,446,040)	(126,477,281)	(104,446,040)	
Maintenance of parks		(146,780,912)	(141,819,602)	(146,780,912)	(141,819,602)	
Animal and veterinary related expenses		(10,379,363)	-	(10,379,363)	-	
General and administrative expenses		(57,575,771)	(49,158,604)	(57,524,979)	(49,129,091)	
Depreciation of property, plant and equipment and right-of-use assets	10,26	(16,544,117)	(12,018,250)	(16,544,117)	(12,018,250)	
		(357,757,444)	(307,442,496)	(357,706,652)	(307,412,983)	
Deficit from operations	24	(326,520,335)	(283,000,664)	(326,564,012)	(283,067,848)	
Government operating grants	11	353,373,730	288,489,233	353,373,730	288,489,233	
Other government grants	11	5,758,914	3,505,591	5,758,914	3,505,591	
Deferred capital grants amortised	16	12,663,310	11,002,761	12,663,310	11,002,761	
		371,795,954	302,997,585	371,795,954	302,997,585	
Surplus before contribution to consolidated fund		45,275,619	19,996,921	45,231,942	19,929,737	
Contribution to consolidated fund	15	(7,689,430)	(3,388,055)	(7,689,430)	(3,388,055)	
Surplus for the year, representing total comprehensive income for the year		37,586,189	16,608,866	37,542,512	16,541,682	

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

## STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

At 1 April 2018         2,958,095         4,528,275         - 184,555,207         192,041,577           Surplus for the year, representing total comprehensive income for the year         16,608,866         16,608,866         16,608,866           Transactions with owners, recognised directly in equity         3,478,143         (902,195)         (902,195)           Funding for government projects (Note 25)         (902,195)         (902,195)         2,575,948           Transactions with owners, in their capacity as owners A 13 I March 2019 and 1 April 2019         6,436,238         4,528,275         - 200,261,878         211,226,391           Transferred from AVA on 1 April 2019 (Note 19)         9,539,511         - 18,050,018         - 27,589,529           Surplus for the year, representing total comprehensive income for the year         37,586,189         37,586,189           Transactions with owners, recognised directly in equity (Note 17)         6,054,315         6,054,315           Funding for government projects (Note 25)	Group	Share capital \$	Capital account	Other reserve	Accumulated surplus <sup>(1)</sup> \$	Total \$
representing total comprehensive income for the year	At 1 April 2018	2,958,095	4,528,275	-	184,555,207	192,041,577
recognised directly in equity         3,478,143         -         -         -         3,478,143           Funding for government projects (Note 25)         -         -         -         -         -         902,195)         (902,195)           Transactions with owners, in their capacity as owners         3,478,143         -         -         (902,195)         2,575,948           At 31 March 2019 and 1 April 2019         6,436,238         4,528,275         -         200,261,878         211,226,391           Transferred from AVA on 1 April 2019 (Note 19)         9,539,511         -         18,050,018         -         27,589,529           Surplus for the year, representing total comprehensive income for the year         -         -         -         37,586,189         37,586,189           Transactions with owners, recognised directly in equity (Note 17)         6,054,315         -         -         -         6,054,315           Funding for government projects (Note 25)         -         -         -         -         6,054,315         -         -         -         6,054,315           Total transactions with owners, in their capacity as owners         6,054,315         -         -         -         -         -         -         -         -         -         -         -	representing total comprehensive income for	-	-	-	16,608,866	16,608,866
Funding for government projects (Note 25)  (902,195) (902,195)  Transactions with owners, in their capacity as owners  At 31 March 2019 and 1 April 2019  Transferred from AVA on 1 April 2019 (Note 19)  Surplus for the year, representing total comprehensive income for the year  Transactions with owners, recognised directly in equity  Equity injection (Note 17)  Funding for government projects (Note 25)  Total transactions with owners, in their capacity as owners  6,054,315  (10,739,984) (4,685,669)						
Transactions with owners in their capacity as owners	Equity injection (Note 17)	3,478,143	-	-	-	3,478,143
in their capacity as owners         3,478,143         -         -         (902,195)         2,575,948           At 31 March 2019 and 1 April 2019         6,436,238         4,528,275         -         200,261,878         211,226,391           Transferred from AVA on 1 April 2019 (Note 19)         9,539,511         -         18,050,018         -         27,589,529           Surplus for the year, representing total comprehensive income for the year         -         -         -         37,586,189         37,586,189           Transactions with owners, recognised directly in equity         6,054,315         -         -         -         6,054,315           Funding for government projects (Note 25)         -         -         -         (10,739,984)         (10,739,984)           Total transactions with owners, in their capacity as owners         6,054,315         -         -         -         (10,739,984)         (4,685,669)		-	-	-	(902,195)	(902,195)
1 April 2019 6,436,238 4,528,275 - 200,261,878 211,226,391  Transferred from AVA on 1 April 2019 (Note 19) 9,539,511 - 18,050,018 - 27,589,529  Surplus for the year, representing total comprehensive income for the year 37,586,189 37,586,189  Transactions with owners, recognised directly in equity  Equity injection (Note 17) 6,054,315 6,054,315  Total transactions with owners, in their capacity as owners 6,054,315 (10,739,984) (4,685,669)		3,478,143	-	-	(902,195)	2,575,948
1 April 2019 (Note 19)       9,539,511       - 18,050,018       - 27,589,529         Surplus for the year, representing total comprehensive income for the year         -       -       -       -       37,586,189       37,586,189         Transactions with owners, recognised directly in equity         Equity injection (Note 17)       6,054,315       -       -       -       6,054,315         Funding for government projects (Note 25)       -       -       -       (10,739,984)       (10,739,984)         Total transactions with owners, in their capacity as owners       6,054,315       -       -       -       (10,739,984)       (4,685,669)		6,436,238	4,528,275	-	200,261,878	211,226,391
representing total comprehensive income for the year		9,539,511	-	18,050,018	-	27,589,529
recognised directly in equity         6,054,315         -         -         -         6,054,315           Funding for government projects (Note 25)         -         -         -         -         (10,739,984)         (10,739,984)           Total transactions with owners, in their capacity as owners         6,054,315         -         -         (10,739,984)         (4,685,669)	representing total comprehensive income for	-	-	-	37,586,189	37,586,189
Funding for government projects (Note 25) — — — — — — — — — — — — — — — — — — —						
(Note 25) – – (10,739,984) (10,739,984)  Total transactions with owners, in their capacity as owners 6,054,315 – – (10,739,984) (4,685,669)	Equity injection (Note 17)	6,054,315	-	-	-	6,054,315
in their capacity as owners 6,054,315 – – (10,739,984) (4,685,669)		-	_	-	(10,739,984)	(10,739,984)
At 31 March 2020 22,030,064 4,528,275 18,050,018 227,108,083 271,716,440		6,054,315	-	-	(10,739,984)	(4,685,669)
	At 31 March 2020	22,030,064	4,528,275	18,050,018	227,108,083	271,716,440

<sup>(1)</sup> Included in accumulated surplus is an amount of \$63,621,836 (2018/2019: \$52,281,254) which has been earmarked by the Group to fund future replacement and capital improvement of property, plant and equipment.

NATIONAL PARKS BOARD ANNUAL REPORT 2019/2020

NATIONAL PARKS BOARD ANNUAL REPORT 2019/2020

NParks	Share capital \$	Capital account	Other reserve	Accumulated surplus(1)	Total \$
-					
At 1 April 2018	2,958,095	4,528,275	-	184,339,315	191,825,685
Surplus for the year, representing total comprehensive income for the year	-	-	-	16,541,682	16,541,682
Transactions with owners, recognised directly in equity					
Equity injection (Note 17)	3,478,143	-	-	-	3,478,143
Funding for government projects (Note 25)		-	_	(902,195)	(902,195)
Total transactions with owners, in their capacity as owners	3,478,143	_	-	(902,195)	2,575,948
At 31 March 2019 and 1 April 2019	6,436,238	4,528,275	-	199,978,802	210,943,315
Transferred from AVA on 1 April 2019 (Note 19)	9,539,511	-	18,050,018	-	27,589,529
Surplus for the year, representing total comprehensive income for the year	-	-	-	37,542,512	37,542,512
Transactions with owners, recognised directly in equity					
Equity injection (Note 17)	6,054,315	-	-	-	6,054,315
Funding for government projects (Note 25)		-	-	(10,739,984)	(10,739,984)
Total transactions with owners, in their capacity as owners  At 31 March 2020	6,054,315	4,528,275	18,050,018	(10,739,984)	(4,685,669) 271,389,687
תנ או ויוסונוו 2020	22,030,004	4,020,270	10,030,018	220,701,330	2/1,309,00/

<sup>(1)</sup> Included in accumulated surplus is an amount of \$63,621,836 (2018/2019: \$52,281,254) which has been earmarked by NParks to fund future replacement and capital improvement of property, plant and equipment.

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

## **CONSOLIDATED STATEMENT OF CASH FLOWS**

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

	Note	2019/2020	2018/2019
		\$	\$
Operating activities			
Deficit from operations		(326,520,335)	(283,000,664)
Adjustments for:			
Depreciation of property, plant and equipment and right-of-use assets	10, 26	16,544,117	12,018,250
Loss on disposal of property, plant and equipment	24	299,295	275,548
Gain on right-of-use sublease		(151,301)	-
Provision for pension costs	13	-	107,011
Amortisation of lease premium received in advance		(83,333)	(83,333)
Interest expense		841,983	-
Interest income		(4,912,501)	(3,915,617)
Operating cash flow before movement in working capital		(313,982,075)	(274,598,805)
Trade and other receivables		(2,730,399)	(846,952)
Trade and other payables		13,222,515	(7,122,491)
Prepayments		(207,281)	(113,529)
Deferred revenue		(275,245)	(369,489)
Payment for pension costs	13	(120,000)	(1,136,762)
Amounts due from MND		(7,948,741)	32,891
Amounts due from Garden City Fund		(2,448,354)	(903,276)
Cash used in operating activities		(314,489,580)	(285,058,413)
Contribution to Consolidated Fund paid		(3,388,055)	(1,344,069)
Net cash flows used in operating activities		(317,877,635)	(286,402,482)
Investing activities			
Proceeds from disposal of property, plant and equipment		143,836	80
Proceeds from lease receivables		2,183,425	-
Purchase of property, plant and equipment	10	(43,588,178)	(28,781,347)
Net cash flows from transfer of AVA non-food functions	19	27,548,609	-
Interest received		4,270,639	2,775,796
Net cash flows used in investing activities		(9,441,669)	(26,005,471)
Financing activities			
Grants received (less payment on behalf)	11	394,238,718	308,487,862
Unutilised grants returned	11	(191,086)	(304,822)
Principal payments of lease liabilities		(3,588,001)	-
Interest paid on lease liabilities		(841,983)	-
Funding from GCF	16	7,701,772	2,954,722
Equity injection	17	6,054,315	3,478,143
Funding for government projects	25	(10,739,984)	(902,195)
Net cash flows from financing activities		392,633,751	313,713,710
Net increase in cash and cash equivalents		65,314,447	1,305,757
Cash and cash equivalents at beginning of the year		260,987,766	259,682,009

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

#### NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

#### 1. GENERAL

National Parks Board ("NParks") is a statutory board under the Ministry of National Development ("MND") established under the National Parks Board Act (Chapter 198A).

The Board has its registered office at Singapore Botanic Gardens, 1 Cluny Road, Singapore 259569.

With effect from 1 April 2019, Agri-Food and Veterinary Authority of Singapore ("AVA")'s non-food functions were transferred to NParks. NParks has set up a new Animal and Veterinary Services ("AVS") cluster to take over the animal and plant related functions from AVA.

The primary activities of NParks are to develop, manage and promote the National Parks and Nature Reserves as valuable reserves for recreation, conservation, research and education and to develop, upgrade, manage and maintain the public parks, open spaces on behalf of the Government. With the transfer of the non-food functions from AVA, NParks activities also include working with the community, such as pet owners and businesses, animal welfare groups and the general public, to protect and promote the welfare of animals through regulation and education, such as encouraging responsible pet ownership.

The principal activities of the subsidiary are described in Note 9 to the financial statements.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### 2.1 Basis of accounting

The financial statements have been prepared in accordance with the historical cost basis, except as disclosed in the accounting policies below, and are drawn up in accordance with the provisions of the Act, the Public Sector (Governance) Act and SB-FRS, including Interpretation of SB-FRS ("INT SB-FRS") and SB-FRS Guidance Notes.

The financial statements are presented in Singapore Dollar (SGD or \$), which is the Group's functional currency, and rounded to the nearest dollar.

#### 2.2 Adoption of new and revised standards

The accounting policies adopted are consistent with those of the previous financial year except that in the current financial year, the Group has adopted all the new and revised SB-FRSs, INT SB-FRS and SB-FRS Guidance Notes that are relevant to its operations and are effective for annual financial periods beginning on or after 1 April 2019. Except for the adoption of SB-FRS 116 *Leases* described below, the adoption of these standards did not have any material effect on the financial performance or position of the Group and NParks.

#### SB-FRS 116 Leases

SB-FRS 116 supersedes SB-FRS 17 Leases, INT SB-FRS 104 Determining whether an Arrangement contains a Lease, INT SB-FRS 15 Operating Leases-Incentives and INT SB-FRS 27 Evaluating the Substance of Transactions Involving the Legal Form of a Lease. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognise most leases on the balance sheet.

The Group adopted SB-FRS 116 using the modified retrospective method of adoption with the date of initial application of 1 April 2019. Under this method, the standard is applied retrospectively with the cumulative effect of initially applying the standard recognised at the date of initial application. The Group elected to use the transition practical expedient to not reassess whether a contract is, or contains a lease at 1 April 2019. Instead, the Group applied the standard only to contracts that were previously identified as leases applying SB-FRS 17 and INT SB-FRS 104 at the date of initial application.

In addition, the Group elected the following practical expedients:

- apply the exemption not to recognise right-of-use assets and lease liabilities to leases for which the lease term ends within 12 months as of 1 April 2019;
- to apply a single discount rate to a portfolio of leases with reasonably similar characteristics;
- excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application; and
- used hindsight in determining the lease term where the contract contained options to extend or terminate the lease.

The effects of adopting SB-FRS 116 as at 1 April 2019 on the balance sheet were as follows:

	Increase
	\$
Right-of-use assets	11,482,911
Lease receivables	14,646,844
Lease liabilities	26,189,829

The Group has lease contracts for land, building and equipment. Before the adoption of SB-FRS 116, the Group classified each of its leases (as lessee) at the inception date as an operating lease. The accounting policy prior to 1 April 2019 is disclosed in Note 2.7.

The Group also has a sublease for its building. As an intermediate lessor, the Group recognised lease receivables and correspondingly derecognised the right-of-use assets on adoption of SB-FRS 116.

Upon adoption of SB-FRS 116, the Group applied a single recognition and measurement approach for all leases except for short-term leases and leases of low-value assets. The accounting policy beginning on and after 1 April 2019 is disclosed in Note 2.7. The standard provides specific transition requirements and practical expedients, which have been applied by the Group

#### Leases previously accounted for as operating leases

The Group recognised right-of-use assets and lease liabilities for those leases previously classified as operating leases, except for short-term leases and leases of low-value assets. The right-of-use assets for the leases were recognised at an amount equal to the lease liabilities, which were recognised based on the present value of the remaining lease payments, discounted using the incremental borrowing rate at the date of initial application.

The lease liabilities as at 1 April 2019 can be reconciled to the operating lease commitments as of 31 March 2019, as follows:

	\$
Operating lease commitments as at 31 March 2019	3,318,336
Weighted average incremental borrowing rate as at 1 April 2019	3.2%
Discounted operating lease commitments as at 31 March 2019	3,218,796
Add:	
Extension options which are reasonably certain to be exercised	7,692,919
Leases transferred from AVA on 1 April 2019	15,278,114
Lease liabilities as at 1 April 2019	26,189,829

#### 2.3 Standards issued but not yet effective

The Group has not adopted the following standards applicable to the Group that have been issued but not yet effective:

Description	Effective for annual periods beginning on or after
Amendments to References to the Conceptual Framework in SB-FRS Standards	1 January 2020
Amendments to SB-FRS 1 and SB-FRS 8 Definition of Material	1 January 2020
Amendments to SB-FRS 109, SB-FRS 39 and SB-FRS 107: Interest Rate Benchmark Reform	1 January 2020
Amendments to SB-FRS 116 Covid-19-Related Rent Concessions	1 June 2020

The directors expect that the adoption of the standards above will have no material impact on the financial statements in the year of initial application

#### 2.4 Basis of consolidation and business combination

#### (a) Basis of consolidation

The consolidated financial statements incorporate the financial statements of NParks and entities (including special purpose entities) controlled by NParks (its subsidiary). Control is achieved when NParks:

- Has power over the investee;
- · Is exposed, or has rights, to variable returns from its involvement with the investee; and
- Has the ability to use its power to affect its returns.

In NParks's separate financial statements, investment in subsidiary is carried at cost less any impairment in net recoverable value that has been recognised in profit or loss.

NParks reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

Consolidation of a subsidiary begins when NParks obtains control over the subsidiary and ceases when NParks loses control of the subsidiary. Specifically, income and expense of a subsidiary acquired or disposed of during the year are included in the consolidated statement of comprehensive income from the date NParks gains control until the date when NParks ceases to control the subsidiary.

Where necessary, adjustments are made to the financial statements of the subsidiary to bring its accounting policies into line with the Group's accounting policies. The financial statements of the subsidiary used in the preparation of the consolidated financial statements are prepared for the same reporting date as NParks.

All intra-group balances, income and expenses resulting from intra-group transactions and dividends are eliminated in full.

#### (b) Business combinations involving entities under common control

A business combination involving entities under common control is a business combination in which all of the combining entities are ultimately controlled by the same party or parties both before and after the business combination.

Business combinations involving entities under common control are accounted for by applying the pooling of interest method which involves the following:

- The assets and liabilities of the combining entities are reflected at their carrying amounts reported in the consolidated financial statements of the controlling company.
- No adjustments are made to reflect the fair values on the date of combination, or recognise any new assets or liabilities.
- No additional goodwill is recognised as a result of the combination.
- Any difference between the consideration paid/transferred and the equity 'acquired' is reflected within the equity as a separate reserve.
- The statement of comprehensive income reflects the results of the combining entities for the full year, irrespective of when the combination took place.

#### 2.5 Financial instruments

#### (a) Financial assets

#### Initial recognition and measurement

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

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

Trade receivables are measured at the amount of consideration to which the Group expects to be entitled in exchange for transferring promised goods or services to a customer,

excluding amounts collected on behalf of third party, if the trade receivables do not contain a significant financing component at initial recognition.

#### Subsequent measurement

#### Investments in debt instruments

Subsequent measurement of debt instruments depends on the Group's business model for managing the asset and the contractual cash flow characteristics of the asset. The three measurement categories for classification of debt instruments are amortised cost, fair value through other comprehensive income and fair value through profit or loss.

#### Amortised cost

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

#### De-recognition

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

#### (b) Financial liabilities and equity instruments

#### Classification as debt or equity

Financial liabilities and equity instruments issued by the Group are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

#### Initial recognition and measurement

#### **Equity instruments**

An equity instrument is any contract that evidences a residual interest in the assets of the Group after deducting all of its liabilities. Equity instruments are recorded at the proceeds received, net of direct issue costs.

Pursuant to the Finance Circular Minute ("FCM") No. 26/2008 on Capital Management Framework ("CMF"), equity injection from the Government is recorded as share capital.

#### Financial liabilities

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

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

#### Subsequent measurement

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

#### De-recognition

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

#### 2.6 Impairment of financial assets

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

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

For trade receivables, the Group applies a simplified approach in calculating ECLs. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Group has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

The Group considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Group may also consider a financial asset to be in default when internal or external information indicates that the Group is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Group. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

#### 2.7 Leases

These accounting policies are applied on an after the initial application date of SB-FRS 116 on 1 April 2019:

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

#### As lessee

The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognises lease liabilities representing

the obligations to make lease payments and right-of-use assets representing the right to use the underlying leased assets.

#### (a) **Right-of-use assets**

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

The right-of-use assets are also subject to impairment. The accounting policy for impairment is disclosed in Note 2.9.

#### (b) Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate.

Variable lease payments that do not depend on an index or a rate are recognised as expense in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g. changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

#### (c) Short-term leases and leases of low-value assets

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

#### Subleases

In classifying a sublease, the Group as an intermediate lessor classifies the sublease as a finance or an operating lease with reference to the right-of-use asset arising from the head lease, rather than the underlying asset.

When the sublease is assessed as a finance lease, the Group derecognises the right-of-use asset relating to the head lease that it transfers to the sublessee and recognises the net investment in the sublease within "Lease Receivables". Any differences between the right-of-use asset derecognised

and the net investment in sublease is recognised in profit or loss. Lease liability relating to the head lease is retained in the balance sheet, which represents the lease payments owed to the head lessor.

When the sublease is assessed as an operating lease, the Group recognises lease income from the sublease in profit or loss within "Other income". The right-of-use asset relating to the head lease is not derecognised.

#### As lessor

Leases in which the Group does not transfer substantially all the risks and rewards of ownership of the asset are classified as operating leases. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same bases as rental income. The accounting policy for rental income is set out in Note 2.13.

These accounting policies are applied before the initial application date of SB-FRS 116, 1 April 2019:

#### As lessee

Operating lease payments are recognised as an expense in profit or loss on a straight-line basis over the lease term. The aggregate benefit of incentives provided by the lessor is recognised as a reduction of rental expense over the lease term on a straight-line basis.

#### As lessor

The accounting policy applicable to the Group as a lessor in the comparative period was the same as under FRS 116.

#### 2.8 Property, plant and equipment

All items of property, plant and equipment are initially recorded at cost. Subsequent to recognition, property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is computed on a straight-line basis over the estimated useful lives of the assets as follows:

Leasehold land — Over the lease periods of 87 to 99 years

Buildings, structures, capital and other improvements – 20 years

Office equipment, furniture and fittings – 5 to 10 years

Laboratory and gardening equipment – 7 years

Motor vehicles – 8 to 10 years

Construction-in-progress included in property, plant and equipment is not depreciated as these assets are not available for use. These are carried at cost, less any recognised impairment loss.

The carrying amount of property, plants and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying amount may not be recoverable.

The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimates accounted for on a prospective basis.

An item of property, plant and equipment is de-recognised upon disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amounts of the asset and is recognised in profit or loss.

#### 2.9 Impairment of non-financial assets

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

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

Impairment losses are recognised in profit or loss, except for assets that are previously revalued where the revaluation was taken to other comprehensive income. In this case, the impairment is also recognised in other comprehensive income up to the amount of any previous revaluation.

A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised previously. Such reversal is recognised in profit or loss unless the asset is measured at revalued amount, in which case the reversal is treated as a revaluation increase. Impairment losses relating to goodwill cannot be reversed in future periods.

#### 2.10 Provisions

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

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed. If the effect of the time value of money is material provisions and discounted using a current pre-tax rate that reflects, where appropriate, the risk specific to the liability when discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

#### 2.11 Government grants

Government grants are not recognised until there is reasonable assurance that the Group will comply with the conditions attaching to them and the grants will be received. Government grants whose primary condition is that the Group should purchase, construct or otherwise acquire non-current assets are recognised as deferred capital grant in the statement of financial position and transferred to income or expenditure on a systematic and rational basis over the useful lives of the related assets. This treatment also applies to assets transferred from other government organisations and other donated assets.

Other government grants are recognised as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis. Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Group with no future related costs are recognised in profit or loss in the period in which they become receivable.

The value of land at the Singapore Botanic Gardens and the Fort Canning Park that vested in NParks when it was established in June 1990 was taken to the deferred capital grants account. The value of all other assets net of liabilities transferred from the former Parks and Recreation Department of Ministry of National Development (PRD) to NParks in June 1990 and July 1996 amounting to \$4,528,275 was taken to the capital account.

#### 2.12 Trust and agency funds

Trust and agency funds are set up to account for funds held in trust where NParks is not the owner and beneficiary of the funds received from the Government and other organisations. The receipts and expenditure in respect of agency funds are taken directly to the funds accounts and the net assets relating to the funds are shown as a separate line item in the statement of financial position. Trust and agency funds are accounted for on the accrual basis.

NParks administers the funds on behalf of the holders of these funds. Upon dissolution of these funds, the remaining moneys in these funds shall be returned to the owners of the funds.

#### 2.13 Revenue recognition

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

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

#### Rental income

Rental income receivable under operating leases is recognised in profit or loss on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental income, over the term of the lease.

#### Admission charges

Admission charges in relation to the National Orchid Garden are recognised at a point in time upon the sale of admission tickets. For event admission tickets which are sold in advance, revenue is recognised on the date of event.

#### Plan fees

Plan fees are recognised at a point in time when the services have been performed and rendered.

#### Course fees

Course fees are recognised over the duration of the course.

#### Agency fees

Agency fees are recognised over the period in which the services are completed.

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#### Interest income

Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

#### Carpark income

Carpark income is recognised at a point in time when transacted.

#### Licence, certificate and permit fees

Licence, certificates and permit fees are recognised at a point in time when licences, certificates or permits are issued.

#### Laboratory, inspection and quarantine fees

These fees are recognised a point of time when the services have been performed and rendered.

#### Miscellaneous income

Miscellaneous income comprising income derived from consultancy fees, sale of publications, souvenirs and orchid plantlets, and park usage and barbeque permit fees are recognised at a point in time in which they are earned. Liquidated damages are recognised as income when the right to claim such liquidated damages from contractors are established. Compensation collected from contractors whose work resulted in damage to trees and plants are recognised upon issuance of the notice of offence.

#### 2.14 Retirement benefits costs

Payments to defined contribution plans are charged as an expense when employees have rendered the services entitling them to the contributions. Payments made to state-managed retirement benefit schemes, such as the Singapore Central Provident Fund, are dealt with as payments to defined contribution plans where the Group's obligations under the plans are equivalent to those arising in a defined contribution retirement benefit plan.

Defined benefit obligations due to pensionable officers are recognised in the statement of financial position in accordance with the Pensions Act (Cap. 225, 2004 Revised Edition). Provision for pension costs for eligible retired employees is estimated by management.

For pension costs, the cost of providing benefits is determined using the projected unit credit method. Remeasurement, comprising actuarial gains and losses is reflected immediately in the statement of financial position with a charge or credit recognised in other comprehensive income in the period in which they occur.

Remeasurement recognised in other comprehensive income is reflected immediately in accumulated surplus and will not be reclassified to income or expenditure. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset. Defined benefit costs are categorised as follows:

- Service cost (including current and past service cost);
- · Net interest expense or income; and
- Remeasurement.

For all active members of the scheme, the "projected accrual benefit" is based on the scheme's accrual formula and upon service as of the valuation date, but using the employee's scheme salary, projected to the age at which the employee is assumed to leave active service. For inactive members, it is the total benefit. The defined benefit obligation/project benefit obligation/plan liability is the discounted present value of the "projected accrued benefits". The service cost is the corresponding value of benefits earned by active members over the year as a result of one more year of service.

#### 2.15 Employee leave entitlement

Employee entitlements to annual leave are recognised when they are accrued to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the reporting period.

#### 2.16 Contribution to consolidated fund

Under Section 13(1)(e) and the First Schedule of the Singapore Income Tax Act, Chapter 134, the income of the Group is exempt from income tax.

In lieu of income tax, NParks is required to make contribution to the Government Consolidated Fund in accordance with the Statutory Corporations (Contributions to Consolidated Fund) Act, Chapter 319A. The provision is based on the guidelines specified by the Ministry of Finance and is computed based on the net surplus of the Group for each of the financial year at the prevailing corporate tax rate for the Year of Assessment. Contribution to consolidated fund is provided for on an accrual basis.

#### 2.17 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and deposits placed with the Accountant-General's Department ("AGD") that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

#### 2.18 Deferred revenue

Income from rental and lease premium received in advance are stated at initial amount less accumulated amortisation. Amortisation is calculated on a straight-line basis to reduce the initial amount over the lease term and is recognised in profit or loss.

Income from plan fees received in advance is stated at initial amount collected and is recognised in profit or loss when services are performed and rendered.

#### 2.19 Contingencies

A contingent liability is:

- (a) 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 Group; or
- (b) a present obligation that arises from past events but is not recognised because:
  - (i) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
  - (ii) 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 Group.

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

#### 2.20 Funding for government projects

Government projects funded using NParks's accumulated surplus are considered distribution to owners. Accordingly, the amounts are recognised directly in the statement of changes in equity.

#### 2.21 Other reserve

Other reserve represents the accumulated surplus transferred from AVA to NParks on 1 April 2019. The accumulated surplus comprises surpluses arising from unutilised grants that were previously received by AVA for future replacement and capital improvements of property, plant and equipment.

Accordingly, the Group has earmarked this reserve to fund future replacement of the property, plant and equipment that were transferred from AVA as at 1 April 2019. In future, after the replacement assets are purchased, the amount equivalent to the depreciation charged of the replacement assets will be transferred from other reserve to accumulated surplus. The transfer will cease when this reserve is fully utilised.

## 3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the Group's consolidated financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of the revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the end of reporting period. Uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future periods. Management is of the opinion that there is no significant judgement made in applying accounting policies and no estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period.

# 4. FINANCIAL INSTRUMENTS, FINANCIAL RISKS AND CAPITAL RISKS MANAGEMENT

#### (a) Categories of financial instruments

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

	Group		NPar	·ks
	2019/2020	2018/2019	2019/2020	2018/2019
	\$	\$	\$	\$
Financial assets at amortised cost		-		
Cash and cash equivalents (Note 6)	326,302,213	260,987,766	325,950,436	260,688,545
Trade receivables (Note 7)	6,826,896	3,908,256	6,826,896	3,908,256
Other receivables (Note 8)	17,010,184	6,224,433	17,030,951	6,237,136
Lease receivables (Note 26)	12,900,835	-	12,900,835	_
	363,040,128	271,120,455	362,709,118	270,833,937
Financial liabilities at amortised cost				
Trade and other payables (Note 12)	82,597,699	57,800,149	82,592,068	57,795,359
Lease liabilities (Note 26)	28,779,717	_	28,779,717	
	111,377,416	57,800,149	111,371,785	57,795,359
	28,779,717		28,779,717	

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

The carrying amount of long-term trade receivables approximates fair value as the interest rate approximates the market level at the end of the reporting period.

#### (b) Financial risk management policies and objectives

The Group is exposed to financial risk arising from its operations which include interest rate risk, credit risk and liquidity risk. The Group has written policies and guidelines, which set out its general risk management framework as discussed below.

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

#### (i) <u>Interest rate risk management</u>

The Group's exposure to changes in interest rates relates primarily to fixed deposits and non-current trade receivables. Surplus funds in NParks are placed with Accountant-General's Department ("AGD") as disclosed in Note 6. Other than funds placed with AGD and non-current trade receivable with fixed interest rate as disclosed in Note 7, there are no other significant interest-bearing assets or interest-bearing liabilities as at the end of the reporting period.

Interest rate sensitivity analysis has not been presented as management does not expect any reasonable possible changes in interest rates to have a significant impact on the Group's operations and cash flows.

#### (ii) <u>Credit risk management</u>

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counterparty defaults on its obligations.

The Group's credit risk is primarily attributable to its trade and other receivables. For cash at bank, the Group minimises credit risk by dealing exclusively with high credit rating counterparties.

The Group's objective is to minimise losses incurred due to increased credit risk exposure. The Group trades only with recognised and creditworthy third parties. It is the Group's policy that all customers who wish to trade on credit terms are subject to credit verification procedures. In addition, receivable balances are monitored on an ongoing basis with the result that the Company's exposure to bad debts is not significant.

The Group considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period

The Group has determined the default event on a financial asset to be when the counterparty fails to make contractual payments, within 90 days when they fall due, which are derived based on the Company's historical information.

To assess whether there is a significant increase in credit risk, the Group compares the risk of a default occurring on the asset as at reporting date with the risk of default as at the date of initial recognition. The Group considers available reasonable and supportive forwarding-looking information which includes the following indicator:

 Actual or expected adverse changes in business, financial or economic conditions that are expected to cause a significant change to the debtor's ability to meet its obligation

Regardless of the analysis above, a significant increase in credit risk is presumed if a debtor is more than 30 days past due in making contractual payment.

The Group determined that its financial assets are credit-impaired when:

- There is significant difficulty of the debtors
- A breach of contract, such as a default or past due event
- It is becoming probable that the debtor will enter bankruptcy or other financial reorganisation

Financial assets are written off when there is evidence indicating that the debtor is in severe financial difficulty and the debtor has no realistic prospect of recovery. Where receivables have been written off, the Group continues to engage enforcement activity to attempt to recover the receivable due. Where recoveries are made, these are recognised in profit or loss.

The following are credit risk management practices and quantitative and qualitative information about amounts arising from expected credit losses for each class of financial assets.

#### Trade receivables

As at the end of the reporting period, the Group has recorded an impairment loss allowance of \$937,400 (2019: \$1,150,000) on its trade receivables. An agreement was made on 8 June 2009 between the Group and one of its debtors for the total principal sum to be repaid over 10 years starting from 1 November 2014 with an interest of 2% charge annually on the outstanding balance. No additional allowance has been made on the remaining principal amount of \$672,000 (FY2018/19: \$840,000) that is past due as management believes that there has not been significant change in credit quality as the debtor has been making repayments based on the agreement.

For the remaining trade receivables, the Group has applied the simplified approach in SB-FRS 109 to measure the allowance of lifetime ECL. The Group determines the ECL by using a provision matrix, estimated based on historical credit loss experience based on the past due status of the debtors, adjusted and apportioned to reflect current conditions and estimates of future economic conditions. Based on the Group's assessment, there is no additional loss allowance provision made as at 31 March 2020.

#### Other receivables

The Group has credit policies and procedures in place to minimise and mitigate its credit risk exposure. The Group assessed the latest performance and financial position of the other counterparties, adjusted for the future outlook of the industry in which the counterparties operate in, and concluded that there has been no significant increase in the credit risk since initial recognition of the financial assets. Accordingly, the Group measured the impairment allowance using 12-month ECL and determine that the ECL is insignificant.

#### Excessive risk concentration

Except for receivables due from MND and other government agencies, there is no significant concentration of credit risk.

#### (iii) Liquidity risk management

Liquidity risk is the risk that the Group and the Board will not be able to meet their financial obligations as and when they fall due.

The Group and the Board receive its funds from the Government of Singapore which are drawn down on a regular basis to meet its funding requirements. All excess cash from the Group's bank accounts are aggregated and centrally managed by the AGD on a daily basis.

Analysis of financial instruments by remaining contractual maturities

The table below summarises the maturity profile of the Group's and NParks' financial assets and liabilities at the end of the reporting period based on contractual undiscounted repayment obligations.

Total

	2019/2020
GROUP:	\$

	Less than one year	One to five years	Over five years	Total
Financial assets:				
Cash and cash equivalents	326,302,213	-	_	326,302,213
Trade receivables	6,154,896	751,600	_	6,906,496
Other receivables	17,010,184	-	_	17,010,184
Lease receivables	1,956,608	10,917,125	1,455,617	14,329,350
Total undiscounted financial assets	351,423,901	11,668,725	1,455,617	364,548,243
Financial liabilities:				
Trade and other payables	82,597,699	-	_	82,597,699
Lease liabilities	4,768,523	21,901,701	5,566,580	32,236,804
Total undiscounted financial liabilities	87,366,222	21,901,701	5,566,580	114,834,503
Total net undiscounted financial assets/(liabilities)	264,057,679	(10,232,976)	(4,110,963)	249,713,740

GROUP:		<b>2018/2019</b> \$		
	Less than one year	One to five years	Over five years	
Figure dial accepts.				

Financial assets:				
Cash and cash equivalents	260,987,766	-	-	260,987,766
Trade receivables	3,068,256	959,400	-	4,027,656
Other receivables	6,224,433	-	-	6,224,433
Total undiscounted financial assets	270,280,455	959,400	-	271,239,855
Financial liabilities				

Financiai liabilities:				
Trade and other payables	57,800,149	-	_	57,800,149
Total undiscounted financial liabilities	57,800,149	-	-	57,800,149
Total net undiscounted financial assets	212.480.306	959.400	_	213.439.706

**2019/2020 NPARKS**: \$

	Less than one year	One to five years	Over five years	Total
Financial assets:				
Cash and cash equivalents	325,950,436	_	-	325,950,436
Trade receivables	6,154,896	751,600	-	6,906,496
Other receivables	17,030,951	_	-	17,030,951
Lease receivables	1,956,608	10,917,125	1,455,617	14,329,350
Total undiscounted financial assets	351,092,891	11,668,725	1,455,617	364,217,233
Financial liabilities:				
Trade and other payables	82,592,068	-	-	82,592,068
Lease liabilities	4,768,523	21,901,701	5,566,580	32,236,804
Total undiscounted financial liabilities	87,360,591	21,901,701	5,566,580	114,828,872
Total net undiscounted financial assets/(liabilities)	263,732,300	(10,232,976)	(4,110,963)	249,388,361

NPARKS:	<b>2018/2019</b> \$			
	Less than one year	One to five years	Over five years	Total
Financial assets:				
Cash and cash equivalents	260,688,545	_	-	260,688,545
Trade receivables	3,068,256	959,400	-	4,027,656
Other receivables	6,237,136	_	-	6,237,136
Total undiscounted financial assets	269,993,937	959,400	_	270,953,337
Financial liabilities:				
Trade and other payables	57,795,359	-	-	57,795,359
Total undiscounted financial liabilities	57,795,359	-	-	57,795,359
Total net undiscounted financial assets	212,198,578	959,400	_	213,157,978

#### (c) Capital risk management policies and objectives

The Group manages its capital to ensure that it will be able to continue as a going concern while fulfilling its objective as a statutory board.

The capital structure of the Group consists of accumulated surplus, capital account, sinking fund and share capital. The overall strategy of the Group remains unchanged from the previous financial year.

#### 5. RELATED PARTY TRANSACTIONS

Some of the Group's transactions and arrangements are with related parties and the effect of these on the basis determined between the parties is reflected in these financial statements. The balances are unsecured, interest-free and repayable on demand unless otherwise stated.

The Group and NParks entered into the following significant transactions with its parent Ministry, MND, and other related parties during the year, which are reimbursable in full:

	<b>Group and NParks</b>	
	2019/2020	2018/2019
	\$	\$
MND		
Revenue collected on behalf	32,075,177	31,115,919
Development expenditure paid on behalf		
– Other state projects	128,004,465	140,946,136
Other Ministries and Statutory Boards		
Expenses paid on behalf of other statutory boards	14,192,009	9,670,614
Garden City Fund		
Expenses paid on behalf	11,924,400	4,739,700
Gardens by the Bay		
Expenses paid on behalf	81,198	69,448
Compensation of key management personnel		
The remuneration of key management personnel during the financial	year were as follo	OWS:
	2 260 024	2 026 526
Salaries and other short-term employee benefits	2,360,934	2,026,526
Post-employment benefits	85,536	57,248

#### 6. CASH AND CASH EQUIVALENTS

	Group		NPar	ks															
	2019/2020 2018/2019		2019/2020 2018/2019 2019/2020		2019/2020 2018/2019 2019/2020		2019/2020 2018/2019 2019/2020	2019/2020 2018/2019 2019/202	2019/2020 2018/2019 2019/2020		2019/2020 2018/2019		2018/2019 2019/2020	2019/2020 2018/2019 2019/2020 20	2019/2020 2018/2019 2019/2020 20		019/2020 2018/2019 2019/2020 2018/20	2019/2020 2018/2019 2019/2020 2	2018/2019
	\$	\$	\$	\$															
Cash at bank	351,777	299,221	_	_															
Deposits with AGD (i)	325,950,436	260,688,545	325,950,436	260,688,545															
	326,302,213	260,987,766	325,950,436	260,688,545															

<sup>(</sup>i) With effect from financial year 2009/2010, Statutory Boards participate in the Centralised Liquidity Management by the Accountant General's Department ("AGD") under AGD Circular 4/2009. Deposits are centrally managed by AGD, available to the statutory board upon request and earns interest at the average rate of 1.94% (2018/2019: 1.76%) per annum.

#### 7. TRADE RECEIVABLES

	Group		NPar	ks
	2019/2020	2018/2019	2019/2020	2018/2019
	\$	\$	\$	\$
Not past due and not impaired	5,277,313	3,022,322	5,277,313	3,022,322
Past due but not impaired:	1,549,583	885,934	1,549,583	885,934
< 1 months	356,097	13,480	356,097	13,480
1 months to 4 months	56,666	20,502	56,666	20,502
> 4 months	1,136,820	851,952	1,136,820	851,952
Impaired receivables	937,400	1,150,000	937,400	1,150,000
Less: Allowance for impairment	(937,400)	(1,150,000)	(937,400)	(1,150,000)
Total	6,826,896	3,908,256	6,826,896	3,908,256
Represented by:				
Current portion	6,154,896	3,068,256	6,154,896	3,068,256
Non-current portion (i)	672,000	840,000	672,000	840,000
Total	6,826,896	3,908,256	6,826,896	3,908,256

The credit period on rendering of services is 30 days (2018/2019: 30 days). Other than non-current receivables which interest is charged at 2%, no interest is charged on the trade receivables and no collateral is held by the Group over the trade receivables.

<sup>(</sup>i) An agreement was made on 8 June 2009 between the Group and the debtor for the total principal sum to be repaid over 10 years starting from 1 November 2014 with an interest of 2% charge annually on the outstanding balance. The outstanding balance is past due for more than 4 months but no allowance has been made on these receivables as management believes that there has not been significant change in credit quality as the debtor has been making repayments based on the agreement.

#### Expected credit losses

The movement in allowance for expected credit losses of trade receivables computed based on lifetime ECL are as follows:

	Group and NParks
	<b>2019/2020</b> \$
Movement in allowance accounts:	
At 1 April 2019	1,150,000
Write-back	(212,600)
At 31 March 2020	937,400

#### 8. OTHER RECEIVABLES

	Gro	up	NParks		
	2019/2020 2018/2019		2019/2020	2018/2019	
	\$	\$	\$	\$	
Other receivables					
- MND (i)	9,280,928	1,382,775	9,280,928	1,382,775	
– Garden City Fund (ii)	3,660,639	1,419,034	3,660,639	1,419,034	
– Gardens by the Bay $^{ ext{(ii)}}$	25,439	8,375	25,439	8,375	
- Other receivables	726,427	497,811	747,444	510,764	
Interest receivable	2,859,661	2,634,858	2,859,661	2,634,858	
Deposits	457,090	281,580	456,840	281,330	
	17,010,184	6,224,433	17,030,951	6,237,136	

#### <u>Notes</u>

- (i) Receivables from MND comprise direct development grants receivable by NParks. These amounts are unsecured and interest-free, and are repayable on demand.
- (ii) Non-trade amounts due from Garden City Fund and Gardens by the Bay are unsecured and interest-free, and are repayable on demand.

#### 9. INVESTMENT IN SUBSIDIARY

	Group an	Group and NParks		
	2019/2020	2018/2019		
	<u> </u>	\$		
Unquoted equity investment, at cost	2	2		

Details of the subsidiary at the end of the reporting period are as follows:

Name of subsidiary	Principal activities	Place of Incorporation and business	•	of ownership ting power held
			2019/2020	2018/2019
			%	%
Singapore Garden City Pte. Ltd. <sup>(a)</sup>	Landscape planning, advisory services and business consulting services	Singapore	100	100

(a) Audited by KLP LLP.

#### 10. PROPERTY, PLANT AND EQUIPMENT

GROUP AND NPARKS	Leasehold land	Building, structures, capital and other improvements	Office equipment, furniture and fittings	Motor vehicles	Laboratory and gardening equipment	Construction- in-progress	Total
	\$	\$	\$	\$	\$	\$	\$
Cost							
At 1 April 2018	65,458,754	151,785,786	46,794,428	1,445,689	1,481,681	10,569,809	277,536,147
Additions	814,414	36,647	2,488,779	-	131,546	25,309,961	28,781,347
Transfer	-	9,589,794	6,525,734	_	-	(16,115,528)	-
Disposals	-	(2,788,767)	(247,646)	(23,300)	(2,600)	-	(3,062,313)
At 31 March 2019 and 1 April 2019	66,273,168	158,623,460	55,561,295	1,422,389	1,610,627	19,764,242	303,255,181
Transferred from AVA	3,813,209	16,049,323	1,980,162	115,036	441,523	82,525	22,481,778
Additions	-	939,876	1,846,969	113,129	132,714	40,555,490	43,588,178
Transfer	-	3,237,780	6,013,236	-	1,112,106	(10,363,122)	-
Disposals	-	(410,836)	(5,114,446)	(143,212)	(39,997)	-	(5,708,491)
At 31 March 2020	70,086,377	178,439,603	60,287,216	1,507,342	3,256,973	50,039,135	363,616,646
Accumulated depreciation							
At 1 April 2018	15,055,223	109,969,104	29,715,161	882,150	1,042,881	-	156,664,519
Depreciation	800,526	5,582,478	5,366,367	132,122	136,757	-	12,018,250
Disposals		(2,541,625)	(222,047)	(20,413)	(2,600)	_	(2,786,685)
At 31 March 2019 and 1 April 2019	15,855,749	113,009,957	34,859,481	993,859	1,177,038	-	165,896,084
Depreciation	1,126,158	6,478,509	6,383,130	158,041	339,406	-	14,485,244
Disposals	-	(125,641)	(5,064,838)	(72,614)	(2,267)	-	(5,265,360)
At 31 March 2020	16,981,907	119,362,825	36,177,773	1,079,286	1,514,177	-	175,115,968
Carrying amount							
At 31 March 2019	50,417,419	45,613,503	20,701,814	428,530	433,589	19,764,242	137,359,097
At 31 March 2020	53,104,470	59,076,778	24,109,443	428,056	1,742,796	50,039,135	188,500,678

#### 11. GOVERNMENT GRANTS RECEIVED IN ADVANCE (RECEIVABLE)

GROUP AND NPARKS	Operating grants (i)	Capital grants	Development grants (ii)	Other grants (iii)	Total
	\$	\$	\$	\$	\$
At 1 April 2018	12,231,419	211,117	1,136,727	483,068	14,062,331
Grants received during the financial year	302,363,966	3,927,940	140,223,666	3,411,777	449,927,349
Grants receivable	-	(211,124)	(3,678,391)	(51,579)	(3,941,094)
Interest income earned	-	-	18,776	_	18,776
Transfer to deferred capital grants (Note 16)	(13,834,783)	(3,927,933)	-	_	(17,762,716)
Unutilised grants returned	(294,155)	-	-	(10,667)	(304,822)
Payment on behalf	-	-	(140,946,136)	(493,351)	(141,439,487)
Transfer to statement of comprehensive income	(288,489,233)	-	-	(3,505,591)	(291,994,824)
At 31 March 2019 and 1 April 2019	11,977,214	-	(3,245,358)	(166,343)	8,565,513
Grants received during the financial year	385,221,366	2,997,873	128,861,169	5,162,775	522,243,183
Grants receivable	-	-	(5,023,335)	(49,488)	(5,072,823)
Interest income earned	-	-	20,357	_	20,357
Transfer to deferred capital grants (Note 16)	(16,009,749)	(2,997,873)	(266,682)	_	(19,274,304)
Unutilised grants returned	(189,238)	-	-	(1,848)	(191,086)
Payment on behalf	-	-	(128,004,465)	_	(128,004,465)
Transfer to statement of comprehensive income	(353,373,730)		_	(5,758,914)	(359,132,644)
At 31 March 2020	27,625,863		(7,658,314)	(813,818)	19,153,731

#### Notes

<sup>(</sup>i) Total operating grants received/receivable less transferred to deferred capital grants since establishment are \$3,629,197,316 (2018/2019: \$3,259,985,699).

<sup>(</sup>ii) Development grants received from MND for State projects running by NParks on behalf of MND.

<sup>(</sup>iii) Other grants comprise grants received from other government agencies.

#### 12. TRADE AND OTHER PAYABLES

	Group		NPar	ks	
	2019/2020 2018/2019		2019/2020	2018/2019	
	\$	\$	\$	\$	
<del>-</del> 1	40.044.740	44 040 070	10.044.740	44 040 070	
Trade payables	18,241,749	11,219,970	18,241,749	11,219,970	
Other payables					
- MND (i)	3,328,732	3,379,320	3,328,732	3,379,320	
– Garden City Fund (ii)	1,831	208,580	1,831	208,580	
- Others	20,015,051	20,210,651	20,015,051	20,209,761	
GST payable	4,616,618	2,721,733	4,616,618	2,721,733	
Rental and other deposits	6,669,956	6,681,919	6,669,956	6,681,919	
Accrual expenses	34,340,380	16,099,709	34,334,749	16,095,809	
	87,214,317	60,521,882	87,208,686	60,517,092	
Less: GST payable	(4,616,618)	(2,721,733)	(4,616,618)	(2,721,733)	
	82,597,699	57,800,149	82,592,068	57,795,359	

#### <u>Notes</u>

- (i) Payables to MND comprise primarily state revenue collections received on behalf of the Ministry. The amounts are unsecured and interest-free and are repayable in cash on demand.
- (ii) Non-trade amounts due to Garden City Fund are unsecured and interest-free.

#### 13. PROVISION FOR PENSION COSTS

	Group and	J NParks
	2019/2020	2018/2019
	\$	\$
At 1 April	2,416,137	3,445,888
Provision for the year (Note 23)	-	107,011
Payments during the year	(120,000)	(1,136,762)
At 31 March	2,296,137	2,416,137
Represented by:		
Current portion	640,370	120,000
Non-current portion	1,655,767	2,296,137
	2,296,137	2,416,137

As at the end of the reporting period, there is 1 (2018/2019: 1) employee of NParks who is eligible under the pension scheme.

#### 14. DEFERRED REVENUE

	Group		NPar	ks	
	2019/2020 2018/2019		2019/2020	2018/2019	
	\$	\$	\$	\$	
Lease premium received in advance	1,048,611	1,131,945	1,048,611	1,131,945	
Deferred rental income	2,352,000	2,520,000	2,352,000	2,520,000	
Plan fees received in advance	873,277	973,600	873,277	973,600	
Other income received in advance	114,819	121,740	114,819	121,740	
	4,388,707	4,747,285	4,388,707	4,747,285	
Represented by:					
Current portion	2,473,329	2,538,374	2,473,329	2,538,374	
Non-current portion	1,915,378	2,208,911	1,915,378	2,208,911	
	4,388,707	4,747,285	4,388,707	4,747,285	

The lease premium received in advance represents the unamortised balances of lease premium received in advance from a tenant.

#### 15. CONTRIBUTION TO CONSOLIDATED FUND

With effect from 1 April 2003, NParks is required to make contribution to the Government Consolidated Fund in accordance with the Statutory Corporations (Contributions to Consolidated Fund) Act, Chapter 319A. The provision is based on the guidelines specified by the Ministry of Finance. It is computed based on the net surplus of NParks for each of the financial year at the prevailing corporate tax rate for the Year of Assessment. Contribution to consolidated fund is provided for on an accrual basis.

#### 16. DEFERRED CAPITAL GRANTS

	Group and NParks		
	2019/2020	2018/2019	
	\$	\$	
At 1 April	121,182,419	111,467,742	
Transfer from AVA	14,514,056	_	
Amounts transferred from Government grants (Note 11)	19,274,304	17,762,716	
Amounts transferred from Garden City Fund	7,701,772	2,954,722	
	162,672,551	132,185,180	
Less: Amortisation of deferred capital grants	(12,663,310)	(11,002,761)	
At 31 March	150,009,241	121,182,419	
Total capital grants received (excluding donations-in-kind transferred from Garden City Fund) and utilised since establishment	311,913,402	278,125,932	

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#### 17. SHARE CAPITAL

	2019/2020	2018/2019	2019/2020	2018/2019
	Number o	of shares	\$	\$
Issued and fully paid up:				
At 1 April	6,436,238	2,958,095	6,436,238	2,958,095
Transferred from AVA (1)	9,539,511	_	9,539,511	_
Equity injection (2)	6,054,315	3,478,143	6,054,315	3,478,143
At the end of the year	22,030,064	6,436,238	22,030,064	6,436,238

- (1) Relates to the shares issued to Minister for Finance in conjunction with the transfer of non-food function from AVA to NParks on 1 April 2019.
- (2) Injection of capital is part of the Capital Management Framework for Statutory Boards under Finance Circular Minute M26/2008. The shares have been fully paid and are held by the Minister for Finance, a body corporate incorporated by the Minister for Finance (Incorporation) Act (Chapter 183). The holder of these shares, which has no par value, is entitled to receive dividends.

#### 18. CAPITAL ACCOUNT

Capital account represents the value of assets net of liabilities (excluding the leasehold land acquired via Government capital grants) transferred from the former Parks and Recreation Department ("PRD") of MND when NParks was established in June 1990 and when PRD merged with NParks in July 1996.

#### 19. TRANSFER OF AVA NON-FOOD FUNCTIONS TO NPARKS

With effect from 1 April 2019, AVA non-food functions were transferred to NParks. NParks has set up a new Animal and Veterinary Services ("AVS") cluster to take over the animal and plant related functions from AVA. Pooling of interest method is applied to account for the transfer. The accounting policy for business combination involving entities under common control is disclosed in Note 2.4.

The carrying value of the identifiable assets and liabilities of AVA transferred to NParks on 1 April 2019 are as follows:

	Carrying value as of 1 April 2019
	\$
Cash and cash equivalents	27,548,609
Trade and other receivables	609,431
Prepayments	329,576
Property, plant and equipment	22,481,778
	50,969,394
Trade and other payables	(8,865,809)
Deferred capital grants	(14,514,056)
Total identifiable net assets	27,589,529
Other reserve*	(18,050,018)
Shares issued in conjunction with the transfer (Note 17)	9,539,511
Effect of the transfer on cash flows	
Cash and cash equivalents of AVA transferred to NParks	27,548,609
Net cash inflow from transfer of AVA non-food functions	27,548,609

<sup>\*</sup>Other reserve represents the accumulated surplus transferred from AVA to NParks on 1 April 2019. The accounting policy for other reserve is disclosed in Note 2.21.

#### 20. NET ASSETS OF GARDEN CITY FUND

National Parks Board ("NParks") is the trustee of Garden City Fund ("GCF"). GCF is managed and administered by the Garden City Fund Management Committee, comprising staff from NParks and members of the public appointed by NParks, in accordance with the provisions of the Garden City Fund Trust Deed dated 10 March 2016 (the "Deed").

The GCF comprises the Garden City Endowment Fund ("GCEF") and the Garden City Non-Endowment Fund ("GCNEF"). The GCNEF comprises all moneys transferred from the specific funds of NParks upon the formation of the Garden City Fund on 1 July 2002 and all other contributions to the GCNEF. There has been no contribution to the GCEF since establishment.

The GCNEF and the income from the GCEF will be used to further the objectives of the Garden City Fund.

The objectives of GCF are exclusively to enhance the enjoyment of the Garden City, for amenities and special features at the national parks, nature reserves and green areas in Singapore and also for community activities and programmes that promote awareness of nature, art and culture, conservation, research and education and, through involving the citizens to enhance ownership of the Garden City, facilitating a sense of rootedness to the nation.

Upon dissolution of the Garden City Fund, the remaining moneys in the fund shall be donated to charitable organisations which have been designated as Institutions of a Public Character under the Income Tax Act (Chapter 134) and registered under the Charities Act (Chapter 37).

GCF's accounts are prepared in accordance with Financial Reporting Standards in Singapore ("FRS").

Income:         2019/2008         2018/2019           Income:         14,754,968         9,185,563           Donations         14,754,968         89,269           Course/tour fees         95,381         105,735           Interest income         305,463         228,546           Other income         36,701         36,772           Other income         36,701         36,783           Total sibursed for:         276,773         125,664           Enhancements of parks, gardens and facilities         12,047,689         5,301,839           Outreach, education and research programmes         1,949,535         3,602,314           Publication         51,292         21,922           Depreciation of property, plant and equipment         96,340         80,222           Publication of property, plant and equipment         96,340         9,675,373           Accumulated fund at 14pril         10,156,968         48,178           Surplus for the year         8,376         31,788           Accumulated fund at 14pril         10,156,968         9,675,375           Accumulated fund at 14pril         10,156,968         9,675,375           Cash and cash equivalents         18,793,455         23,506,739           Other receivables and		Group and NParks	
Donations		2019/2020	2018/2019
Donations         14,754,968         9,185,631           Sales of publications/souvenirs/merchandise         68,748         89,269           Course/tour fees         95,381         105,735           Interest income         305,463         228,546           Other income         36,701         36,179           Amounts disbursed for:         15,261,261         9,645,360           Costs of Charitable activities:         276,773         125,664           Enhancements of parks, gardens and facilities         12,047,689         5,301,839           Outreach, education and research programmes         1,949,535         3,602,314           Publication         51,292         21,922           Depreciation of property, plant and equipment         96,340         80,227           Loss on disposal of plant and equipment         3,100         -           Administrative costs         8,376         31,783           Surplus for the year         828,156         481,611           Accumulated fund at 1 April         10,156,968         9,675,357           Accumulated fund at 31 March         10,985,124         10,156,968           Represented by:         Current assets         18,793,455         23,506,739           Other receivables and Prepayment         864,6		\$	\$
Sales of publications/souvenirs/merchandise         68,748         89,269           Course/tour fees         95,381         105,735           Interest income         305,463         228,546           Other income         36,701         36,179           The income         15,261,261         9,645,360           Amounts disbursed for:           Costs of charitable activities:           Costs of parks, gardens and facilities         276,773         125,664           Enhancements of parks, gardens and facilities         12,047,689         5,301,839           Outreach, education and research programmes         1,949,535         3,602,314           Publication         51,292         21,922           Depreciation of property, plant and equipment         96,340         80,227           Loss on disposal of plant and equipment         3,376         31,783           Administrative costs         8,376         31,783           Surplus for the year         828,156         481,611           Accumulated fund at 1 April         10,156,968         9,675,357           Accumulated fund at 31 March         10,985,124         10,156,968           Current assets         22,263,562         441,308           Cash and cash equivalents <t< td=""><td>Income:</td><td></td><td></td></t<>	Income:		
Course/tour fees         95,381         105,735           Interest income         305,463         228,546           Other income         36,701         36,179           Amounts disbursed for:         Tis,261,261         9,645,360           Costs of charitable activities:           Conservation projects         276,773         125,664           Enhancements of parks, gardens and facilities         12,047,689         5,301,839           Outreach, education and research programmes         1,949,535         3,602,314           Publication         51,292         21,922           Depreciation of property, plant and equipment         96,340         80,227           Loss on disposal of plant and equipment         3,100         -           Administrative costs         8,376         31,783           Surplus for the year         828,156         481,611           Accumulated fund at 1 April         10,156,968         9,675,357           Accumulated fund at 31 March         10,985,124         10,156,968         9,675,357           Accumulated fund at 31 March         18,793,455         23,506,739         24,1308         22,263,582         441,308         24,1308         24,1308         24,1308         24,1308         24,1308         <	Donations	14,754,968	9,185,631
Interest income         305,463         228,546           Other income         36,701         36,779           Amounts disbursed for:         Costs of charitable activities:           Conservation projects         276,773         125,664           Enhancements of parks, gardens and facilities         12,047,689         5,301,839           Outreach, education and research programmes         1,949,535         3,602,314           Publication         51,292         21,922           Depreciation of property, plant and equipment         96,340         80,227           Loss on disposal of plant and equipment         3,100         -           Administrative costs         8,376         31,783           Surplus for the year         828,156         481,611           Accumulated fund at 1 April         10,156,968         9,675,357           Accumulated fund at 31 March         10,985,124         10,156,968           Represented by:           Current assets           Cash and cash equivalents         18,793,455         23,506,739           Other receivables and Prepayment         2,263,582         441,308           Other receivables and Prepayment         864,677         947,709           Current liabilities <td>Sales of publications/souvenirs/merchandise</td> <td>68,748</td> <td>89,269</td>	Sales of publications/souvenirs/merchandise	68,748	89,269
Other income         36,701         36,179           Amounts disbursed for:         Interview of the property of the p	Course/tour fees	95,381	105,735
Amounts disbursed for:         15,261,261         9,645,360           Costs of charitable activities:         276,773         125,664           Enhancements of parks, gardens and facilities         12,047,689         5,301,839           Outreach, education and research programmes         1,949,535         3,602,314           Publication         51,292         21,922           Depreciation of property, plant and equipment         96,340         80,227           Loss on disposal of plant and equipment         3,100         -           Administrative costs         8,376         31,783           Surplus for the year         828,156         481,611           Accumulated fund at 1 April         10,156,968         9,675,357           Accumulated fund at 31 March         10,985,124         10,156,968           Represented by:           Current asset           Cash and cash equivalents         18,793,455         23,506,739           Other receivables and Prepayment         2,263,582         441,308           Plant and equipment         864,677         947,709           Current liabilities           Trade payables         20,055         184,822           Other payables         3,991,949         1,770,322	Interest income	305,463	228,546
Amounts disbursed for:           Costs of charitable activities:         276,773         125,664           Enhancements of parks, gardens and facilities         12,047,689         5,301,839           Outreach, education and research programmes         1,949,535         3,602,314           Publication         51,292         21,922           Depreciation of property, plant and equipment         96,340         80,227           Loss on disposal of plant and equipment         3,100         -           Administrative costs         8,376         31,783           Surplus for the year         828,156         481,611           Accumulated fund at 1 April         10,156,968         9,675,357           Accumulated fund at 31 March         10,985,124         10,156,968           Represented by:           Current asset           Cash and cash equivalents         18,793,455         23,506,739           Other receivables and Prepayment         2,263,582         441,308           Non-current asset           Plant and equipment         864,677         947,709           Current liabilities           Trade payables         20,055         184,822           Other payables         3,991,949         1,77	Other income	36,701	36,179
Costs of charitable activities:         276,773         125,664           Enhancements of parks, gardens and facilities         12,047,689         5,301,839           Outreach, education and research programmes         1,949,535         3,602,314           Publication         51,292         21,922           Depreciation of property, plant and equipment         96,340         80,227           Loss on disposal of plant and equipment         3,100         -           Administrative costs         8,376         31,783           Surplus for the year         828,156         481,611           Accumulated fund at 1 April         10,156,968         9,675,357           Accumulated fund at 31 March         10,985,124         10,156,968           Represented by:           Current assets           Cash and cash equivalents         18,793,455         23,506,739           Other receivables and Prepayment         2,263,582         441,308           Plant and equipment         864,677         947,709           Current liabilities           Trade payables         20,055         184,822           Other payables         3,991,949         1,770,322           Deferred donations         6,924,586         12,783,644      <		15,261,261	9,645,360
Conservation projects         276,773         125,664           Enhancements of parks, gardens and facilities         12,047,689         5,301,839           Outreach, education and research programmes         1,949,535         3,602,314           Publication         51,292         21,922           Depreciation of property, plant and equipment         96,340         80,227           Loss on disposal of plant and equipment         3,100         -           Administrative costs         8,376         31,783           Surplus for the year         828,156         481,611           Accumulated fund at 1 April         10,156,968         9,675,357           Accumulated fund at 31 March         10,985,124         10,156,968           Represented by:         Current assets         2         23,506,739           Other receivables and Prepayment         2,263,582         441,308           Other receivables and Prepayment         864,677         947,709           Vourent liabilities         3,991,949         1,770,322           Other payables         3,991,949         1,770,322           Deferred donations         6,924,586         12,783,644           10,936,590         14,738,788,788	Amounts disbursed for:		
Enhancements of parks, gardens and facilities       12,047,689       5,301,839         Outreach, education and research programmes       1,949,535       3,602,314         Publication       51,292       21,922         Depreciation of property, plant and equipment       96,340       80,227         Loss on disposal of plant and equipment       3,100       -         Administrative costs       8,376       31,783         14,433,105       9,163,749         Surplus for the year       828,156       481,611         Accumulated fund at 1 April       10,156,968       9,675,357         Accumulated fund at 31 March       10,985,124       10,156,968         Represented by:         Current assets         Cash and cash equivalents       18,793,455       23,506,739         Other receivables and Prepayment       2,263,582       441,308         Annon-current asset       21,057,037       23,948,047         Non-current liabilities       864,677       947,709         Current liabilities         Trade payables       20,055       184,822         Other payables       3,991,949       1,770,322         Deferred donations       6,924,586       12,783,644         10,936,590	Costs of charitable activities:		
Outreach, education and research programmes         1,949,535         3,602,314           Publication         51,292         21,922           Depreciation of property, plant and equipment         96,340         80,227           Loss on disposal of plant and equipment         3,100         -           Administrative costs         8,376         31,783           Mark and the year         828,156         481,611           Accumulated fund at 1 April         10,156,968         9,675,357           Accumulated fund at 31 March         10,985,124         10,156,968           Represented by:         Current assets         2         23,506,739           Cash and cash equivalents         18,793,455         23,506,739           Other receivables and Prepayment         2,263,582         441,308           Availation of the year         864,677         947,709           Current labilities         3,919,497         1,770,322           Trade payables         20,055         184,822           Other payables         3,991,949         1,770,322           Deferred donations         6,924,586         12,783,644           10,936,590         14,738,788	Conservation projects	276,773	125,664
Publication         51,292         21,922           Depreciation of property, plant and equipment         96,340         80,227           Loss on disposal of plant and equipment         3,100         -           Administrative costs         8,376         31,783           14,433,105         9,163,749           Surplus for the year         828,156         481,611           Accumulated fund at 1 April         10,156,968         9,675,357           Accumulated fund at 31 March         10,985,124         10,156,968           Represented by:           Current assets           Cash and cash equivalents         18,793,455         23,506,739           Other receivables and Prepayment         2,263,582         441,308           21,057,037         23,948,047           Non-current asset           Plant and equipment         864,677         947,709           Current liabilities           Trade payables         20,055         184,822           Other payables         3,991,949         1,770,322           Deferred donations         6,924,586         12,783,644           10,936,590         14,738,788	Enhancements of parks, gardens and facilities	12,047,689	5,301,839
Depreciation of property, plant and equipment         96,340         80,227           Loss on disposal of plant and equipment         3,100         -           Administrative costs         8,376         31,783           14,433,105         9,163,749           Surplus for the year         828,156         481,611           Accumulated fund at 1 April         10,156,968         9,675,357           Accumulated fund at 31 March         10,985,124         10,156,968           Represented by:           Current assets           Cash and cash equivalents         18,793,455         23,506,739           Other receivables and Prepayment         2,263,582         441,308           21,057,037         23,948,047           Non-current asset           Plant and equipment         864,677         947,709           Current liabilities           Trade payables         20,055         184,822           Other payables         3,991,949         1,770,322           Deferred donations         6,924,586         12,783,644           10,936,590         14,738,788	Outreach, education and research programmes	1,949,535	3,602,314
Loss on disposal of plant and equipment         3,100         -           Administrative costs         8,376         31,783           Surplus for the year         828,156         481,611           Accumulated fund at 1 April         10,156,968         9,675,357           Accumulated fund at 31 March         10,985,124         10,156,968           Represented by:           Current assets           Cash and cash equivalents         18,793,455         23,506,739           Other receivables and Prepayment         2,263,582         441,308           21,057,037         23,948,047           Non-current asset           Plant and equipment         864,677         947,709           Current liabilities           Trade payables         20,055         184,822           Other payables         3,991,949         1,770,322           Deferred donations         6,924,586         12,783,644           10,936,590         14,738,788	Publication	51,292	21,922
Administrative costs         8,376         31,783           Surplus for the year         828,156         481,611           Accumulated fund at 1 April         10,156,968         9,675,357           Accumulated fund at 31 March         10,985,124         10,156,968           Represented by:           Current assets           Cash and cash equivalents         18,793,455         23,506,739           Other receivables and Prepayment         2,263,582         441,308           Plant and equipment         864,677         947,709           Current liabilities           Trade payables         20,055         184,822           Other payables         3,991,949         1,770,322           Deferred donations         6,924,586         12,783,644           10,936,590         14,738,788	Depreciation of property, plant and equipment	96,340	80,227
Surplus for the year       828,156       481,611         Accumulated fund at 1 April       10,156,968       9,675,357         Accumulated fund at 31 March       10,985,124       10,156,968         Represented by:         Current assets         Cash and cash equivalents       18,793,455       23,506,739         Other receivables and Prepayment       2,263,582       441,308         Available of the polyment asset       441,308       441,308         Plant and equipment       864,677       947,709         Current liabilities       20,055       184,822         Other payables       3,991,949       1,770,322         Deferred donations       6,924,586       12,783,644         10,936,590       14,738,788	Loss on disposal of plant and equipment	3,100	_
Surplus for the year         828,156         481,611           Accumulated fund at 1 April         10,156,968         9,675,357           Accumulated fund at 31 March         10,985,124         10,156,968           Represented by:           Current assets           Cash and cash equivalents         18,793,455         23,506,739           Other receivables and Prepayment         2,263,582         441,308           21,057,037         23,948,047           Non-current asset           Plant and equipment         864,677         947,709           Current liabilities           Trade payables         20,055         184,822           Other payables         3,991,949         1,770,322           Deferred donations         6,924,586         12,783,644           10,936,590         14,738,788	Administrative costs	8,376	31,783
Accumulated fund at 1 April       10,156,968       9,675,357         Accumulated fund at 31 March       10,985,124       10,156,968         Represented by:       Current assets         Cash and cash equivalents       18,793,455       23,506,739         Other receivables and Prepayment       2,263,582       441,308         21,057,037       23,948,047         Non-current asset         Plant and equipment       864,677       947,709         Current liabilities         Trade payables       20,055       184,822         Other payables       3,991,949       1,770,322         Deferred donations       6,924,586       12,783,644         10,936,590       14,738,788		14,433,105	9,163,749
Accumulated fund at 31 March       10,985,124       10,156,968         Represented by:       Current assets         Cash and cash equivalents       18,793,455       23,506,739         Other receivables and Prepayment       2,263,582       441,308         21,057,037       23,948,047         Non-current asset         864,677       947,709         Current liabilities       20,055       184,822         Other payables       3,991,949       1,770,322         Other payables       3,991,949       1,770,322         Deferred donations       6,924,586       12,783,644         10,936,590       14,738,788	Surplus for the year	828,156	481,611
Represented by:  Current assets  Cash and cash equivalents Other receivables and Prepayment  Non-current asset  Plant and equipment  Trade payables Other pa	Accumulated fund at 1 April	10,156,968	9,675,357
Current assets         Cash and cash equivalents       18,793,455       23,506,739         Other receivables and Prepayment       2,263,582       441,308         21,057,037       23,948,047         Non-current asset         Plant and equipment       864,677       947,709         Current liabilities         Trade payables       20,055       184,822         Other payables       3,991,949       1,770,322         Deferred donations       6,924,586       12,783,644         10,936,590       14,738,788	Accumulated fund at 31 March	10,985,124	10,156,968
Cash and cash equivalents       18,793,455       23,506,739         Other receivables and Prepayment       2,263,582       441,308         21,057,037       23,948,047         Non-current asset         Plant and equipment       864,677       947,709         Current liabilities         Trade payables       20,055       184,822         Other payables       3,991,949       1,770,322         Deferred donations       6,924,586       12,783,644         10,936,590       14,738,788	Represented by:		
Other receivables and Prepayment       2,263,582       441,308         21,057,037       23,948,047         Non-current asset       864,677       947,709         Plant and equipment       864,677       947,709         Current liabilities       20,055       184,822         Other payables       3,991,949       1,770,322         Deferred donations       6,924,586       12,783,644         10,936,590       14,738,788	Current assets		
21,057,037       23,948,047         Non-current asset         Plant and equipment       864,677       947,709         Current liabilities         Trade payables       20,055       184,822         Other payables       3,991,949       1,770,322         Deferred donations       6,924,586       12,783,644         10,936,590       14,738,788	Cash and cash equivalents	18,793,455	23,506,739
Non-current asset         Plant and equipment       864,677       947,709         Current liabilities         Trade payables       20,055       184,822         Other payables       3,991,949       1,770,322         Deferred donations       6,924,586       12,783,644         10,936,590       14,738,788	Other receivables and Prepayment	2,263,582	441,308
Plant and equipment         864,677         947,709           Current liabilities         20,055         184,822           Other payables         3,991,949         1,770,322           Deferred donations         6,924,586         12,783,644           10,936,590         14,738,788		21,057,037	23,948,047
Current liabilities         Trade payables       20,055       184,822         Other payables       3,991,949       1,770,322         Deferred donations       6,924,586       12,783,644         10,936,590       14,738,788	Non-current asset		
Trade payables       20,055       184,822         Other payables       3,991,949       1,770,322         Deferred donations       6,924,586       12,783,644         10,936,590       14,738,788	Plant and equipment	864,677	947,709
Other payables       3,991,949       1,770,322         Deferred donations       6,924,586       12,783,644         10,936,590       14,738,788	Current liabilities		
Deferred donations 6,924,586 12,783,644 10,936,590 14,738,788	Trade payables	20,055	184,822
10,936,590 14,738,788		3,991,949	1,770,322
	Deferred donations	6,924,586	12,783,644
Net assets 10,985,124 10,156,968		10,936,590	14,738,788
	Net assets	10,985,124	10,156,968

#### 21. NET ASSETS OF NATIONAL PRODUCTIVITY FUND

NParks also administers the following fund on behalf of the Productivity Fund Administration Board.

Grants received         558,440         1,485,052           Interest income         - 349           Less: Expenditure         (506,796)         (1,454,888)           Staff related cost         (260,109)         (268,842)           General administration         (219,316)         (238,346)           Grant disbursement         (27,371)         (947,700)           Surplus/ for the year         51,644         30,513           Accumulated fund at 1 April         109,998         79,485           Accumulated fund at 31 March         161,642         109,998           Represented by:         Cash and bank balances         214,639         168,051           Accruals         (52,997)         (58,053)           Net assets         161,642         109,998		Group an	Group and NParks	
Grants received       558,440       1,485,052         Interest income       -       349         Less: Expenditure       (506,796)       (1,454,888)         Staff related cost       (260,109)       (268,842)         General administration       (219,316)       (238,346)         Grant disbursement       (27,371)       (947,700)         Surplus/ for the year       51,644       30,513         Accumulated fund at 1 April       109,998       79,485         Accumulated fund at 31 March       161,642       109,998         Represented by:       Cash and bank balances       214,639       168,051         Accruals       (52,997)       (58,053)		2019/2020	2018/2019	
Interest income       -       349         Less: Expenditure       (506,796)       (1,454,888)         Staff related cost       (260,109)       (268,842)         General administration       (219,316)       (238,346)         Grant disbursement       (27,371)       (947,700)         Surplus/ for the year       51,644       30,513         Accumulated fund at 1 April       109,998       79,485         Accumulated fund at 31 March       161,642       109,998         Represented by:       Cash and bank balances       214,639       168,051         Accruals       (52,997)       (58,053)		\$	\$	
Interest income       -       349         Less: Expenditure       (506,796)       (1,454,888)         Staff related cost       (260,109)       (268,842)         General administration       (219,316)       (238,346)         Grant disbursement       (27,371)       (947,700)         Surplus/ for the year       51,644       30,513         Accumulated fund at 1 April       109,998       79,485         Accumulated fund at 31 March       161,642       109,998         Represented by:       Cash and bank balances       214,639       168,051         Accruals       (52,997)       (58,053)	Grants received	558 440	1 485 052	
Staff related cost       (260,109)       (268,842)         General administration       (219,316)       (238,346)         Grant disbursement       (27,371)       (947,700)         Surplus/ for the year       51,644       30,513         Accumulated fund at 1 April       109,998       79,485         Accumulated fund at 31 March       161,642       109,998         Represented by:       214,639       168,051         Accruals       (52,997)       (58,053)		-		
General administration       (219,316)       (238,346)         Grant disbursement       (27,371)       (947,700)         Surplus/ for the year       51,644       30,513         Accumulated fund at 1 April       109,998       79,485         Accumulated fund at 31 March       161,642       109,998         Represented by:       214,639       168,051         Accruals       (52,997)       (58,053)	Less: Expenditure	(506,796)	(1,454,888)	
Grant disbursement       (27,371)       (947,700)         Surplus/ for the year       51,644       30,513         Accumulated fund at 1 April       109,998       79,485         Accumulated fund at 31 March       161,642       109,998         Represented by:       214,639       168,051         Accruals       (52,997)       (58,053)	Staff related cost	(260,109)	(268,842)	
Surplus/ for the year       51,644       30,513         Accumulated fund at 1 April       109,998       79,485         Accumulated fund at 31 March       161,642       109,998         Represented by:       214,639       168,051         Accruals       (52,997)       (58,053)	General administration	(219,316)	(238,346)	
Accumulated fund at 1 April       109,998       79,485         Accumulated fund at 31 March       161,642       109,998         Represented by:       214,639       168,051         Accruals       (52,997)       (58,053)	Grant disbursement	(27,371)	(947,700)	
Accumulated fund at 31 March       161,642       109,998         Represented by:       214,639       168,051         Accruals       (52,997)       (58,053)	Surplus/ for the year	51,644	30,513	
Represented by:  Cash and bank balances 214,639 168,051  Accruals (52,997) (58,053)	Accumulated fund at 1 April	109,998	79,485	
Cash and bank balances       214,639       168,051         Accruals       (52,997)       (58,053)	Accumulated fund at 31 March	161,642	109,998	
Accruals (52,997) (58,053)	Represented by:			
	Cash and bank balances	214,639	168,051	
Net assets 161,642 109,998	Accruals	(52,997)	(58,053)	
	Net assets	161,642	109,998	

#### 22. INCOME

	Group		NParks	
	2019/2020	2018/2019	2019/2020	2018/2019
	\$	\$	\$	\$
Operating income	28,540,964	21,904,329	28,540,964	21,904,329
Miscellaneous income				
Liquidated damages	310,964	385,335	310,964	385,335
Barbeque permit fees	387,574	403,298	387,574	403,298
Park usage fees	142,587	212,138	142,587	212,138
Consultancy fees	97,718	83,666	_	12,500
Tour fees	53,970	42,653	53,970	42,653
Events income	27,221	317,222	27,221	317,222
Merchandise	83,946	86,702	83,946	86,701
Publication and plant sales	194,052	156,410	194,052	156,410
Others	1,398,113	850,079	1,401,362	824,549
	2,696,145	2,537,503	2,601,676	2,440,806
	31,237,109	24,441,832	31,142,640	24,345,135
Timing of transfer of goods or services (excluding interest income):				
- At a point in time	15,111,600	9,289,746	15,017,131	9,193,049
- Overtime	11,213,008	11,236,469	11,213,008	11,236,469
	26,324,608	20,526,215	26,230,139	20,429,518

#### 23. STAFF COSTS

	Group and NParks	
	2019/2020	2018/2019
	\$	\$
Wages and salaries	109,132,177	89,041,316
Contributions to defined contribution plans	16,178,169	13,834,361
Pension costs (Note 13)	_	107,011
Other staff benefits	1,166,935	1,463,352
	126,477,281	104,446,040

#### 24. DEFICIT FROM OPERATIONS

The following item has been included in arriving at deficit from operations:

	Group and	Group and NParks	
	2019/2020	2018/2019	
	\$	\$	
Lease expense (Note 26c)	3,705,384	_	
Loss on disposal of property, plant and equipment	299,295	275,548	

#### 25. FUNDING FOR GOVERNMENT PROJECTS

During the financial year ended 31 March 2020, \$10,739,984 (2018/2019: \$902,195) was incurred to fund the capital expenditure for government projects, namely, Jacob Ballas Children Gardens Extension, Redevelopment of Park Connector Network and SBG Gallop Road Extension. (2018/2019: Kranji Marshes, Jacob Ballas Children Gardens Extension and Eco Link).

As these projects were funded using NParks' accumulated surplus, they are considered distribution to owners. Accordingly, the amounts are recognised directly in the statement of changes in equity.

#### 26. LEASES

#### As lessee

The Group has lease contracts for leasehold land, buildings, office premises and equipment. There are lease contracts that include extension options which are further discussed below.

The Group has certain leases with lease terms of 12 months or less and leases of low value. The Group applies the 'short-term lease' and 'lease of low-value assets' recognition exemptions for these leases

#### (a) Carrying amounts of right-of-use assets

Leasehold land and buildings	Office premises	Equipment	Total
\$	\$	\$	\$
10,911,715	-	-	10,911,715
_	571,196	-	571,196
10,911,715	571,196	-	11,482,911
_	6,139,731	38,158	6,177,889
(1,479,759)	(567,985)	(11,129)	(2,058,873)
9,431,956	6,142,942	27,029	15,601,927
	land and buildings \$ 10,911,715 - 10,911,715 - (1,479,759)	land and buildings premises  \$ \$  10,911,715 -  - 571,196  10,911,715 571,196  - 6,139,731 (1,479,759) (567,985)	land and buildings         Office premises         Equipment           \$         \$         \$           10,911,715         -         -           -         571,196         -           10,911,715         571,196         -           -         6,139,731         38,158           (1,479,759)         (567,985)         (11,129)

#### (b) Lease liabilities

The carrying amounts of lease liabilities and the movements during the year are disclosed as follow:

	Group and NParks
	<b>2019/2020</b> \$
As at 1 April	10,911,715
Leases transferred from AVA on 1 April	15,278,114
	26,189,829
Additions	6,177,889
Accretion of interest (Note 6)	841,983
Payments	(4,429,984)
As at 31 March	28,779,717
Current	3,918,766
Non-current	24,860,951
	28,779,717

The maturity analysis of lease liabilities is disclosed in Note 4.

#### (c) Amounts recognised in profit or loss

	<b>Group and NParks</b>	
	<b>2019/2020</b> \$	
Depreciation of right-of-use assets	2,058,873	
Interest expense on lease liabilities	841,983	
Lease expenses not capitalised in lease liabilities		
- Expense relating to short-term leases	2,659,611	
- Expenses relating to leases of low-value assets	1,045,773	
Total (Note 24)	3,705,384	
Total amount recognised in profit or loss	6,606,140	

#### (d) Total cash outflow

The Group has total cash outflow for leases of \$8,135,368 in 2019/2020, which included principal repayments of \$3,588,001.

#### e) Extension options

The group has lease contracts that include extension options. These options are negotiated by management to provide flexibility in managing the leased-asset portfolio and align with the Group's business needs.

#### As intermediate lessor

The Group's has entered into subleases on one of its premises. The lease terms of these subleases constitute a major part of tenure of the head lease and accordingly, these subleases are classified as finance leases. The net investment in the sub-lease is recognised under "Lease receivables".

The following table shows the maturity analysis of the undiscounted lease payments to be received:

	Group and NParks
	2019/2020 \$
Transferred from AVA on 1 April	14,646,844
Accretion of interest (Note 6)	437,416
Receipts	(2,183,425)
As at 31 March	12,900,835
Within one year	1,956,608
•	10,917,125
After one year but not more than five years	
More than five years	1,455,617
Total undiscounted finance lease receivables (Note 4)	14,329,350
Unearned finance income	(1,428,515)
Total finance lease receivables at 31 March	12,900,835
Represented as:	
Current	1,568,648
Non-current	11,332,187
	12,900,835
The following are the amounts recognised in profit or loss:	
Interest income on lease receivables	437,416

The Group had total cash inflows for finance lease receivables of \$2,183,425 in 2019/2020.

#### 27. COMMITMENTS

	Group and NParks	
	2019/2020	2018/2019
CAPITAL COMMITMENTS	\$	\$
Contracted but not provided for	283,080,546	168,225,502
Less: Development expenditure on behalf of government	(270,506,333)	(150,223,100)
	12,574,213	18,002,402
Authorised but not contracted for	365,454,204	593,941,228
Less: Development expenditure on behalf of government	(339,452,593)	(563,239,128)
	26,001,611	30,702,100
	38,575,824	48,704,502

NParks is the agent to develop, upgrade, manage and maintain the public parks on behalf of the government. Amount contracted but not provided for comprise mainly work relating to Jurong Lake Gardens, rail corridor, parks developments and park connector network. Amount authorised but not contracted for comprise mainly work relating to parks developments and park connector network.

#### Operating lease commitments – as lessee

NParks has entered into lease contracts with related parties for leasehold land and buildings. These leases are for three years with renewal options included in the contracts.

Minimum lease payments recognised as an expense in profit or loss for the financial year ended 31 March 2019 amounted to \$1,659,168.

As at 31 March 2019, the future aggregate minimum lease payments under non-cancellable operating leases contracted for but not recognised as liabilities are as follows:

	Group and NParks 2018/2019 \$
Within one year	1,659,168
In the second to fifth year inclusive	1,659,168
	3,318,336

As disclosed in Note 2.2, the Group has adopted FRS 116 on 1 April 2019. These lease payments have been recognised as right-of-use assets and lease liabilities on the statement of financial position as at 31 March 2020.

#### 28. EVENTS OCCURRING AFTER THE REPORTING PERIOD

The COVID-19 outbreak has no material adverse effect on the Group's results for the financial year ended 31 March 2020.

Subsequent to year-end, the Singapore Multi-Ministry Taskforce implemented an elevated set of safe distancing measures as a circuit breaker from 7 April 2020, to pre-empt the trend of increasing local transmission of COVID-19. Except for those providing essential services and selected economic sectors which are critical for local and the global supply chains, all businesses are required to suspend all in-person activities. In line with the government's support package to help businesses, NParks has provided 2 to 4 months of rental waiver to its tenants in the parks and at The Animal Lodge. The financial impact of these rental waivers will be reflected in the next financial year.

#### 29. AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements for the financial year ended 31 March 2020 were authorised for issue by the members of the Group on 29 July 2020.

#### FRONT COVER

Jurong Lake Gardens is Singapore's new national gardens in the heartlands.

#### INTRODUCTION

Situated east of Sungei Buloh Wetland Reserve, the Mandai Mangrove and Mudflat is home to threatened species of mangrove, seagrass and horseshoe crabs, as well as providing migratory shorebirds a rich feeding ground.

#### **CHAPTER DIVIDERS**

#### Page 10 - A City Transformed by Nature

The verdant greenery of Telok Blangah Hill Park in the foreground paired with the lush vegetation of Mount Faber Park in the background, perfectly illustrating our City in Nature.

#### Page 18 - Conserving Our City in Nature

The Straw-headed Bulbul (*Pycnonotus zeylanicus*) is highly threatened in neighbouring countries but there are positive signs that its population is growing in Singapore.

#### Page 26 - Nurturing Our City in Nature

From improving physical and mental well-being, to building bonds between the young and old, there are many benefits to joining in a Community in Bloom gardening activity.

#### Page 38 - Growing Our City in Nature

It is never too early to get the young interested in nature as many grow to become active stewards in our greening journey so as to strengthen Singapore's ecological resistance.

# WE THANK STAFF AND PARTNERS OF NPARKS WHO KINDLY CONTRIBUTED PHOTOS TO THIS ANNUAL REPORT

Yang Shufen: Page 2, photo of Mandai Mangrove and Mudflat

Tok Yin Xin: Page 10, photo of Mount Faber Park

Dr Emrys Chew: Page 12, photo of *Dendrobium qouldii* 'Nong'

Siti Zaharah Raman: Page 16, photo of Garlic Vine (Mansoa hymenaea) on the trellis along Ang Mo Kio Avenue 8

Andrew Tau: Page 17, photo of streetscape along Margaret Drive

Francis Yap: Page 18, photo of Straw-headed Bulbul (*Pycnonotus zeylanicus*) and page 20, photo of Brown-chested Jungle Flycatcher (*Cyornis brunneatus*)

Noel Thomas: Page 20, photo of Yellow-striped Caecilian (*Ichthyophis paucisulcus*) and page 21, photo of herons perched on the floating wetlands on Pulau Ubin

Jeanne Tan: Page 22, photo of Raffles' Banded Langur (*Presbytis femoralis fermoralis*)

Cheo Pei Rong: Page 29, photo of participants of an intertidal watch

Ministry of Communications and Information: Page 31, photo of President Halimah Yacob at Festival of Biodiversity 2019.

Lam Cheng Wan: Page 31: photo of CHIJ Kellock Primary School students

LJCP Photography: Page 34: photo of NParks Concert Series in the Park – Rockestra ®

Ruth Foo: Page 53, photo of members of the Friends of Rail Corridor community

Ong Kim Liap: Page 55, photo of Bougainvillea planting along East Coast Parkway



#### **NATIONAL PARKS BOARD**

**Singapore Botanic Gardens** 

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