



Ambulance Wish
Singapore

FY 2025 ANNUAL REPORT

Many Hearts, One Strength



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About Us



Ambulance Wish Singapore is a registered charity incorporated in May 2019 and an Institution of Public Character (IPC) that supports terminally ill patients and their loved ones through the simple yet deeply meaningful act of wish-granting.

By serving patients with a limited prognosis of less than 12 months, Ambulance Wish Singapore aims to transform the end-of-life experience by bringing moments of joy, peace and comfort to patients and their loved ones.

As a volunteer-enabled organisation, our work extends care beyond hospitals and hospices into homes and hearts across the community.

Our work is rooted in our motto, "Fulfilling Wishes, Celebrating Lives".

Mission

To create positive end-of-life experiences for terminally ill patients through the fulfilment of their final wishes.

Vision

To transform the end-of-life experience of terminally ill patients and their loved ones, beyond basic palliative care services.

Main Objects:



To give each patient with life-limiting illness the attention that he/she desires by realising such patient's last wish before dying.



To add quality to the patient's final period of life.



To bring communities together to care for the dying.

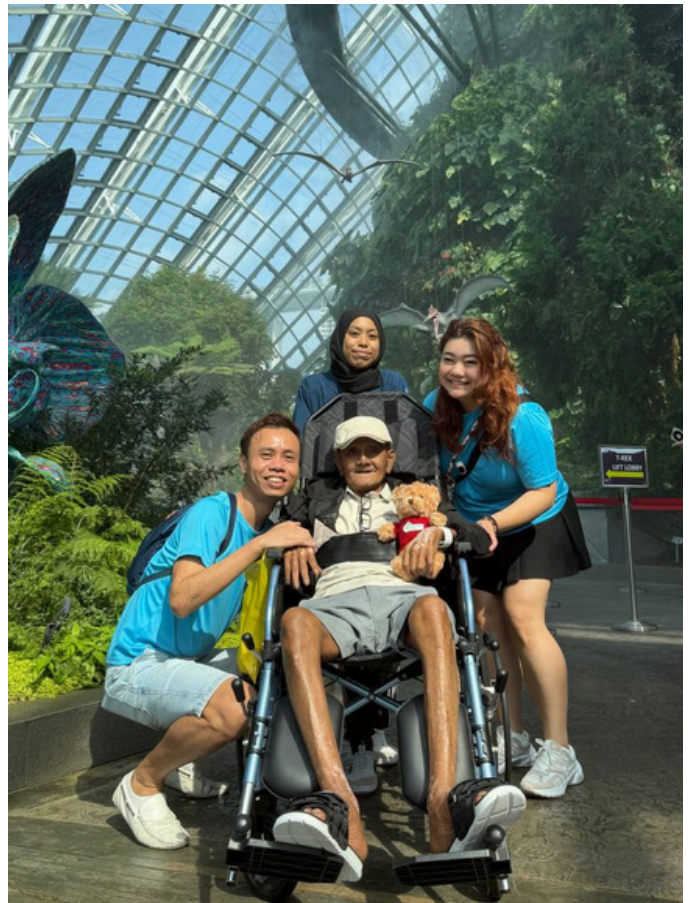
Our Overview



Ambulance Wish (Singapore) Ltd. ("Ambulance Wish Singapore") was incorporated as a company limited by guarantee on 24 May 2019 and registered as a Charity under the Charities Act (Chapter 37) since 2 March 2020.

Ambulance Wish Singapore has been accorded Institution of a Public Character (IPC) status since 17 October 2023, with its last renewal approved from 17 October 2024 to 31 October 2026.

Ambulance Wish Singapore has a Constitution as its governing instrument.



Unique Registration Number (UEN)

201916704W

Registered Address

209 New Upper Changi Road, #03-631
Singapore 460209

Bankers

DBS & UOB

Auditor

Tan, Chan & Partners

Chairman's Message



2025 has altogether been a year of growth for Ambulance Wish Singapore. Over the last six years, I am happy to witness Ambulance Wish Singapore's growth into a structured and resilient organisation.

To fulfil the wishes of terminally ill patients may seem like such a simple gesture, but behind every fulfilled wish is a collective effort - deliberate and often unseen - ensuring that each experience is carried out safely and meaningfully. The team at Ambulance Wish Singapore has continued to refine our processes and deepen our partnerships. Most importantly, the organisation continues to build a community of volunteers and supporters who share a common commitment that no wish is too small, and no moment too insignificant to matter.

Growth, for us, is reflected in the trust placed in us by the patients, their loved ones, our healthcare partners, and donors. It is evident in the professionalism of our volunteers, and in our ability to uphold the standards we have set for ourselves.

As Chairman, I am mindful that progress must be matched with responsibility. We remain committed to strengthening our governance, maintaining accountability, and acting with compassion and integrity.

I extend my sincere appreciation to our volunteers, donors, partners, and supporters. Your contributions, whether of time, resources, or expertise, make our work possible.

In June 2025, we bade farewell to two Board members, Mr Kwek Kon Yew and Mr Choo Chek Siew. On behalf of the Board of Directors, I would also like to thank them for their years of service and generosity towards Ambulance Wish Singapore.

Six years on, we are stronger and better equipped to serve. Yet, we remain guided by the same principle that defined us at the beginning, which is to honour each wish with care and respect.



Aloysius Wee
Chairman, Board of Directors
Ambulance Wish (Singapore) Limited

Executive Director's Message

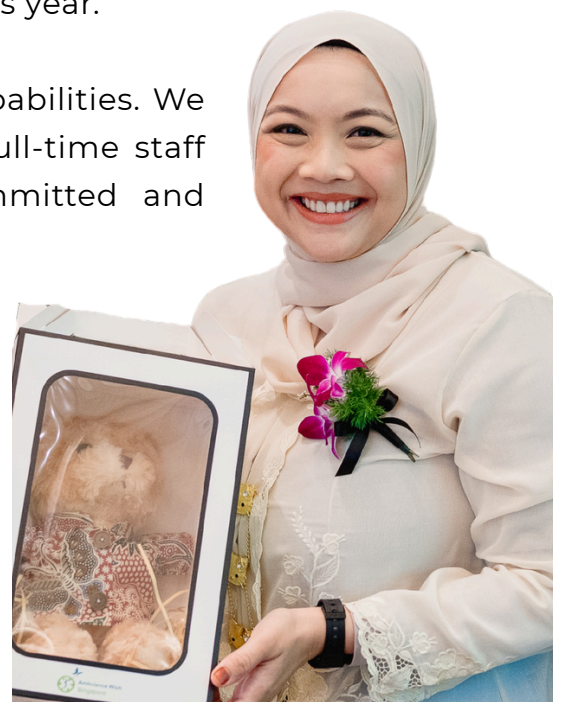


This year, life felt both more fragile and more precious for me. In February, I gave birth to my baby girl. As I celebrate and care for the new life in my arms, I cannot help but think of the families we serve who are saying goodbye to their loved ones. I believe that in essence, birth and death are not opposites. The circle of life turns constantly, with birth and death woven into our everyday lives.

As Chairman Aloysius Wee noted, 2025 was a year of growth. On the wish granting front, we saw growth through the increase in the number of wish referrals and wishes fulfilled. Among the 190 wishes we fulfilled, one stands out not just for its scale, but the depth of collaboration it required. Mr Pow Jun Yang's wish was our largest and most complex wish to date. Mr Pow, a young man with a spirit far larger than his terminal diagnosis, dreamed of an experience that would bring together his loved ones in a celebration of life. Fulfilling his wish demanded coordination between multiple agencies and our dedicated group of volunteers who put in their hearts to make it happen. Mr Pow's wish aptly embodies the theme of this year's Annual Report, "Many Hearts, One Strength", and I am deeply grateful to everyone who has supported us in fulfilling all 190 wishes this year.

On the operations front, we grew our internal capabilities. We were finally able to fill our core functions with full-time staff and I appreciate working alongside such committed and diligent colleagues. We also focused on volunteer engagement, especially since our volunteers make up the many hearts that form the strength of Ambulance Wish Singapore.

I thank the many hearts of my colleagues, our volunteers, donors and partners for giving us the strength to grow in 2025. As birth, living and saying goodbye are all part of the same journey, we hope to continue to honour this circle of life. Thank you for holding space to celebrate lives while fulfilling final wishes with dignity and love.



Marya Malek
Executive Director
Ambulance Wish (Singapore) Limited

Board of Directors



*AS OF 31 DECEMBER 2025



CHAIRMAN
Aloysius Wee
*Joint Managing Partner
Aquinas Law Alliance LLP*



DEPUTY CHAIRMAN
Ai Ling Sim-Devadas
*Deputy Director
Lee Kong Chian School of Medicine,
NTU Singapore*



TREASURER
Heather Yang Carmichael
*Ex-Governor
UWCSEA*



BOARD SECRETARY
Carol Wee
*Senior Assistant Director
National Dental Centre
Singapore*



DIRECTOR
Chan Kong Hoe
*Retired Managing Director
Hewlett Packard Enterprise
Singapore*



DIRECTOR
James Sim
*President
Estate Planning Council*

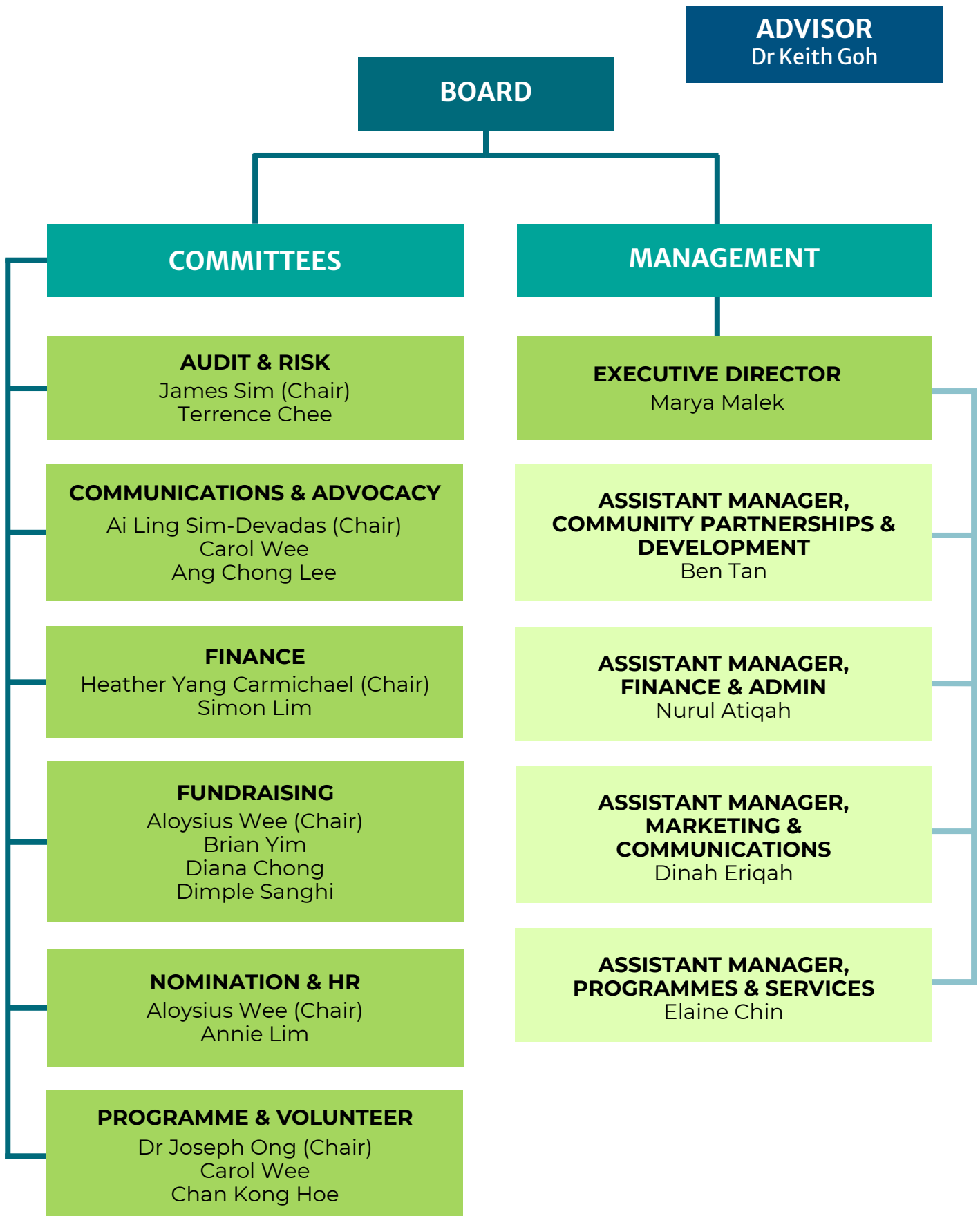


DIRECTOR
Dr Joseph Ong
*Senior Consultant
Dover Park Hospice*

Organisational Structure



*AS OF 31 DECEMBER 2025



2025 At a Glance



31

Referring Organisations



67

Average Age of Patients



160

New Volunteers Trained



190

Wishes



211

Volunteers Deployed



4,664

People Impacted

2025 At a Glance



Jan



Feb



Mar



Apr



May



Jun



Jul



Aug



Sep



Oct



Nov

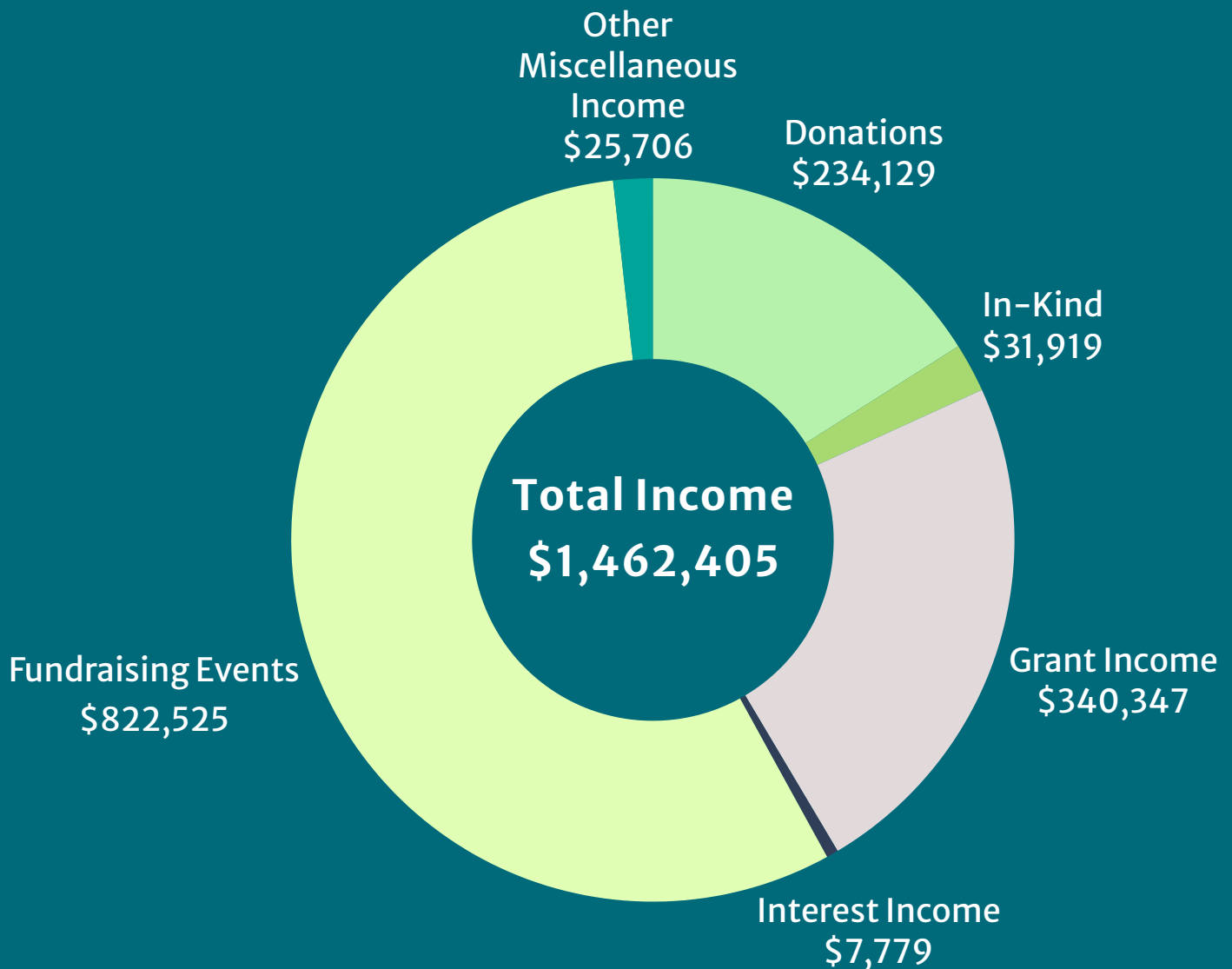


Dec

Financial Summary



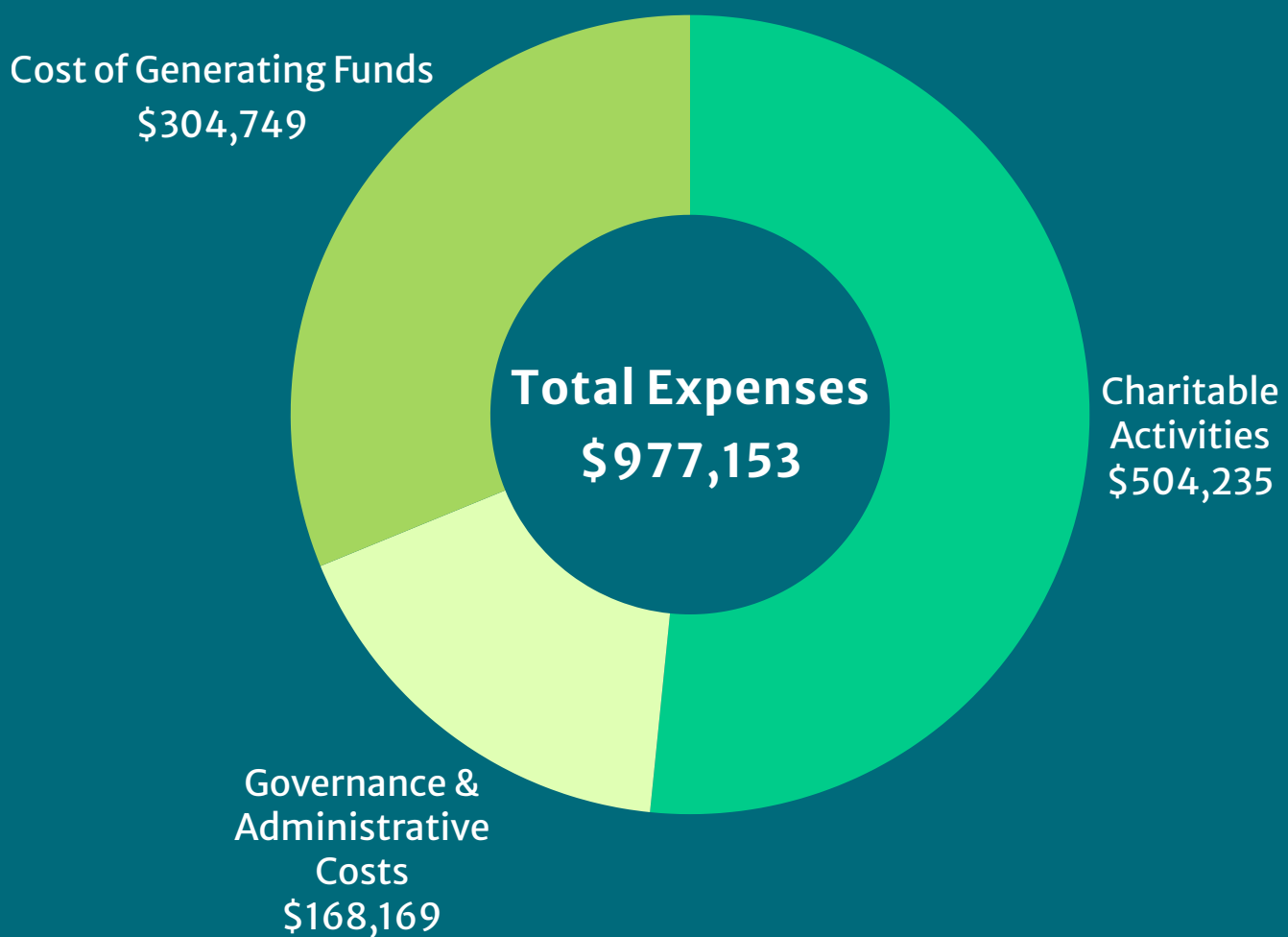
The financial highlights below have been extracted from the audited financial statements for the financial year ended 31 December 2025.



Financial Summary



The financial highlights below have been extracted from the audited financial statements for the financial year ended 31 December 2025.



Wish Granting Highlights

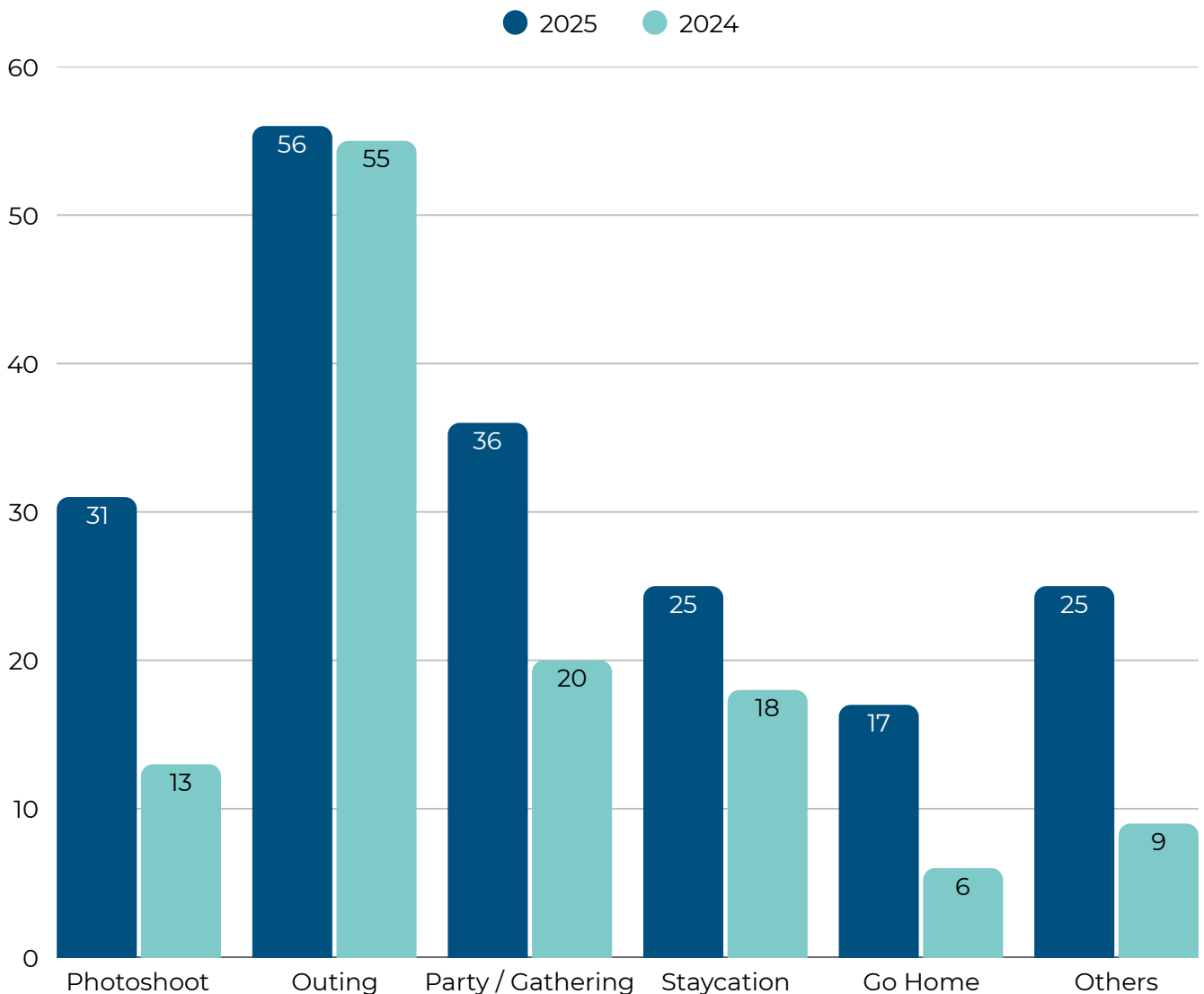


Ambulance Wish Singapore fulfilled **190 wishes**, impacting about **4,664 individuals** in 2025.

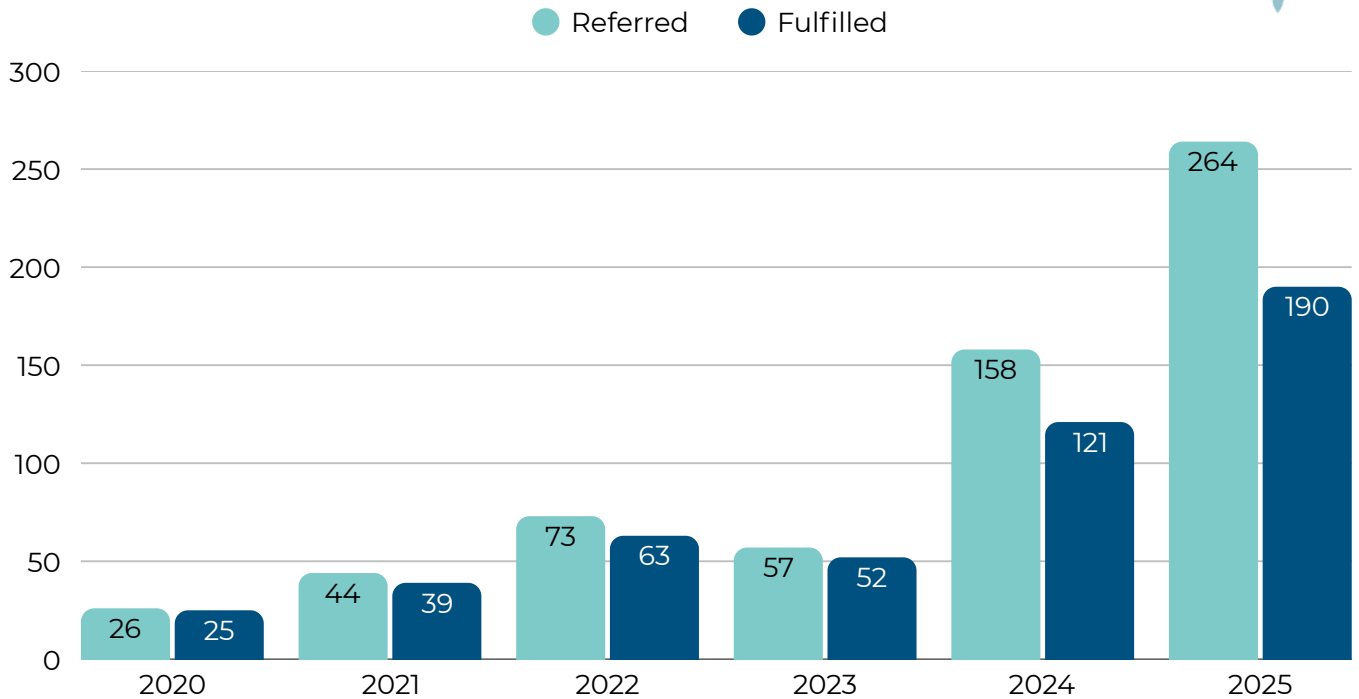
Each wish is personalised to the patients' likes, interests and wants. Ambulance Wish Singapore covers all aspects of the wish planning and execution, including food and beverage, transport, decor, photography, and on-site medical support, where necessary.

Beyond the fulfillment of the wish, Ambulance Wish Singapore helps families create moments of closure, connection, and celebration during a challenging period for terminally ill individuals and their loved ones.

Top Wishes Fulfilled

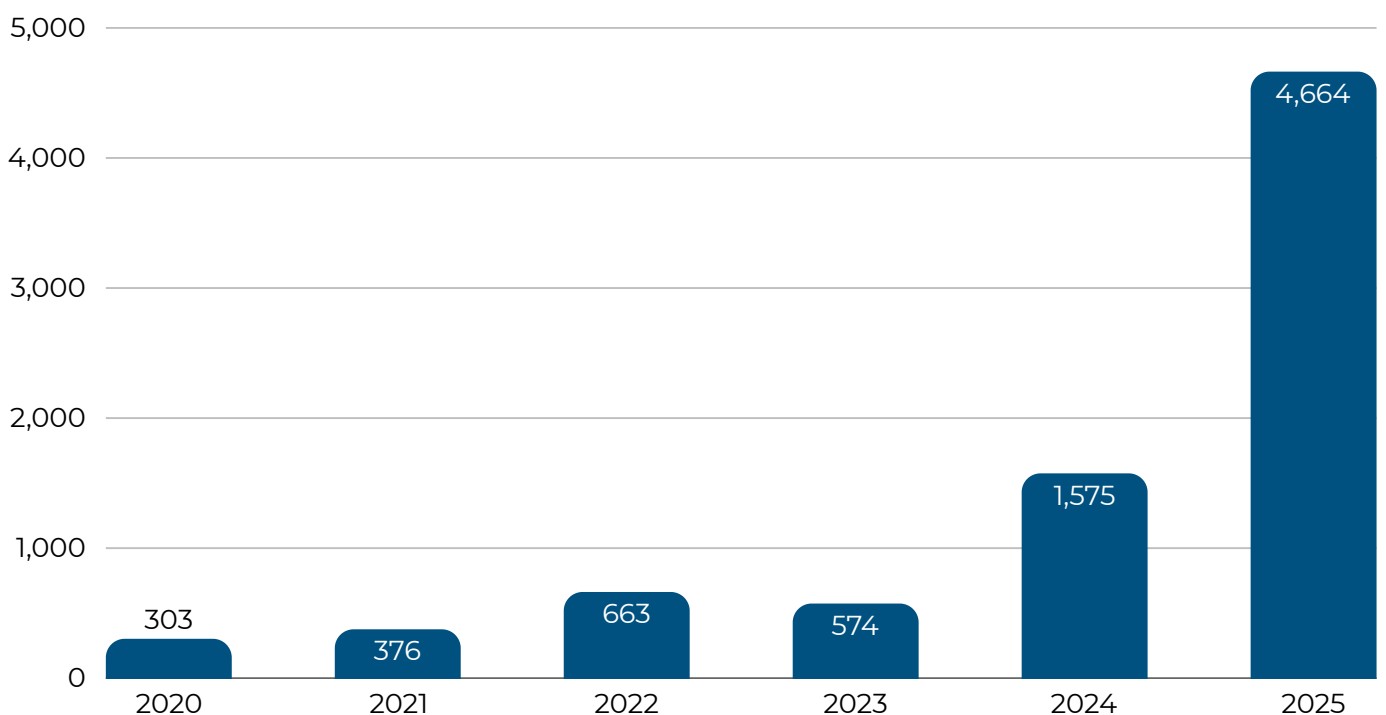


Our Growth Over the Years



Ambulance Wish Singapore has seen an increase in both the number of patients referred to us, and wishes fulfilled. Due to the short prognoses of the patients, quite a number of them pass on, or their conditions deteriorate, before their wishes are fulfilled. We continue to work closely with our referring partners to refer the patients to us as early as possible so that the wishes can be fulfilled more meaningfully.

Number of People Impacted



Wish Stories



A Wish in Full Bloom

Mdm Nuriyati's wish, inspired by her love for flowers, led her to visit Gardens by the Bay with her family and friends, making it a four-generation outing. The 60-year-old was welcomed and surrounded by her loved ones as she enjoyed the floral displays. Her grandparents even teased her about stopping at each flower bed for photos.

A family photoshoot was also arranged to capture these moments, including a meaningful gesture where Mdm Nuriyati presented fresh bouquets to her mother and grandmother, acknowledging their importance in the family. The outing was filled with hugs, prayer and happy tears.

The day ended at home with a simple celebration, featuring her favourite fruit, durians.

Mdm Nuriyati's son, Mr Izzat, shared that his mom's smiling face was the highlight of the day.



Wish Fact File

Ambulance Wish Singapore fulfilled **56 wishes** for outings in 2025. **Gardens By The Bay** was the top requested attraction, followed by the **Singapore Zoo**.



A Man and His Best Friend

Mr Cheng Kheng Ngan's wish centred on the bond he shared with his beloved dog, Bruno. Faced with a difficult prognosis and deteriorating condition, the 69-year-old made the heartbreaking decision to rehome Bruno in a dog shelter in late 2024.

Mr Cheng's wish reunited him with Bruno for a meaningful photoshoot and time together. Despite months of separation, Bruno displayed deep affection and emotional attachment towards Mr Cheng. This reflects the powerful affirmation of friendship and companionship between dogs and humans.

During the photoshoot, the volunteers had thoughtfully arranged for Mr Cheng and Bruno to wear matching t-shirts. Their endeavours did not stop on Wish Day as they continued to facilitate more visits between Mr Cheng and Bruno in the months to come.

This experience offered Mr Cheng comfort, closure, and a chance to celebrate a connection that had been a significant source of joy.

CANVAS OF MEMORIES

JUNYANG POW

Presented by Ambulance Wish SG, this exhibition showcases the inspiring works of 31-year-old artist JunYang Pow, whose battle with Urachal cancer has profoundly shaped his creative journey. Celebrating his resilience and passion, JunYang's vibrant, locally inspired artworks reflect his introspective approach to life.

All proceeds from the exhibition will support local non-profit, Art Outreach Singapore. Join us in honoring his strength and artistry.

**“My exhibition is like a living funeral.
It’s like my last ditch in life.”**

- Mr Pow Jun Yang



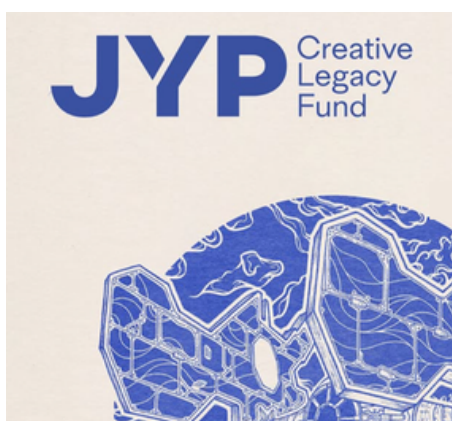
Canvas of Memories

Mr Pow Jun Yang, a 31-year old graphic designer who was battling a rare and aggressive form of cancer, had always dreamed of organising his own art exhibition. When his siblings and friend reached out to Ambulance Wish Singapore to help fulfil his wish, we were very mindful of his short prognosis and deteriorating condition.

The solo art exhibition, titled “Canvas of Memories - JunYang Pow”, was held at Suntec City from 3 to 5 January 2025. It featured 56 pieces of his artwork, including intricate digital illustrations and photographs inspired by his travels. A small reception was also held for his family and friends, à la a living funeral.

The event drew the support of distinguished guests, including Her Excellency Ms Anneke Adema, Ambassador of the Kingdom of the Netherlands to Singapore and Brunei, who served as the Guest-of-Honour, as well as President Tharman Shanmugaratnam and Ms Jane Ittogi, who attended to honour Mr Pow’s remarkable journey. Their presence underscored the significance of the event and the community’s collective support in making dreams a reality.

Mr Pow also wanted to raise funds in support of an art-related charity. His artwork was transformed into merchandise such as T-shirts, mugs and prints. Through the sale of the merchandise, \$50,000 was raised and donated to Art Outreach. The funds were used to set up the JYP Creative Legacy Fund to support fellow young artists.



Felt, Not Seen



Mdm Annie Sandanam's wish was to create a family portrait with her three daughters. Despite living without sight, the 56-year-old mother was described as someone who "smiles with her eyes", and her request reflected a desire to preserve a tangible memory of the strong bond she shares with her children. The photoshoot was set to take place at Chinese Garden, against the diverse greenery and cultural landmarks.



Despite the hot weather that day, everyone was in high spirits. With their hair and make up done and as Mdm Annie's vision was brought to life, an incredible bond was witnessed, one of strength and unwavering love between Mdm Annie and her daughters.

The power of this moment reminded everyone that sometimes, the most powerful memories are felt, not seen. The love shared by the family was palpable, transcending sight to create a perfect, enduring portrait.



Read more of our patients stories on our website at:
<https://ambulancewishesingapore.com/stories/>



Our Partners In Wishes



The work of Ambulance Wish Singapore is made possible because of the generous contributions from our community partners, made up of individuals and companies who share our belief that every patient deserves the opportunity to have their wishes fulfilled. Every gift we receive, be it of service or in-kind, will make a difference in our wish-granting work. We would like to thank the following partners for supporting us:

- Alfred Yoong (Hairdresser)
- Billy Mork (Photographer)
- Bob the Baker Boy
- Caring Hearts Nursing
- Chilli Api
- Cindy Tan (Share A cut)
- Crystal Jade Hong Kong Kitchen
- Dian Xiao Er
- Divine Artisan
- Edith Patisserie
- Fairmont Singapore
- Gardens By The Bay
- HeadshotPro.SG
- Hello Flowers! Singapore
- Hibiscus Florists
- Hjh Maimunah Restaurant
- Honeypeachsg Bakery
- Joyce Yeo (Makeup)
- Little Fiesta Singapore
- Mandai Wildlife Reserve
- Maslina Pte Ltd
- Kin May (Makeup)
- Mount Faber Leisure Group
- Mutiara (By Jumbo Group)
- Nicholas Feng (Barber)
- Planter's Shed
- PrawnzManiac
- Rainforest Cafe
- Resorts World Sentosa
- Ron Low (Photographer)
- Singapore Botanic Gardens
- Total Cleanz
- UEC Hair Studio
- Universal Studios Singapore
- Wonders Bakery
- Xpressflower



Becoming A Community Partner



Our community partner initiative goes beyond volunteering as it is a chance for our partners to transform their resources, passion or expertise into purpose. Some of the most commonly required items and services for wishes are as follows:



Cake



Makeup



Catering



Balloons



Transport



Decor



Flowers



Photography



Hairstyling

To contribute your expertise or service as a community partner, email us at:
programmes@ambulancewishesingapore.com

Our Referring Partners



Ambulance Wish Singapore would sincerely like to thank our referring partners for entrusting us to fulfil the wishes of the patients:

- Alexandra Hospital
- All Saints Home
- Assisi Hospice
- Changi General Hospital
- HCA Hospice
- Khoo Teck Puat Hospital
- KK Women's & Children's Hospital
- Ling Kwang Home for Senior Citizens
- MWS Home Care & Hospice
- National Cancer Centre Singapore
- National Heart Centre Singapore
- National University Hospital
- Ng Teng Fong General Hospital
- OncoCare Cancer Centre
- Outram Community Hospital
- Ren Ci Hospital
- Sengkang Community Hospital
- Sengkang General Hospital

Wish Fact File

Of the 264 referrals received in 2025, **HCA Hospice** topped the list with **98 referrals**, followed by Singapore Cancer Society and Assisi Hospice.



- Singapore Cancer Society
- Singapore Christian Home
- Singapore General Hospital
- Society for the Aged Sick
- St Joseph's Home
- St Luke's ElderCare Residence @ Ang Mo Kio
- St Luke's Hospital
- St Andrew's Nursing Home (Henderson)
- St John's - St Margaret's Nursing Home
- Tan Tock Seng Hospital
- The Compassionate Network
- Woodlands Health
- Yishun Community Hospital



Engaging Our Referring Partners

In 2025, Ambulance Wish Singapore actively engaged healthcare partners through a series of sharing sessions to strengthen collaboration, knowledge exchange, and referral pathways. These engagements included organisations such as Singapore General Hospital, The Compassionate Network, St Andrew's Nursing Home (Henderson), and OncoCare Cancer Centre reflecting a broad and sustained outreach across the care ecosystem. Collectively, these partnerships strengthened Ambulance Wish Singapore's referral network and enabled more beneficiaries to be identified and supported in a timely and meaningful manner.

Our Engagement Sessions in Numbers

27

Engagement Sessions

21

Referrals From New Referring Partners

12

New Referring Partners



To refer a wish, visit our website at:
<https://ambulancewishesingapore.com/wishes/>

Our Volunteers



Ambulance Wish Singapore trained **160 new volunteers** across three training sessions and a total of **211 volunteers were deployed** in 2025. As our programme expands, so do our volunteer needs. Hence, a lot of focus was placed on volunteer training and engagement this year.



Wish Fact File
The highest number of wishes supported by a single volunteer in 2025 was **31 wishes by Ms Genevieve Lee**. Each volunteer supported an **average of 3 wishes**. We thank all our volunteers for their love!



Volunteer Training

Training our volunteers is a structured process designed to prepare them for the emotional, logistical, and interpersonal demands of wish fulfilment. Volunteers are equipped with clear protocols, role-specific guidance, and practical skills to support beneficiaries and their families with professionalism and sensitivity.

Volunteer Engagement



Ambulance Wish Singapore strengthened its volunteer community through a series of activities, which provided opportunities for volunteers and staff to connect beyond operational duties, while reinforcing a shared sense of purpose.

Some of these activities include a special screening of **FI: The Movie**, hosted by **Ms Chang Sook Mei** in celebration of her 60th birthday, concerts by **The TENG Company** and the **Singapore Symphony Orchestra (SSO)**, charity bowl by **Shell Network of Women (NOW)**, and sharing session by **The Life Celebrant**, which provided insights into end-of-life celebrations and remembrance. Ambulance Wish Singapore would like to thank these community partners for their support in allowing us to recognise our volunteers, strengthen team cohesion, and provide meaningful touchpoints that align with our mission of delivering compassionate end-of-life experiences.

Volunteer of the Month

2025 was also the year Ambulance Wish Singapore introduced the “Volunteer of the Month” feature across our social media platforms to recognise individuals who go above and beyond in serving our beneficiaries.



Beyond recognition, the feature also plays an important role in strengthening our volunteer community and inspiring others to get involved. By showcasing real experiences and the meaningful impact volunteers can make, we hope to encourage more individuals to step forward and be part of our mission.



Volunteer Appreciation

On 5 December 2025, Ambulance Wish Singapore hosted our annual **Volunteers & Partners Appreciation Dinner**, a meaningful evening dedicated to recognising the dedication and contributions of its volunteer community. The event featured thoughtful elements such as handmade crochet butterflies by Lala Crochet volunteers, the fourth edition of Ambulance Wish Singapore volunteer T-shirts designed in collaboration with Singapore American School (SAS) students, and a “Garden of Reflection” where volunteers shared personal reflections from the past year.

Highlights included a violin performance by volunteer Ms Wong Sher Maine, a keynote speech by Ms Angjolie Mei, Founder of The Life Celebrant, and a sharing session by Senior Principal Medical Social Worker Ms Wu Pei Fen. The evening also marked a milestone for Ambulance Wish Singapore, as it was the first time volunteer milestone awards were presented, celebrating years of service and commitment.



To find out more about volunteering with us, visit our website at:
<https://ambulancewishsingapore.com/support-us/volunteer/>



Our Fundraising Events



Ambulance Wish Singapore raised a total of **\$822,525** through several fundraising initiatives in 2025.

Charity Draw

From 14 May to 20 June 2025, Ambulance Wish Singapore sold Charity Draw tickets, with support from Singapore Pools, to raise funds in support of its mission to fulfil the final wishes of beneficiaries. The inaugural Charity Draw was conducted at our office in the presence of an auditor on 25 June 2025.



Ramay-Ramay: A Peranakan-themed Charity Dinner

Held at Raffles Singapore on 19 November 2025, the event was designed around the concept of *ramay-ramay*, meaning *together*. It featured a specially curated menu and violin performance by private dining chef, Cultural Medallion for Music awardee and founding member of the SSO, Ms Lynnette Seah.



Guest-of-Honour Mr Eric Chua, Senior Parliamentary Secretary for the Ministry of Law and Ministry of Social and Family Development, and special guests Her Excellency Ms Anneke Adema, Ambassador of the Kingdom of the Netherlands to Singapore, and Member of Parliament Mr Cai Yinzhou, added prestige to the evening.



The event also featured a charity auction, raffle draw, and entertainment by Peranakan Sayang.



Partnership Events

Fairmont Singapore x Ambulance Wish Singapore

Ambulance Wish Singapore deepened our collaboration with Fairmont Singapore through a series of purpose-driven initiatives that combined community engagement with fundraising for its wish-granting mission. These initiatives include a limited-edition charity gift box for the Mid-Autumn season, an art auction in as part of the afternoon tea experience, *Flavours of Singapore: Through the Art of Yip Yew Chong*, as well as the Wish Upon A Christmas 2025 campaign. We thank Fairmont Singapore for the partnership and their dedication to support us in curating meaningful experiences for terminally ill patients.



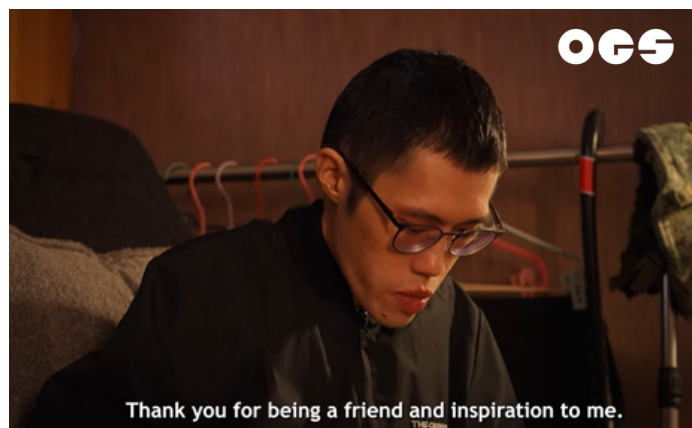
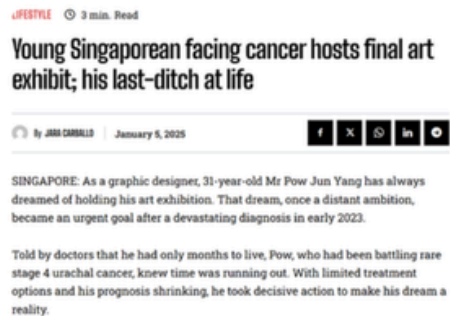
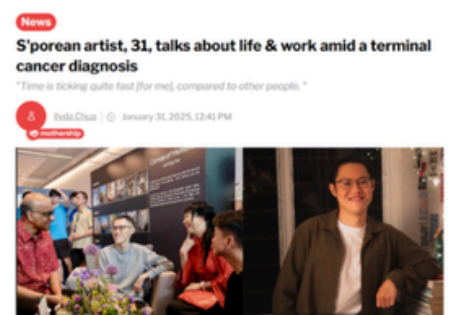
To find out more about our fundraising initiatives, visit our website at:
<https://ambulancewishesingapore.com/events/>

Our Media Features



Mr Pow Jun Yang's Wish

8World, AsiaOne, Lianhe Zaobao, Mothership, The Independent Singapore, The New Paper, The Straits Times, and Wonderwall.SG covered Mr Pow's solo exhibition between January and February 2025. Our Grandfather Story featured his story in a 2-part series in May 2025.





Creative Pursuits and Last Meals

'Before I die, I want to make a film': The terminally ill find comfort and hope in creative pursuits

Sign up now: Get ST's newsletters delivered to your inbox



'Last' meals: How durian, chilli crab, bring comfort to the dying in S'pore

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News Sports Racing Entertainment Lifestyle Lifestyle

Aug 9, 2025, 12:08pm

'I couldn't eat much, but it brought me happiness': How final meals bring peace to the dying



Then, chef Katharishnan Ramakrishnan has received all sorts of requests, from durian, lobster fish. For the most part, nothing too out of

area in November 2017, when a guest's wife stepped

away in France and was ending in Singapore. Craving

In May 2025, The Straits Times featured some of our patients, namely Mr Muhammad Afif Yusli, who wished to create a film, as well as Dr Razia Attaree and Mr Nels Friets, who wished to publish a book, in an article on creative pursuits. In August 2025, AsiaOne, The New Paper, and The Straits Times featured Ambulance Wish Singapore in an article on food as a source of comfort for the terminally ill.

Dr Roger Tan's Wish

says terminal liver cancer patient

Find out what's new on ST website and app.



'I'm preparing for my next life by doing good', says terminal liver cancer patient

It's hard to imagine that Dr Roger Tan does not number. He himself I don't hope a gun-toting body always stand over solid bones, with no trace of middle age spread. He is sharp, feisty and quick on his feet. But in December 2024, doctors told the 48-year-old with the chronic personality that only children possess, that he had just 12 months left, less unless they said, 'terminal'.



MSN Enquirer, The New Paper, and The Straits Times wrote about Dr Roger Tan, who wished to publish his collection of emails to prison inmates and donate the proceeds from the book sale to Ambulance Wish Singapore.

Ambulance Wish tunai hajat akhir pesakit, perlu relawan bahasa Melayu

Organisasi amal itu kerjasama dengan pelbagai badan kesihatan hujar bantuan kepada 405 pesakit terima rawatan palliatif

Oct 20, 2025 1:30 AM

BERITAHARIAN

Summary Translate Share

Dengar Artikel ini

3 min



Call for Malay-Speaking Volunteers

In October 2025, Berita Harian wrote a feature on Ambulance Wish Singapore and highlighted our need for Malay-speaking volunteers.

To read our media features, visit our website at:
<https://ambulancewishesingapore.com/media/in-the-news/>

Our Donors



Ambulance Wish Singapore would like to sincerely thank our generous donors and dedicated supporters. Your continued generosity and belief in our work make it possible for us to carry out our mission and create a lasting difference.

1 January – 31 December 2025

\$100,000 & Above

SINGAPORE ISLAND COUNTRY CLUB
SINGAPORE POOLS

\$50,000 – \$99,999

GOOFY & FRENZ

\$20,000 – \$49,999

TEO HOCK CHWEE

\$10,000 – \$19,999

ALOYSIUS WEE
CHENG SHOONG TAT
EXECUTIVE COACH INTERNATIONAL
HONG LEONG FOUNDATION
SYBIL LAU
THE HOKKIEN FOUNDATION
THE SILENT FOUNDATION
ZU-LIN TEMPLE ASSOCIATION

\$5,000 – \$9,999

BERNARD HENG JIN MENG	KINGSBLADE ASIA PTE LTD
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CHOO CHEK SIEW	NG LEOK KWEE
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FORESIGHT METAL ENGINEERING PTE LTD	SHAHANI MAHESH BHAGWAN GOBIND
FRANCIS TAY	SHIRLEY GOH SIAW LING
ICON CANCER CENTRE SINGAPORE	TAN PENG WEE
INTEL SINGAPORE & AMAZON WEB SERVICES	TAN ZHI HUI JUSTIN
JOSEPH ONG YEW JIN	TIAN TECK INVESTMENT HOLDING CO
KEITH GOH YU CHING	TRI-STAR INDUSTRIES PTE LTD



\$2,000 - \$4,999

ANDREA
ANG CHIN MOH
FUNERAL DIRECTORS
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EFFENDY CHANG
ENG HUI PHENG
GERALDINE TAN WEI FANG
GERARD BONG SI YONG
JENNIFER TEO GEK CHOO
KWEK EIK SHENG

LIM CHE-HOW PERRY
LUK KWAN MING
NG MENG LEONG, ADRIAN
NG PEI SUN
NG YUN YI
NITIN PALANDE
PANG AI LIAN
QUEK BEE LEE
SALLEH MARICAN FOUNDATION
SIMON LIM

SOH YEE HOW
SUNDER SHAM CHANRAI
TAN YAN TING, TANYA
TENG NGIEK LIAN
TEOH HOOI LENG
THE LIFE CELEBRANT
VINCENT PANG
WOODLANDS MEMORIAL
YAMIN RAZAK
YONG MING CHONG

\$1,000 - \$1,999

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CHANG SOOK MEI
CHIN PEI FANG, ELAINE
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CHUA SOOK PING CHRISTINA
GAN KAR KAY
GAN XUE TING
GOH AIK SHIN
GOH HWEE CHEN
GOH PUAY GUAN (WU PEIYUAN)
GOH SENG KHIM
HO KEE HAY @ HO KEE HAI
JANICE LIONG PO-LYNN
JASMINE SIE JIA WEN
JESLYN

JOAN TAN HUI LIAN
JORDI CASTILLO VERGARA
KALSOM BINTE ABDULLAH
KAMINI GNANEWARAN
KOH LYE THIAM
LAKSHMI SAMEERA DUMPALA
LEE BEE HONG
LEOW XIAN NENG
LEU YONG WEI
LIM KEE KEA
LIM TECK CHAI, DANNY
LIU GANTIAN
MARYA MALEK
MATTHEW LEE ENG CHYE
MICHAEL SEOW CHOON GUAN
NLCS STRANDS OF KINDNESS
ONG GUAT WAH
ONG WEI SENG
PANG SHIEN LING, ANGELA
PAULINE BUAY ENG
SHARONIEL CHO SIEW LING
SIM KAY YIN
SOH KENG CHU

SOH LIN WEI, ESTHER
SONG LIJUN
TAN EWE KIN MELVIN
TAN KENG KENG
TAN MIN CHEOW, BENSON
TAN QI EN
TAN TAT TEONG
TAN TINGXI
TAN WEIRONG
TANG KOK WAH
TANG TUNG SAN
TAY BENJAMIN
TEW PEI YI
UNILEGAL LLC
WONG PEI TING
WONG WAN QI, SHARON
WOO SHIAN LOONG
WU PEIZHI
YANG SHIU CHAN
YAP SHIN, VICTOR
YAP WEI KHIA
YUCHINKONG

DONATIONS-IN-KIND

ALA CONSULTING PTE LTD
ARTUALIZE
ATOS WELLNESS
CANON
CARLTON CITY HOTEL
DAO BY DORSETT AMTD SINGAPORE
EDITH PATISSERIE
FAIRMONT SINGAPORE
FROM CHIN'S HOME
HASU TEA
HOTEL JEN ORCHARD GATEWAY
INTERLOCAL EXIM PTE LTD
JUNLE FONT

KIM CHOO KUEH CHANG
LYNNETTE'S KITCHEN
MERRY-GO-ROUND
MR ALOYSIUS WEE
MS HEATHER YANG CARMICHAEL
MS JAZZ CHONG
PUN IM
RAFFLES SINGAPORE
ROGER YOUNG & CYRIL VERDAVAINNE
SAMSONITE
SHANGRI-LA RASA SENTOSA
THE PLATTERING CO.
YEO'S

Our Year Ahead



Ambulance Wish Singapore remains deeply committed to create positive end-of-life experiences for terminally ill patients through the fulfilment of their final wishes. Moving forward, our focus can be categorised into three main pillars:



Honouring Wishes

We aim to fulfil at least 260 wishes in 2026, a 37% increase from 2025. In honouring wishes, we also hope to deepen our impact in end-of-life care.



Empowering Volunteers

We will strengthen our volunteer engagement framework to enhance the synergy of our volunteer force and improve volunteer satisfaction.



Uniting Communities

Whether it is with our volunteers, partners, donors or beneficiaries, we will continue to work on our partnerships to create a more compassionate community. We hope to not only strengthen current partnerships but also form new ones, as we aspire to transform the end-of-life experience beyond basic palliative care services.

Environment, Social & Governance



Ambulance Wish Singapore will look into its Environment, Social & Governance (ESG) practices, starting with the development of an ESG Manual in 2026. This manual will serve as a foundational framework to guide us in reducing our environmental footprint, enhancing social impact, and strengthening governance transparency. By embedding ESG principles into our core operations, Ambulance Wish Singapore aims to ensure sustainable growth while continuing to deliver compassionate end-of-life care to our beneficiaries.

Impact Measurement

Ambulance Wish Singapore will also develop an Impact Measurement framework to better evaluate and communicate the outcomes of our services. This framework will enable us to track our operational outputs, as well as the psychosocial impact of our work. We aim to ground our work in evidence-based impact assessment to improve care quality and demonstrate accountability to our stakeholders.

Fundraising Initiatives

Our budgeted income and expenditure, as well as proposed fundraising activities in 2026 are as follows:

Q1 (January – March 2026)

Projected Income: \$171,000

Projected Expenditure: \$275,000

Proposed Fundraising Activities:

- CNY Cookie Sale
- Festive Season Online Fundraiser

Q2 (April – June 2026)

Projected Income: \$595,000

Projected Expenditure: \$300,000

Proposed Fundraising Activities:

- Cake Picnic
- Sale of Merchandise

Q3 (July – September 2026)

Projected Income: \$284,000

Projected Expenditure: \$270,000

Proposed Fundraising Activities:

- Charity Golf

Q4 (October – December 2026)

Projected Income: \$328,000

Projected Expenditure: \$342,000

Proposed Fundraising Activities:

- Wish Upon a Christmas

To journey with us in 2026 and beyond, visit our website at:

<https://ambulancewishesingapore.com/support-us/>

GOVERNANCE REPORT





Statement of Corporate Governance

The Board of Directors (the “Board”) and the management of Ambulance Wish Singapore (the “charity”) firmly believe that a genuine commitment to uphold high standards of corporate governance is key to the sustainability of the charity.

The Board and charity are committed to continually improve our governance and management practices to remain accountable and transparent to our stakeholders as a responsible Institution of Public Character.

The charity strives to adhere fully to the principles and guidelines of the Code of Governance for Charities and Institutions of a Public Character (IPCs), the Charities Act, relevant regulations and other frameworks (Charity Transparency Framework) as governed by the Charity Council.

The charity has a Constitution as its governing instrument.

The charity has updated the Governance Evaluation Checklist in the Charity Portal for the financial year ended 31 December 2025.

Role of Governing Board

The Board at Ambulance Wish Singapore is responsible for overseeing its operations.

The Board provides mission-driven leadership and strategic governance to guide the direction of the charity.

The Board’s responsibilities shall include, but not limited to, the following:

1. Direct and support the objects, various functions, and public image of the charity;
2. Establish procedures for governance;
3. Establish and review policies;
4. Define, implement and review a long-term strategic plan for the charity;
5. Support the charity’s fund-raising efforts by making monetary contributions and/or providing relevant contacts that can contribute to the success of such efforts;
6. The hiring, overall management, evaluation of key employees; and
7. The rejuvenation and growth of the Board, which shall be accomplishing, identifying and cultivating future Board leadership.



Board Selection and Recruitment

The Board shall consist of qualified individuals with different backgrounds and specialisations, collectively bringing considerable knowledge, judgment, and experience to the Board. For robust governance, the Board strives to ensure that the range and diversity of expertise and viewpoints among the Directors adequately address the charity's needs.

To build a steady pipeline of Board talent, the Board and Management shall actively engage potential candidates with specific skillsets that could add value serving as Directors. Directors must be independent, hold high ethics standards and be willingly committed to Ambulance Wish Singapore's mission and vision without any remuneration and benefits.

The nomination process for the Board is under the purview of and managed by the Nomination & HR Committee.

Board Appointment and Term Limit

Each Director shall hold his or her office for a term of up to two (2) years and must submit themselves for re-nomination and re-appointment, at least once every term. A Director shall not hold office for an aggregate period of more than 10 years. In particular, the maximum term limit for the Treasurer shall be four (4) consecutive years and re-appointment to the position of Treasurer may be considered after at least a two (2)-year break.

In 2025, none of the Directors served on the Board for more than 10 years since Ambulance Wish Singapore was registered as a Company Limited by Guarantee in 2019.

Board Induction and Training

All new Director(s) shall be properly inducted by the Chairman or Executive Director. They shall be invited to participate in wish granting and other organisational activities to get insight into the work of Ambulance Wish Singapore beyond Board meetings.

The Director(s) should possess the core competencies necessary for effective governance; and keep abreast of useful developments to perform their roles well. They are encouraged to attend external programmes to keep abreast of developments in the charity and business environment.



Board Evaluation

The Board shall conduct a self-evaluation periodically to assess its effectiveness, governance culture, committee performance, compliance posture and strategic oversight.

A Board self-evaluation exercise was conducted in January 2025. An external consultant was engaged to evaluate the results of the self-evaluation and some of the identified areas to work on include Board succession planning and risk management. The Board is putting in place processes for these two areas

Disclosure of Remuneration and Benefits

The Board do not receive remuneration and benefits for their services.

The top executive, i.e. one Management staff, received an annual remuneration exceeding \$100,000. The remuneration band for the said staff falls between \$100,000 - \$200,000.

No paid staff who are close members of the family of the Board members or Executive Director were hired during the financial year 2025.

Board Meetings

A total of one (1) Annual General Meeting, two (2) Extraordinary General Meetings and four (4) Board meetings were held during the year. Board attendance at the meetings are as follows:

Name	Date of First Appointment	Date of Last Election	Attendance
Wee Meng Seng Aloysius	24/05/2019	18/06/2024	7/7
Ai Ling Sim-Devadas	03/07/2019	18/06/2024	7/7
Heather Yang Carmichael	18/01/2025	18/01/2025	6/6
Carol Wee Ping	24/05/2019	18/06/2024	7/7
Chan Kong Hoe	23/06/2025	23/06/2025	3/3
Joseph Ong Yew Jin	03/07/2019	18/06/2024	5/7
Sim Eng Huat James	03/07/2019	18/06/2024	4/7



Retired Directors:

Name	Date of First Appointment	Date of Retirement	Attendance
Kwek Kon Yew	03/07/2019	12/06/2025	2/3
Choo Chek Siew	18/07/2019	13/06/2025	2/3

Board's Profile

Name and Occupation (Present / Last Held)	Board / Committee Appointments	Other Charity Appointments
<p>Name: Wee Meng Seng Aloysius</p> <p>Occupation: Joint Managing Partner, Aquinas Law Alliance LLP (Present)</p>	<p>Chairman (08/09/2023 - Present)</p> <p>Chair of Nomination & HR Committee (01/01/2023 - Present)</p> <p>Chair of Fundraising Committee (18/01/2025 - Present)</p> <p>Interim Chair of Fundraising Committee (14/12/2024 - 17/01/2025)</p>	<p>Director:</p> <ul style="list-style-type: none">Tay Leck Teck FoundationBarres San Frontieres (Present) <p>Legal advisor:</p> <ul style="list-style-type: none">Realm of Tranquillity (Present) <p>Assistant Honorary Secretary, Cerebral Palsy Alliance Singapore (CPAS) (2023- 2024)</p> <p>Co-opted Board Member, CPAS (2021-2022)</p>
<p>Name: Ai Ling Sim-Devadas</p> <p>Occupation: Deputy Director, Office of Patient Engagement (OPEN), Lee Kong Chian School of Medicine, NTU Singapore (Present)</p>	<p>Deputy Chairman (08/09/2023 - Present)</p> <p>Chair of Communications & Advocacy Committee (18/09/2024 - Present)</p>	<p>Board Director, Alliance of Patients' Organizations Singapore (Present)</p>

Board's Profile



Name and Occupation (Present / Last Held)	Board / Committee Appointments	Other Charity Appointments
<p>Name: Heather Yang Carmichael</p> <p>Occupation: Chief Operating Officer, Global Centre for Maritime Decarbonisation (2021 - 2023)</p>	<p>Treasurer (06/11/2025 - Present)</p> <p>Chair of Finance Committee (06/11/2025 - Present)</p> <p>Interim Chair of Finance Committee (13/06/2025 - 05/11/2025)</p>	<p>President, Princeton Alumni Association of Singapore (Present)</p> <p>Governor, UWC South East Asia (2014 - 2025)</p>
<p>Name: Carol Wee Ping</p> <p>Occupation: Senior Assistant Director, National Dental Centre Singapore (Present)</p>	<p>Board Secretary (17/10/2024 - Present)</p> <p>Member of Programme & Volunteer Committee (09/11/2024 - Present)</p> <p>Member of Communications & Advocacy Committee (18/09/2024 - Present)</p>	
<p>Name: Chan Kong Hoe</p> <p>Occupation: Managing Director, Hewlett Packard Enterprise Singapore (2020 - 2022)</p>	<p>Member of Programme & Volunteer Committee (09/11/2024 - Present)</p>	
<p>Name: Joseph Ong Yew Jin</p> <p>Occupation: Senior Consultant, Dover Park Hospice (Present)</p>	<p>Chair of Programme & Volunteer Committee (09/11/2024 - Present)</p>	

Board's Profile



Name and Occupation (Present / Last Held)	Board / Committee Appointments	Other Charity Appointments
<p>Name: Sim Eng Huat James</p> <p>Occupation: President, Estate Planning Council (Present)</p>	<p>Chair of Audit & Risk Committee (01/01/2023 - Present)</p>	<p>Mediator, Consumer Education Committee, Consumer Association of Singapore (CASE) (2006 - Present)</p> <p>Business Practices Committee, CASE (2019 - 2021)</p> <p>Consumer Education Committee, CASE (2019 - present)</p>

Board Committees

Sub-Committee	Description
<p>Audit & Risk Committee</p> <p>James Sim (Chair) Terrence Chee Kenneth Chue (Retired 29/03/2025)</p>	<p>The Audit & Risk Committee assists the Board in fulfilling its responsibilities relating to oversight of the Ambulance Wish Singapore's governance, compliance and audit and risk management processes. This is to ensure that Management establish and implement internal control policies and procedures to safeguard and protect the assets and interests of the charity and that a proper Reserves Policy and Enterprise Risk Management Policy are implemented.</p> <p>The Committee reviewed the financial statements for the financial year ended 31 December 2024.</p>

Board Committees



Sub-Committee	Description
<p>Communications & Advocacy Committee</p> <p>Ai Ling Sim-Devadas (Chair) Carol Wee Ang Chong Lee</p>	<p>The Communications & Advocacy Committee assists the Board in fulfilling its responsibilities relating to oversight of Ambulance Wish Singapore’s communication, advocacy and branding strategy and plans. This is to provide the charity with expert insight and a clear and consistent communications policy to effectively implement strategies to engage the public, stakeholders and the media.</p> <p>The Committee had two meetings in 2025 to discuss communications strategies for the year and community engagement plans for 2026.</p>
<p>Finance Committee</p> <p>Heather Yang Carmichael (Chair) Simon Lim Choo Chek Siew (Retired 13/06/2025)</p>	<p>The Finance Committee assists the Board in fulfilling its responsibilities with respect to the finance and investment required to achieve the corporate objectives of Ambulance Wish Singapore.</p> <p>The Committee had three meetings in 2025 to review the financial health of the charity, discuss a potential investment opportunity and evaluate the 2026 budget.</p>
<p>Fundraising Committee</p> <p>Aloysius Wee (Chair) Brian Yim Diana Chong Dimple Sanghi</p>	<p>The Fundraising Committee assists the Board in fulfilling its responsibilities relating to raising funds, as well as sponsorship strategy and plans. This is to provide Ambulance Wish Singapore with relevant insights and fulfill the governance requirements based on “Good Fund-raising Practices”. It is also to provide counsel regarding stewardship policies and procedures that ensure the continuous growth of the charity’s donor base.</p> <p>The Committee appointed three new member in 2025 and had two meetings to discuss the fundraising strategies and events.</p>

Board Committees



Sub-Committee	Description
<p>Nomination & HR Committee</p> <p>Aloysius Wee (Chair) Annie Lim</p>	<p>The Nomination & HR Committee ensures that Ambulance Wish Singapore has the right Board, Committee members and Executive Director to carry out its work efficiently and effectively. It also has oversight of the charity's human resource strategy, policies and procedures.</p> <p>The Committee had two meetings in 2025 to interview a potential Board member and discuss insurance policies for staff.</p>
<p>Programme & Volunteer Committee</p> <p>Dr Joseph Ong (Chair) Carol Wee Chan Kong Hoe</p>	<p>The Programme & Volunteer Committee assists the Board in fulfilling its responsibilities relating to oversight of Ambulance Wish Singapore's programme and services, and volunteer management. This is to ensure that Management establish strategic directions and procedures for programmes and services offered by the charity, including wish granting policies and evaluation of wish requests as well as ensuring that the charity has the right volunteers.</p> <p>The Committee had two meetings in 2025 to discuss engagement activities as well as review plans for 2026.</p>



Management and Avoidance of Conflict of Interest

Ambulance Wish Singapore has a documented policy in place to manage and prevent conflicts of interest among Board members, staff and volunteers. Each Board member is obligated to disclose any conflicts of interest annually at the beginning of their term or as soon as such conflict or possibility of such conflict arises.

Upon employment and on an annual basis, all employees are required to disclose any conflicts of interest. Furthermore, staff members are not involved in determining their own compensation.

In order to ensure transparency, any conflicts of interest related to contracts with vendors, affiliations with other organisations, joint ventures, recruitment, and remuneration of staff with close relationships must be fully disclosed. Individuals with conflicts of interest are excluded from participating in discussions and approvals regarding such transactions.

Strategic Planning and Management

The Board reviews and approves the vision and mission of Ambulance Wish Singapore. Strategic planning sessions are conducted annually with the Board to ensure that the programmes and activities are in line with the charity's objectives. As part of the charity's capacity and capability plans, the Board reviews and approves the annual Workplans and Budget and monitors the progress of the plan.

Reserves Management

Ambulance Wish Singapore relies on its reserves to ensure financial stability and support the growth of its activities. The charity aims to maintain its reserves at a level which is at least equivalent to 2 years' worth of operating expenditure. Where applicable, the reserves are to be invested in fixed deposits or money market funds. The Board conducts annual reviews on the amount of reserves that are required to ensure that they are adequate.

Loans

Ambulance Wish Singapore does not render any loans, donations, grants or financial assistance to any parties which are not part of our core charitable programmes.



Anti-Money Laundering and Countering the Financing of Terrorism

Ambulance Wish Singapore operates solely in Singapore and does not transfer funds for overseas programmes and beneficiaries. Ambulance Wish Singapore ensures strong governance and financial controls are in place to combat anti-money laundering and terrorist financing activities.

Data Privacy Management

Ambulance Wish Singapore respects the privacy and confidentiality of individuals' personal data. The charity is committed to ensure that any personal data will be dealt in accordance with the Personal Data Protection Act 2012 ("PDPA"), Singapore.

Ambulance Wish Singapore obtains consent for the collection, use, disclosure and processing of personal data and consent given may be withdrawn by notification to the Data Protection Officer. Data is used only for purposes disclosed unless otherwise permitted under the law. Reasonable security arrangements are also in place to prevent unauthorised access, collection, use, disclosure, copying, modification or disposal of the personal data.

Whistleblowing

Ambulance Wish Singapore is dedicated to upholding robust corporate governance practices and fostering a culture of openness and transparency. All instances of whistleblowing will be independently reviewed and investigated, led by the Chair of the Audit & Risk Committee. Whistleblowers should report their concerns in good faith to: whistle.blow@ambulancewishsingapore.com.

Governance Evaluation Checklist



SN	Code Guideline	Code ID	Response
Principle 1: The charity serves its mission and achieves its objectives.			
1	Clearly state the charitable purposes (For example, vision and mission, objectives, use of resources, activities, and so on) and include the objectives in the charity's governing instrument. Publish the stated charitable purposes on platforms (For example, Charity Portal, website, social media channels, and so on) that can be easily accessed by the public.	1.1	Yes
2	Develop and implement strategic plans to achieve the stated charitable purposes.	1.2	Yes
3	Have the Board review the charity's strategic plans regularly to ensure that the charity is achieving its charitable purposes, and monitor, evaluate and report the outcome and impact of its activities.	1.3	Yes
4	Document the plan for building the capacity and capability of the charity and ensure that the Board monitors the progress of this plan. "Capacity" refers to a charity's infrastructure and operational resources while "capability" refers to its expertise, skills and knowledge.	1.4	Yes
Principle 2: The charity has an effective Board and Management.			
5	The Board and Management are collectively responsible for achieving the charity's charitable purposes. The roles and responsibilities of the Board and Management should be clear and distinct.	2.1	Yes
6	The Board and Management should be inducted and undergo training, where necessary, and their performance reviewed regularly to ensure their effectiveness.	2.2	Yes

SN	Code Guideline	Code ID	Response
7	<p>Document the terms of reference for the Board and each of its committees. The Board should have committees (or designated Board member(s)) to oversee the following areas*, where relevant to the charity:</p> <p>a. Audit b. Finance</p> <p>*Other areas include Programmes and Services, Fund-raising, Appointment/ Nomination, Human Resource, and Investment.</p>	2.3	Yes
8	<p>Ensure the Board is diverse and of an appropriate size, and has a good mix of skills, knowledge, and experience. All Board members should exercise independent judgement and act in the best interest of the charity.</p>	2.4	Yes
9	<p>Develop proper processes for leadership renewal. This includes establishing a term limit for each Board member. All Board members must submit themselves for re-nomination and reappointment, at least once every three years.</p>	2.5	Yes
10	<p>Develop proper processes for leadership renewal. This includes establishing a term limit for the Treasurer (or equivalent position).</p> <p>For Treasurer (or equivalent position) only:</p> <p>a. The maximum term limit for the Treasurer (or equivalent position like a Finance Committee Chairman, or key person on the Board responsible for overseeing the finances of the charity) should be four consecutive years. If there is no Board member who oversee the finances, the Chairman will take on the role.</p> <p>i. After meeting the maximum term limit for the Treasurer, a Board member's reappointment to the position of Treasurer (or an equivalent position may be considered after at least a two-year break.</p> <p><i>(To be continued)</i></p>	2.6	Yes

SN	Code Guideline	Code ID	Response
	<i>(Continued)</i> ii. Should the Treasurer leave the position for less than two years, and when he/she is being re-appointed, the Treasurer's years of service would continue from the time he/she stepped down as Treasurer.		
11	Ensure the Board has suitable qualifications and experience, understands its duties clearly, and performs well. a. No staff should chair the Board and staff should not comprise more than one-third of the Board.	2.7	Yes
12	Ensure the Management has suitable qualifications and experience, understands its duties clearly, and performs well. a. Staff must provide the Board with complete and timely information and should not vote or participate in the Board's decision-making.	2.8	Yes
13	The term limit for all Board members should be set at 10 consecutive years or less. Re-appointment to the Board can be considered after at least a two-year break. For all Board members: a. Should the Board member leave the Board for less than two years, and when he/she is being re-appointed, the Board member's years of service would continue from the time he/she left the Board. b. Should the charity consider it necessary to retain a particular Board member (with or without office bearers' positions) beyond the maximum term limit of 10 consecutive years, the extension should be deliberated and approved at the general meeting where the Board member is being re-appointed or re-elected to serve for the charity's term of service. (For example, a charity with a two-year term of service would conduct its election once every two years at its general meeting). <i>(To be continued)</i>	2.9a 2.9b 2.9c	Yes

SN	Code Guideline	Code ID	Response
	<i>(Continued)</i> c. The charity should disclose the reasons for retaining any Board member who has served on the Board for more than 10 consecutive years, as well as its succession plan, in its annual report.		
14	<p>For Treasurer (or equivalent position) only:</p> <p>d. A Board member holding the Treasurer position (or equivalent position like a Finance Committee Chairman or key person on the Board responsible for overseeing the finances of the charity) must step down from the Treasurer or equivalent position after a maximum of four consecutive years.</p> <p>i. The Board member may continue to serve in other positions on the Board (except the Assistant Treasurer position or equivalent), not beyond the overall term limit of 10 consecutive years, unless the extension was deliberated and approved at the general meeting – refer to 2.9.b.</p>	2.9d	Yes
Principle 3: The charity acts responsibly, fairly and with integrity.			
15	Conduct appropriate background checks on the members of the Board and Management to ensure they are suited to work at the charity.	3.1	Yes
16	<p>Document the processes for the Board and Management to declare actual or potential conflicts of interest, and the measures to deal with these conflicts of interest when they arise.</p> <p>a. A Board member with a conflict of interest in the matter(s) discussed should recuse himself/herself from the meeting and should not vote or take part in the decision-making during the meeting.</p>	3.2	Yes
17	Ensure that no Board member is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes
18	Ensure that no staff is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes

SN	Code Guideline	Code ID	Response
19	Establish a Code of Conduct that reflects the charity's values and ethics and ensure that the Code of Conduct is applied appropriately.	3.4	Yes
20	Take into consideration the ESG factors when conducting the charity's activities.	3.5	<p>Partial Compliance</p> <p>The charity takes ESG factors into consideration, such as encouraging its volunteers to carpool, reuse decorative items, ensuring that governance policies are in place, etc.</p> <p>An ESG policy was drafted and approved in March 2026.</p>
Principle 4: The charity is well-managed and plans for the future.			
21	<p>Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives.</p> <p>a. Ensure the Board approves the annual budget for the charity's plans and regularly reviews and monitors its income and expenditures (For example, financial assistance, matching grants, donations by board members to the charity, funding, staff costs and so on).</p>	4.1a	Yes
22	<p>Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives.</p> <p>b. Implement appropriate internal controls to manage and monitor the charity's funds and resources. This includes key processes such as:</p> <p>i. Revenue and receipting policies and procedures;</p> <p>ii. Procurement and payment policies and procedures; and</p> <p>iii. System for the delegation of authority and limits of approval.</p>	4.1b	Yes

SN	Code Guideline	Code ID	Response
23	Seek the Board's approval for any loans, donations, grants, or financial assistance provided by the charity which are not part of the core charitable programmes listed in its policy. (For example, loans to employees/subsidiaries, grants or financial assistance to business entities).	4.2	No The charity does not provide any loans, donations, grants, or financial assistance which are not part of its core charitable programmes. A policy to document this is in progress.
24	Regularly identify and review the key risks that the charity is exposed to and refer to the charity's processes to manage these risks.	4.3	Yes
25	Set internal policies for the charity on the following areas and regularly review them: a. Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT); b. Board strategies, functions, and responsibilities; c. Employment practices; d. Volunteer management; e. Finances; f. Information Technology (IT) including data privacy management and cyber-security; g. Investment (obtain advice from qualified professional advisors if this is deemed necessary by the Board); h. Service or quality standards; and i. Other key areas such as fund-raising and data protection.	4.4	Partial Compliance Policies a, b, c, e and h exists. Policies d, f and i were approved in March 2026. Policy g is in progress.
26	The charity's audit committee or equivalent should be confident that the charity's operational policies and procedures (including IT processes) are effective in managing the key risks of the charity.	4.5	Yes
27	The charity should also measure the impact of its activities, review external risk factors and their likelihood of occurrence, and respond to key risks for the sustainability of the charity.	4.6	Partial Compliance The charity measures its impact numbers. Reviewing of risk factors is a work in progress.

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

SN	Code Guideline	Code ID	Response
	<i>(Continued)</i> receives more than \$50,000 in annual remuneration, the charity should disclose this fact.		
33	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. Record relevant discussions, dissenting views and decisions in the minutes of general and Board meetings. Circulate the minutes of these meetings to the Board as soon as practicable.	5.6a	Yes
34	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. The Board meetings should have an appropriate quorum of at least half of the Board, if a quorum is not stated in the charity's governing instrument.	5.6b	Yes
35	Implement a whistle-blowing policy for any person to raise concerns about possible wrongdoings within the charity and ensure such concerns are independently investigated and follow-up action taken as appropriate.	5.7	Yes
Principle 6: The charity communicates actively to instil public confidence.			
36	Develop and implement strategies for regular communication with the charity's stakeholders and the public (For example, focus on the charity's branding and overall message, raise awareness of its cause to maintain or increase public support, show appreciation to supporters, and so on).	6.1	Yes
37	Listen to the views of the charity's stakeholders and the public and respond constructively.	6.2	Yes
38	Implement a media communication policy to help the Board and Management build positive relationships with the media and the public.	6.3	Yes

FINANCIAL STATEMENTS



Ambulance Wish (Singapore) Ltd.
(Company Registration Number: 201916704W)
(Registered under Companies Act 1967 and Charities Act 1994)

AUDITED FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2025



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Ambulance Wish (Singapore) Ltd.
AUDITED FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2025

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Ambulance Wish (Singapore) Ltd.

**DIRECTORS' STATEMENT
For the Financial Year Ended 31 December 2025**

The directors present their statement to the members of Ambulance Wish (Singapore) Ltd. (the "Company") together with the audited financial statements for the financial year ended 31 December 2025.

In the opinion of the directors,

- (a) the accompanying financial statements are drawn up so as to give a true and fair view of the financial position of the Company as at 31 December 2025 and of the financial performance and cash flows of the Company for the financial year ended 31 December 2025 in accordance with the provisions of the Companies Act 1967 (the "Companies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") and Charities Accounting Standard ("CAS"); and
- (b) at the date of this statement, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due;

DIRECTORS

The directors of the Company in office at the date of this statement are:

Ai Ling Sim-Devadas
Carol Wee Ping (Wang Ping)
Chan Kong Hoe (Chen Guanghao) (Appointed on 23 June 2025)
Joseph Ong Yew Jin
Sim Eng Huat
Wee Meng Seng Aloysius
Yang Heather Pei Chun (Appointed on 18 January 2025)

ARRANGEMENTS TO ENABLE DIRECTORS TO ACQUIRE SHARES OR DEBENTURES

As the Company is limited by guarantee and has no share capital or debentures, the statutory information required to be disclosed by the directors under Schedule 12(8)(a) and Schedule 12(8)(b) of the Companies Act 1967 does not apply.

The liability of each member is limited to \$100 while he/she is a member, or within one year after he/she ceases to be a member.

At the end of the reporting period, the Company has 7 (2024: 8) members.

Ambulance Wish (Singapore) Ltd.

**DIRECTORS' STATEMENT
For the Financial Year Ended 31 December 2025**

INDEPENDENT AUDITOR

The independent auditor, Tan, Chan & Partners, has expressed its willingness to accept re-appointment as auditor.

On behalf of the Board of Directors

DocuSigned by:

Aloysius Wee

8A8247B7CE16482...

.....
Wee Meng Seng Aloysius
Director

Signed by:

Heather Yang

2DE99F1897A8471...

.....
Yang Heather Pei Chun
Director

Singapore

Date: 17 April 2026

INDEPENDENT AUDITOR'S REPORT

**To the Members of
Ambulance Wish (Singapore) Ltd.
For the Financial Year Ended 31 December 2025**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Ambulance Wish (Singapore) Ltd. (the "Company"), which comprise the balance sheet of the Company as at 31 December 2025, the statement of financial activities and statement of cash flows of the Company for the financial year ended 31 December 2025, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the Company are properly drawn up in accordance with the provisions of the Companies Act 1967 (the "Companies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations"), and Singapore Charities Accounting Standard ("CAS") so as to present fairly, in all material respects, the state of affairs of the Company as at 31 December 2025 and the results and cash flows of the Company for the financial year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company 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 Directors' Statement.

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

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

INDEPENDENT AUDITOR'S REPORT

**To the Members of
Ambulance Wish (Singapore) Ltd.
For the Financial Year Ended 31 December 2025**

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

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the Companies Act, the Charities Act and Regulations and CAS, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair financial statements and to maintain accountability of assets.

In preparing the financial statements, management is responsible for assessing the Company'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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company'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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

INDEPENDENT AUDITOR'S REPORT

**To the Members of
Ambulance Wish (Singapore) Ltd.
For the Financial Year Ended 31 December 2025**

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

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

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

- 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 Company'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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on other Legal and Regulatory Requirements

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

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

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



Tan, Chan & Partners
*Public Accountants and
Chartered Accountants*

Singapore

Date: 17 April 2026

Ambulance Wish (Singapore) Ltd.
STATEMENT OF FINANCIAL ACTIVITIES
For the Financial Year Ended 31 December 2025

	Note	2025 \$	2024 \$
Income			
Income from generated funds			
Voluntary income:			
Donations		234,129	104,732
Fund-raising event		822,525	672,965
	11	1,056,654	777,697
Donation-in-kind		31,919	1,938
Grant income		340,347	256,119
Investment income:			
Interest income		7,779	2,021
Other miscellaneous income		25,706	–
Total income		1,462,405	1,037,775
Less: Cost of generating funds	3	304,749	138,942
Less: Charitable activities	4	504,235	224,646
Less: Governance and administrative costs	5	168,169	202,909
Net income before taxation		485,252	471,278
Taxation	6	–	–
Net income		485,252	471,278
Reconciliation of fund			
Total fund brought forward		1,123,195	651,917
Total fund carried forward		1,608,447	1,123,195

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

Ambulance Wish (Singapore) Ltd.

**BALANCE SHEET
As at 31 December 2025**

	Note	2025 \$	2024 \$
ASSETS			
Non-current asset			
Plant and equipment	7	7,249	8,079
Current assets			
Prepayments		4,064	–
Other receivables	8	1,015	36,766
Bank balances	9	1,665,979	1,128,137
		1,671,058	1,164,903
LIABILITIES			
Current liabilities			
Other payables	10	69,860	49,787
Net current assets		1,601,198	1,115,116
Net assets		1,608,447	1,123,195
FUND			
Unrestricted fund			
Unrestricted income fund		1,608,447	1,123,195
Total fund		1,608,447	1,123,195

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

Ambulance Wish (Singapore) Ltd.

STATEMENT OF CASH FLOWS
For the Financial Year Ended 31 December 2025

	Note	2025	2024
		\$	\$
Operating activities			
Net income before taxation		485,252	471,278
<u>Adjustments for:</u>			
Depreciation of plant and equipment	7	2,230	2,020
Interest income		(7,779)	(2,021)
Operating cash flows before working capital changes		<u>479,703</u>	<u>471,277</u>
<u>Changes in working capital:</u>			
Prepayments		(4,064)	–
Other receivables		35,751	(30,590)
Other payables		20,073	41,486
Net cash flows generated from operations		<u>531,463</u>	<u>482,173</u>
Interest received		7,779	2,021
Net cash flows generated from operating activities		<u>539,242</u>	<u>484,194</u>
 Investing activity			
Acquisition of plant and equipment	7	(1,400)	(10,099)
Net cash flows used in investing activity		<u>(1,400)</u>	<u>(10,099)</u>
 Net increase in cash and cash equivalents			
		537,842	474,095
 Cash and cash equivalents at beginning of financial year			
		<u>1,128,137</u>	<u>654,042</u>
 Cash and cash equivalents at the end of financial year			
	9	<u><u>1,665,979</u></u>	<u><u>1,128,137</u></u>

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

Ambulance Wish (Singapore) Ltd.

NOTES TO THE FINANCIAL STATEMENTS For the Financial Year Ended 31 December 2025

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

1. GENERAL INFORMATION

Ambulance Wish (Singapore) Ltd. (the “Company”) is incorporated and domiciled in the Republic of Singapore, limited by guarantee and not having any share capital.

The Company is registered as a charity under the Charities Act 1994 and is an approved Institution of Public Character (“IPC”) from 17 October 2024 to 31 October 2026.

The Company’s registered office and principal place of business of the Company is located at 209 New Upper Changi Road, #03-631, Singapore 460209.

The principal activities of the Company are those of charitable and other supporting activities aimed at humanitarian work, which includes but not limited to the following activities:

- to give each patient with life-limiting illness the attention that he/she desires by realising such patient’s last wish before dying;
- to add quality to the patient’s final period of life; and
- to bring communities together to care for the dying.

The financial statements for the financial year ended 31 December 2025 were approved and authorised for issue by the Board of Directors on the date of directors’ statement.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

The financial statements, expressed in Singapore Dollar (“\$”), which is the functional currency of the Company have been prepared in accordance with the provisions of the Companies Act 1967 (the “Companies Act”), the Charities Act 1994 and other relevant regulations (the “Charities Act and Regulations”), and Singapore Charities Accounting Standard (“CAS”). The financial statements have been prepared under the historical cost convention except as disclosed in the accounting policies below.

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

Use of estimates and judgements

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

Ambulance Wish (Singapore) Ltd.

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2025**

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

2.1 Basis of preparation (cont'd)

There were no significant judgements 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.

2.2 Income recognition

Income is recognised in the statement of financial activities to the extent that the Company becomes entitled to the income, when it is probable that the income will be received; and when the amount of the income can be measured with sufficient reliability.

Voluntary income

Donations and fund raising income

Donations and fund raising income and donation in kind are recognised on receipt. However, donations received that are subject to donor-imposed pre-conditions are deferred as liabilities until the Company is able to meet the terms of the donations.

Investment income

Interest income

Interest income is recognised on accrual basis using the effective interest rate method.

Other income

Government grants and subsidies

Government grants and subsidies are recognised upon receipt. However, grants received that are subject to donor-imposed pre-conditions are deferred as liabilities until the Company is able to meet the terms of the grants.

Other income

Other income is recognised upon receipt.

Donations-in-kind

Donations-in-kind that are received by the Company for distribution or internal use are recognised as voluntary income at the estimated amount that the Company would have to pay in the open market for an equivalent item at the date of receipt of the donation.

Where such value cannot be estimated with sufficient reliability, this fact is disclosed in the notes to accounts.

Income from donations-in-kind is recognised in the financial period in which the ownership of the donated assets passes to the Company.

Ambulance Wish (Singapore) Ltd.

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2025**

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

2.3 Recognition of expenditures

Expenditures are recognised in the statement of financial activities once the goods or services have been received unless the expenditure qualifies for capitalisation as assets such as inventory and plant and equipment. Expenditure on performance-related grants is recognised to the extent the specified service or goods have been provided. Expenditures in the statement of financial activities are classified under the cost of generating funds, cost of charitable activities and governance costs.

Charitable activities

Expenditure on charitable activities comprises all costs incurred in undertaking work to meet the charitable objects of the Company. Such costs include the direct costs of the charitable activities of the Company together with those support costs incurred that enable these activities to be undertaken.

All resources applied in undertaking activities to meet the Company's charitable objectives are classified under cost of charitable activities.

Governance costs

Governance costs include the costs of governance arrangement, which relate to the general running of the Company as opposed to the direct management functions inherent in generating funds, service delivery and programme or project work. Governance costs will normally include both direct costs such as internal and external audit, legal advice for the Company and costs associated with constitutional and statutory requirements, and related support costs which where material, would comprise apportionment of shared and indirect costs involved in supporting the governance activities.

Allocation of costs

Where appropriate, expenditures that are specifically identifiable to each cost classification are allocated directly to the type of costs incurred. Where apportionment between each costs classification is necessary, the following apportionment bases are applied:

- Usage;
- Head count i.e. on the number of people employed within an activity;
- Floor area occupied by an activity;
- On time basis; and
- Expenditure total.

2.4 Employee benefits

Defined contribution plan

The Company makes contributions to the Central Provident Fund in Singapore. Contributions to the defined contribution plan are recognised as an expense in the period in which the related service is performed.

Ambulance Wish (Singapore) Ltd.

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2025**

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

2.4 Employee benefits (cont'd)

Short-term benefits

All short-term benefits including accumulating compensated absences are recognised in the statement of financial activities in the period in which the employees rendered their services to the Company.

2.5 Plant and equipment

Plant and equipment are carried at cost less accumulated depreciation. Depreciation is charged on the straight-line method to write off the assets over their estimated useful lives as follows:

	<u>Estimated useful lives</u>
Office equipment	5 years

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

The gain or loss arising on disposal or retirement of an item of plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the statement of financial activities.

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

2.6 Other receivables

Other receivables, excluding prepayments, are measured at initial recognition at transaction price, excluding transaction costs, if any. Transaction costs shall be recognised as expenditure in the statement of financial activities. Prepayments shall be initially recognised at the amount paid in advance for the economic resources expected to be received in the future.

After initial recognition, receivables, excluding prepayments, shall be measured at cost less any accumulated impairment losses. Prepayments shall be measured at the amount paid less the economic resources received or consumed during the financial period.

At each balance sheet date, where there is objective evidence that a receivable is impaired, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the statement of financial activities. The allowance recognised is measured as the difference between the asset's carrying amount and the undiscounted future cash flows that the Company expects to receive from the receivables. When a receivable is uncollectible, it is written off against the allowance account for receivables. Subsequent recoveries of amounts previously written off are credited in the statement of financial activities.

Ambulance Wish (Singapore) Ltd.

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2025**

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

2.7 Other payables

Other payables are initially measured at transaction price, excluding transaction costs, if any, both at initial recognition and at subsequent measurement. Transactions costs shall be recognised as expenditure in the statement of financial activities as incurred. Accruals shall be recognised at the best estimate of the amount payable.

2.8 Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents comprise cash at bank and fixed deposits with financial institutions which are subject to insignificant risk of change in value.

2.9 Unrestricted fund

Unrestricted income fund

These represent funds received by the Company that are expendable for any activity within the Company at the discretion of the Management in furtherance of the Company's charitable objectives.

3. COST OF GENERATING FUNDS

	2025	2024
	\$	\$
Bank charges	566	327
CPF contributions	18,017	8,572
Fund raising event - cost	172,746	67,308
Insurance expenses	1,152	598
IT expense	6,092	6,643
Platform transaction fee - giving.sg	1,039	3,144
Staff salaries	91,300	46,585
Staff bonus	12,000	3,833
Telephone and Internet expense	1,900	1,932
	<u>304,749</u>	<u>138,942</u>

Ambulance Wish (Singapore) Ltd.

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2025**

4. CHARITABLE ACTIVITIES

	2025	2024
	\$	\$
CPF contributions	33,092	6,056
Medical expenses	1,091	1,430
Outreach and communications	6,026	30,370
Postage and delivery	263	232
Printing and stationery	1,184	2,826
Rentals - Charitable activities	17,521	7,704
Staff salaries	163,456	26,618
Staff bonus	39,864	9,000
Transportation expense	3,140	4,450
Volunteer training	8,627	15,950
Wish granting expenses	229,971	120,010
	<u>504,235</u>	<u>224,646</u>

5. GOVERNANCE AND ADMINISTRATIVE COSTS

	Note	2025	2024
		\$	\$
Audit fee		9,484	5,500
CPF contributions		14,136	21,364
Depreciation of plant and equipment	7	2,230	2,020
General expenses		–	260
Maintenance fees		240	964
Membership fees		–	142
Refreshment expenses		1,623	1,980
SDL		713	417
Secretarial fee		22,498	4,893
Staff salaries		97,941	129,193
Staff bonus		5,697	31,025
Staff welfare expenses		4,462	234
Training fee		9,145	4,917
		<u>168,169</u>	<u>202,909</u>

6. TAXATION

The Company is registered as an exempt charity under the Charities Act 1994. By virtue of section 13(1)(zm) of the Income Tax Act, the Company is exempted from income tax.

Ambulance Wish (Singapore) Ltd.

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2025**

7. PLANT AND EQUIPMENT

	Note	Office equipment \$
Cost		
As at 01 January 2024 and Additions		–
As at 31 December 2024		10,099
Additions		1,400
As at 31 December 2025		11,499
Accumulated depreciation		
As at 01 January 2024 and Depreciation	5	–
As at 31 December 2024		2,020
Depreciation	5	2,230
As at 31 December 2025		4,250
Carrying amount		
As at 31 December 2024		8,079
As at 31 December 2025		7,249

8. OTHER RECEIVABLES

	2025 \$	2024 \$
Deposits	1,015	1,015
Donation receivables	–	35,751
	1,015	36,766

9. BANK BALANCES

	2025 \$	2024 \$
Cash at bank	465,979	328,137
Fixed deposits	1,200,000	800,000
	1,665,979	1,128,137

Fixed deposits were placed with financial institutions for 6 to 12 (2024: 6) months and earn interest at 0.56% to 1.28% (2024: 1.95%) per annum.

Ambulance Wish (Singapore) Ltd.

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2025**

10. OTHER PAYABLES

	2025	2024
	\$	\$
Accrued operating expenses	67,654	33,876
Other payable	2,206	15,911
	69,860	49,787

11. DONATIONS

	2025	2024
	\$	\$
Tax-deductible receipts	854,090	749,808
Non-tax-deductible receipts	202,564	27,889
	1,056,654	777,697

The Company enjoys a concessionary tax treatment whereby qualifying donors are granted tax deduction for the donations made to the Company.

12. KEY MANAGEMENT PERSONNEL TRANSACTIONS

In addition to information disclosed elsewhere in the financial statements, the following significant transaction took place between the key management personnel at terms agreed between the parties:

	2025	2024
	\$	\$
<u>Compensation of key management personnel</u>		
Salary and bonus	127,788	90,218
CPF contribution	19,670	13,624
	1	1

Number of executive of the Company in remuneration bands:
above \$100,000

13. DONATIONS IN KIND

The Company received donations in kind such as services and support for wish granting during the financial year. The amount recorded is based on the reasonable estimate which is usually the price that the Company would have to pay in the open market for an equivalent item.

14. OVERSEAS TRANSACTION

There is no overseas transaction during the financial years ended 31 December 2025 and 2024 respectively.

Ambulance Wish (Singapore) Ltd.

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2025**

15. FUND RAISING

30/70 Fund-raising Efficiency Ratio

	2025	2024
	\$	\$
Income from fund-raising campaigns	<u>1,397,001</u>	<u>1,035,754</u>
Cost of fund-raising campaigns	<u>304,749</u>	<u>138,942</u>
Fund-raising efficiency ratio	<u>0.22</u>	<u>0.13</u>

The fund-raising efficiency ratio has been computed as $(E+S)/(R+S)$, where **E** refers to the total expenses relating to fund-raising; **R** refers to the total gross receipts from fund-raising, other than receipts from sponsorships; and **S** refers to the total cost or value of sponsored goods and services relating to fund-raising.

16. MEMBERS' GUARANTEE

The liability of each member is limited to \$100 while he/she is a member, or within one year after he/she ceases to be a member.

At the end of the reporting period, the Company has 7 (2024: 8) members.

17. RESERVES POSITION

The Company's reserve position for the financial year ended 31 December 2025 is as follows:

	2025	2024	Increase/ (Decrease)
	\$	\$	%
(A) Unrestricted fund			
Unrestricted income fund	1,608,447	1,123,195	43.20%
(B) Restricted or designated fund	–	–	–
(C) Endowment funds	–	–	–
(D) Total funds	<u>1,608,447</u>	<u>1,123,195</u>	43.20%
(E) Annual operating expenditure	977,153	566,497	72.49%
Ratio of funds to annual operating expenditure (A)/(E)	<u>1.65</u>	<u>1.98</u>	

Ambulance Wish (Singapore) Ltd.

**NOTES TO THE FINANCIAL STATEMENTS
For the Financial Year Ended 31 December 2025**

17. RESERVES POSITION (Cont'd)

Reference:

- (C) An endowment fund consists of assets, funds or properties, which are held in perpetuity, which produce annual income flow for a Company to spend as grants.
- (D) Total funds include unrestricted, restricted/designated and endowment funds.
- (E) Total annual operating expenditure includes expenses related to cost of charitable activities and governance and other operating and administration expenditure.

The reserves of the Company provide financial stability and the means for development of the Company's activities. The Board intends to maintain the reserves at a level sufficient for its operating needs. The Company reviews the level of reserves regularly for the Company's continuing obligations.



ambulancewishsingapore.com

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Singapore 460209



@AmbulanceWishSG