IN THE FAMILY JUSTICE COURTS OF THE REPUBLIC OF SINGAPORE

[2025] SGHCF 7

District Court Appeal No 62 of 2024

	Between
4	XBV
Appellant	And
Respondent	XBU

GROUNDS OF DECISION

[Civil Procedure — Appeals — Filing appeal within prescribed time] [Family Law — Custody — Care and control — Shared care and control arrangement — Handover time]

TABLE OF CONTENTS

INTRODUCTION	1
FACTS AND DECISION BELOW	2
THE PARTIES' CASES	4
ISSUE TO BE DETERMINED	5
THE FATHER'S APPEAL WAS DEVOID OF MERIT	5
THE FATHER'S APPEAL AGAINST THE 20 MAY 2024 ORDERS WAS AN ATTEMPT TO APPEAL AGAINST THE 29 NOVEMBER 2023 ORDERS, EVEN THOUGH THE PRESCRIBED TIMELINE TO APPEAL AGAINST THE 29 NOVEMBER 2023 ORDERS HAD EXPIRED	5
IT WAS NOT NECESSARY FOR THE APPELLATE COURT TO INTERFERE WITH THE JUDGE'S ORDER THAT THE HANDOVER TIME BE AT 6PM ON SUNDAY EVENING	9
THE CASES RELIED ON BY THE FATHER DID NOT ASSIST HIM	14
CONCLUSION	18

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XBV v XBU

[2025] SGHCF 7

General Division of the High Court (Family Division) — District Court Appeal No 62 of 2024
Tan Siong Thye SJ
20 November 2024

22 January 2025

Tan Siong Thye SJ:

Introduction

1 HCF/DCA 62/2024 ("DCA 62") was an appeal brought by the appellant (the "Father") against part of the decision of the District Judge (the "Judge"). The Judge had ordered that the respondent (the "Mother") was to hand over their two children (the "Children") to the Father every Sunday evening at 6pm. The Father contended that the Judge erred in her decision. To the Father, it would have been in the best interests of the Children if the Judge had ordered that the handover time was to be every Sunday morning at 9am.

Appellant's Case dated 30 September 2024 ("Appellant's Case") at para 1.

Appellant's Case at paras 21–25.

Appellant's Case at para 73.

2 The Mother objected to the handover time being varied to 9am every Sunday. The Mother argued that the Father failed to appeal against the Judge's order stipulating that the handover was to take place each Sunday evening; instead, the Father had only appealed against the very limited issue of what time on Sunday evening the handover should take place.⁴ The Mother contended that this procedural error was fatal and the Father should therefore not be allowed to argue for a modified handover time of 9am on Sunday.⁵ Moreover, the Mother contended that there was no basis to change the handover time on Sunday.

3 Having considered the evidence and the parties' submissions in DCA 62, I dismissed the appeal. I now provide the reasons for my decision.

Facts and decision below

- The Father and the Mother were married in May 2011. They have two young daughters. The elder daughter is currently ten years old and attending Primary Four at a local primary school, while the younger daughter is currently eight years old and attending Primary Two at the same primary school. During the marriage, the family stayed in the matrimonial home.⁶
- In June 2022, the Mother, together with the Children, moved out of the matrimonial home to reside with her parents. A week later, the Mother commenced divorce proceedings against the Father. The Mother also filed a summons for interim custody, care and control, and access arrangements pending the result of the divorce proceedings.⁷

Respondent's Case dated 30 October 2024 ("Respondent's Case") at para 24.

⁵ Respondent's Case at para 31.

⁶ Appellant's Case at paras 3–4.

Appellant's Case at para 6; Respondent's Case at paras 6–7.

In October 2022, interim judgment was granted. The court by consent also granted the terms of a draft consent order regarding the division of assets and spousal maintenance. The remaining ancillary matters were adjourned to be heard later.⁸

- Slightly more than a year later, on 29 November 2023, the Judge made substantive orders on the Children's care arrangements as well as their maintenance (the "29 November 2023 Orders"). With respect to the Children's care arrangements, the Judge ordered that both the Father and the Mother were to have joint custody as well as shared care and control. The Mother was to have the Children from Thursday after school to Sunday evening. The Father was to have the Children from Sunday evening to Thursday. The Judge also stipulated that both parties had liberty to apply to the court if they required specific orders as to the care arrangements. I pause here to observe that following the Judge's decision on 29 November 2023, the Father did not appeal against any part of this decision.
- In March 2024 (*ie*, about four months after the 29 November 2023 Orders were made), the parties indicated that they were, amongst other things, unable to agree on the handover time for regular care arrangements on Sunday evening. At a subsequent case management conference that month, the Judge directed the parties to file submissions on, amongst other things, the issue of the handover time for regular care arrangements on Sunday evening.¹⁰

Record of Appeal Volume 2 Part B dated 30 September 2024 at pp 127–130; Appellant's Case at para 7; Respondent's Case at para 7.

⁹ Record of Appeal Volume 1 dated 30 September 2024 ("1ROA") at pp 50 and 52–53.

Record of Appeal Volume 3 Part C dated 30 September 2024 ("3ROAC") at p 256; 1ROA at p 55.

On 20 May 2024, the Judge heard the parties on, amongst other issues, the handover time on Sunday evening. The Judge clarified in her orders (the "20 May 2024 Orders") that since evening conventionally began at 6pm, the specific handover time was to be 6pm on Sunday. The Judge nonetheless noted that it would not be unreasonable if the Mother handed the Children over at 4pm or 5pm, to give the Children and the Father more time for pre-dinner activity and to prepare for the upcoming school week.¹¹

10 The Father appealed against the part of the Judge's decision fixing the handover time at 6pm on Sunday evening.¹²

The parties' cases

The Father argued that the handover time should be changed to 9am on Sunday morning because this was in the Children's best interests. The Father argued that the Judge failed to give weight to the report prepared by the child representative ("CR") appointed by the Judge, which recommended a 9am handover time on Sunday morning. The Father also relied on various cases to support his argument that the handover time should be fixed at 9am on Sunday morning.

The Mother responded that the Father was first and foremost procedurally barred from appealing for a 9am handover time because the Father failed to appeal against the Judge's 29 November 2023 Orders fixing the handover time on Sunday "evening". Moreover, the Mother argued that fixing the handover time at 9am would not give her enough time with the Children and

^{11 1}ROA at pp 58–59 and 63.

^{12 1}ROA at pp 5–6.

would not be in the Children's best interests. Finally, the Mother submitted that the cases relied on by the Father did not assist him.

Issue to be determined

The sole issue before me was whether the Judge erred in fixing the handover time at 6pm on Sunday evening. In addressing this question, an appellate court would be slow to intervene in decisions involving the welfare of children (see *TSF v TSE* [2018] 2 SLR 833 at [49]).

The Father's appeal was devoid of merit

In my view, the Father's appeal in DCA 62 was devoid of merit. First, the Father's appeal here against the 20 May 2024 Orders was an attempt to appeal against the 29 November 2023 Orders, even though the prescribed timeline to appeal against the 29 November 2023 Orders had expired. Second, there was no basis to disturb the Judge's discretion and change the handover time to 9am on Sunday morning. Third, the cases relied on by the Father did not assist him.

The Father's appeal against the 20 May 2024 Orders was an attempt to appeal against the 29 November 2023 Orders, even though the prescribed timeline to appeal against the 29 November 2023 Orders had expired

The Mother submitted that the Father was procedurally barred from arguing for a 9am handover time on Sunday as he did not appeal against the 29 November 2023 Orders, when the Judge had earlier ordered for the handover of the Children to take place on Sunday evening. The Mother contended that if the Father had truly wanted the handover to take place on Sunday morning at 9am, he should have filed a formal appeal against the 29 November 2023 Orders within the timeline prescribed. The Father failed to do so. The Mother submitted

that the Judge was thus correct to clarify on 20 May 2024 that the handover was to take place at 6pm on Sunday evening.13

16 The Father responded that the Judge was not restricted by her 29 November 2023 Orders that the handover was to take place on Sunday evening. The Father mentioned that the Judge, at the case management conference in March 2024, had explicitly invited the parties to address the issue of the handover time. According to the Father, this indicated the Judge's recognition that the handover time was still a live issue between the parties. The Father thus submitted that the Judge erred in subsequently concluding that she was unable to make substantive changes to the 29 November 2023 Orders. The Father also pointed out that the order for handover on Sunday "evening" was ambiguous.14

17 The Family Justice Rules 2014 ("FJR 2014") were revoked by and replaced with the Family Justice (General) Rules 2024 ("FJR 2024") (see P 1 r 2(1) of the FJR 2024). Nevertheless, the FJR 2014 remained the applicable rules in this case as the divorce proceedings were commenced in June 2022,15 before the FJR 2024 came into force on 15 October 2024 (see P 1 rr 1 and 2(3)(a), (d) of the FJR 2024). I observed that under r 831(3)–(4) of the FJR 2014, the court's powers in respect of an appeal are not restricted by reason of any order from which no appeal has been filed:

General powers of Court

831.—(1) ...

Respondent's Case at paras 27-31.

¹⁴ Appellant's Case at para 33(a)–(d).

¹⁵ Writ for Divorce filed on 14 June 2022 in FC/D 2607/2022.

(3) The Family Division of the High Court has the power to —

- (a) draw inferences of fact and to give any judgment and make any order which ought to have been given or made; and
- (b) to make such further or other order as the case may require.
- (4) The powers of the Family Division of the High Court under paragraphs (1), (2) and (3) may be exercised even if
 - (a) no notice of appeal has been given in respect of any particular part of the decision of the Court below or by any particular party to the proceedings in that Court; or
 - (b) any ground for allowing the appeal or for affirming or varying the decision of that Court is not specified in any of the Cases filed pursuant to rule 828 or 829,

and the Family Division of the High Court may make any order, on such terms as it thinks just, to ensure the determination on the merits of the real question in controversy between the parties.

...

Thus, I was not precluded from varying the 29 November 2023 Orders.

In my view, the Father's appeal in DCA 62 against the 20 May 2024 Orders was, in effect, an attempt to appeal against the 29 November 2023 Orders, even though the prescribed timeline to appeal against the 29 November 2023 Orders had expired. The Judge in her 29 November 2023 Orders made it clear that the Father was to have the Children from Sunday evening to Thursday. There was no ambiguity that "evening" here referred to – at the very earliest – 6pm onwards. In the 29 November 2023 Orders, the Judge did not specify the time when she directed the Mother to hand over the Children to the Father on Sunday evening. The Judge expected the parties to work out the

180A at p 50.

details in terms of timing as long as it happened on Sunday evening. When the parties could not resolve it and the Father wanted to have the Children from 9am on Sunday morning, the Judge clarified on 20 May 2024 that the Father could only have the Children from 6 pm on Sunday evening. In my view, if the Father had wanted a 9am handover time on Sunday morning, he should have, under r 825(b) of the FJR 2014, filed an appeal within 14 days of the 29 November 2023 Orders. The Father did not appeal then. Instead, about four months later, the Father sought to change the handover time to 9am on Sunday morning.¹⁷ At the hearing on 20 May 2024, when the Judge decided that the handover time on Sunday evening meant 6pm on Sunday evening, there was no change to the 29 November 2023 Orders. The Father, within the prescribed timeline, appealed against this part of the Judge's decision in the 20 May 2024 Orders. On the pretext of seeking clarification of the 29 November 2023 Orders and then appealing against the Judge's 20 May 2024 Orders, the Father was effectively hoping to change the part of the 29 November 2023 Orders that the handover was to take place on Sunday evening, to an order for a 9am handover time on Sunday morning, long after the period of appeal had expired.

Although I am empowered under r 831(3)(a) of the FJR 2014 to amend the 29 November 2023 Orders, I was not minded to do so. If the Father had wished for a 9am handover time on Sunday, he should have appealed against the 29 November 2023 Orders in accordance with the procedural rules. Indeed, a party must comply with the procedural rules to exercise his or her right of appeal (see *AD v AE* [2004] 2 SLR(R) 505 at [22]). The Father did not appeal against the 29 November 2023 Orders. I also observed that the Father did not make an application under s 128 of the Women's Charter 1961 (2020 Rev Ed) ("WC") to vary the handover time to 9am on Sunday morning as there was no

¹ROA at p 55.

material change in the circumstances. By seeking a "clarification" of the 29 November 2023 Orders four months later, the Father created an opportunity for himself to appeal against the 20 May 2024 Orders fixing the handover time at 6pm on Sunday evening. In other words, the Father was actually appealing against the 29 November 2023 Orders, when the time to appeal had lapsed. Thus, the Father's appeal, which he had brought after he failed to appeal against the 29 November 2023 Orders within the prescribed timeline, was procedurally defective and devoid of merit.

DCA 62 was, therefore, procedurally defective and could be dismissed on this ground alone. Nonetheless, I shall explain why the Father's appeal was also devoid of merit on the facts of this case.

It was not necessary for the appellate court to interfere with the Judge's order that the handover time be at 6pm on Sunday evening

- 21 The Father argued that the handover time should be changed to 9am on Sunday morning because this was in the Children's best interests. The Father submitted that the Judge did not explain why it was in the best interests of the Children for the handover time to be fixed at 6pm on Sunday. In this regard, the Father mentioned that the CR had recommended that the handover time be at 9am on Sunday morning.¹⁸
- The Father explained that the handover time at 6pm on Sunday deprived the Children of any leisure activities or outings with the Father, and the opportunity to have a weekend meal with the Father. The Father said that, prior to the 29 November 2023 Orders, he had typically brought the Children out for activities on weekends. By fixing the handover time at 6pm on Sunday, the

Appellant's Case at paras 21–25 and 42.

Father submitted that the Children were unable to strengthen the bond they had formed with the Father when participating in the weekend activities. The Father contended that the Children would be unable to share special memories with him on such weekend activities as they grew up. The Father also argued that, by being unable to bring the Children out for activities on weekends, he was unable to contribute to the Children's overall psychological, emotional, physiological and educational development.¹⁹

- The Mother argued that the Judge was correct in fixing the handover time at 6pm on Sunday evening. The Mother emphasised that the Judge was not bound by the CR's recommendation and, thus, was not obliged to adopt the CR's recommendation of a 9am handover time. The Mother submitted that on the Father's own evidence, he did not require the weekends in particular to undertake his bonding activities with the Children since he had "flexibility" in his working hours. The Mother also contended that the Judge had apportioned equally the parties' time with the Children. If the CR's recommendation as to the 9am handover time on Sunday were adopted, the Mother would have less time with the Children as compared to the Father. The Mother submitted that the Father's claims as to the impact and consequences of the 29 November 2023 Orders were exaggerated. In any event, the Mother disputed the Father's claims of the activities he alleged he had engaged in with the Children.²⁰
- In my view, the facts of the case here did not warrant changing the handover time from 6pm on Sunday evening to 9am on Sunday morning. In determining what was the appropriate handover time for the Children, their welfare was of paramount consideration. As reiterated recently by the Court of

¹⁹ Appellant's Case at paras 33(e)–(h), 42, 45, 51 and 55.

Respondent's Case at paras 39, 46–47 and 51.

Appeal in WKM v WKN [2024] 1 SLR 158, consideration of the welfare of a child is the "golden thread" running through all proceedings that directly affect the interests of children (at [1]). What is in the best interests of a child turns on the specific facts of each case (see IW v IX [2006] 1 SLR(R) 135 at [27]). It is also important to bear in mind that the present case involved both parents being granted shared care and control of the Children. This meant that the Children should spend roughly the same amount of time living with both parents (see WXA v WXB [2024] SGHCF 22 ("WXA") at [9]; AQL v AQM [2012] 1 SLR 840 ("AQL") at [9]).

25 I rejected the Father's submission that the Judge's fixing of the handover time at 6pm on Sunday was not in the best interests of the Children because it deprived the Children of the opportunity of having dinner with the Father and the Children were unable to engage in various activities with the Father. In my view, 6pm was suitable for the Father to have dinner with the Children and in time to prepare them for the upcoming week. I accepted that the Father would be unable to bring the Children out for leisure activities when he takes over at 6pm. But the Father could still forge his bond with the Children through activities on other days besides the weekends. Indeed, the Father has other opportunities to bond with the Children. In the 20 May 2024 Orders, the Judge stipulated that for the June and November/December school holidays in even years beginning from 2024, the Father would have the Children for the first half of the school holidays while the Mother would have the Children for the second half of the holidays. For the June and November/December school holidays in odd years starting from 2025, the Mother would have the Children for the first half of the school holidays while the Father would have the Children for the second half of the holidays.²¹ The Father has plenty of opportunities during the

²¹ 1ROA at p 12.

school holidays to bring the Children out for various activities, and thus bond with them. The Father still has plenty of opportunities to contribute to and participate in the Children's overall psychological, emotional, physiological and educational development. Thus, I did not agree with the Father's suggestion that the 6pm handover time was not in the best interests of the Children because it deprived them of the opportunity to have dinner with the Father and to participate in various activities with him.

- If the handover time were fixed at 9am on Sunday morning, it would also have resulted in a disproportionate apportionment between the Father and the Mother of the time they each had to bond with the Children. As I noted earlier (see [24] above), when the court grants an order for shared care and control, this means that the Children should spend roughly the same amount of time living with both parents. I accepted that it was impractical to mathematically apportion time equally between the parents (see *TAU v TAT* [2018] 5 SLR 1089 at [13]). But the apportionment of time could not in my view be disproportionate towards one parent.
- Under the current care arrangements, the Mother had the Children from Thursday after school to 6pm on Sunday evening. The Father then had the Children from 6pm on Sunday evening to Thursday.²² Primary school generally starts at 7.30am and ends at 1.30pm. The Mother had approximately 3 days and 4½ hours with the Children. The Children were under the Father's care for the remaining 3 days and 19½ hours. While the Judge did not explain precisely how she apportioned the time between the Mother and the Father, it appeared that she apportioned more time to the Father to take into account the fact that the Children were in school for a greater proportion of his allotted time, as

²² 1ROA at p 10.

compared to the Mother. If I discounted the time the Children spent at school, the Mother had 2 days and 22½ hours with the Children, while the Father had 2 days and 19½ hours with the Children. But if I then granted the Father's proposed 9am handover time, the Mother would now only have 2 days and 13½ hours with the Children, while the Father would now have 3 days and 4½ hours with the Children. Given that the Children are to spend roughly the same amount of time with each parent under the shared care and control arrangement, the Father's proposal skewed the apportionment of time disproportionately against the Mother. The Father's proposal would deprive the Mother of meaningful time with the Children. It was thus not in the Children's best interests to adopt the Father's proposal.

I did not accept the Father's submission that, had the Judge properly considered the CR's report, the Judge would have ordered that the handover time be at 9am on Sunday. It is true that the CR had recommended that the Father was to have the Children from 9am on Sunday to Thursday morning.²³ But under s 130 of the WC, while the court may consider the advice of any person trained or experienced in child welfare, it is not bound to follow such advice. In any event, the Judge had the discretion not to follow the CR's recommendation. As explained earlier (see [27] above), setting the handover time at 9am on Sunday meant that the Mother would ultimately have 2 days and 13½ hours with the Children while the Father would have 3 days and 4½ hours with the Children. Accepting the Father's proposal and reducing the time the Children spend with the Mother went against the grain of shared care and control, which aims to ensure that the Children spend roughly the same amount of time with each parent (see [24] above).

³ROAC at p 105.

Finally, I turn to the cases relied on by the Father.

The cases relied on by the Father did not assist him

- The Father cited various cases that purportedly supported his contention that the time the Children spend with the Father on weekends should be adjusted through a 9am handover time on Sunday morning. The Mother responded that all of these cases were distinguishable from this case.²⁴
- In my view, the cases relied on by the Father did not assist him because they were distinguishable from the present appeal.
- The Father relied on *AD v AE (minors: custody, care, control and access)* [2005] 2 SLR(R) 180 ("*AD (HC)*"), *BLD v BLE* [2013] SGDC 333 ("*BLD*"), *TDZ v TEA* [2015] SGFC 83 ("*TDZ*"), *UEV v UEW and UEX* [2017] SGFC 101 ("*UEV*") and *WXA* for the general proposition that it is important for both parents to spend quality time with the Children on weekends.²⁵ At the outset, I found that these cases were on their facts materially different from the present case:
 - (a) In *AD (HC)*, Choo Han Teck J ("Choo J") reduced the overnight access of the wife to the son from once a week to once a fortnight. Choo J reasoned that the previous order giving the wife overnight access from 10am on Saturday to 10pm on Sunday was excessive as it gave the wife access during the "prime time" of the week, with none left for the husband (at [6]). *AD (HC)* was distinguishable from the present case. First, unlike the present case, the husband was to have custody, care and

Appellant's Case at para 65; Respondent's Case at para 58.

Appellant's Case at paras 59–64.

control of the son, with access to the wife. The considerations in determining the care arrangements in relation to the son were different in relation to the husband and the wife. The focus there would have been on ensuring that the parent not granted sole care and control was granted reasonable access to the child (*AQL* at [7]). In contrast, the focus in the present case was specifically on ensuring that the Children spend roughly the same amount of time with each parent. Second, in *AD* (*HC*), the original order was for the mother's access to end at 10pm; Choo J thus took the view that the father was being deprived of "prime time" which he could spend with the son. In contrast, as the handover time here is at 6pm on Sunday evening, this still leaves the Father with "prime time" to have dinner with the Children before preparing them for school the next day. Thus, *AD* (*HC*) did not assist the Father.

(b) In BLD, the wife was granted care and control of the children while the husband was to have access to the children on Wednesday from 6pm to 8.30pm, and on weekends, alternating between Saturday from 12pm to 10pm and Saturday from 12pm to Sunday at 10am. The husband wanted the handover time on alternate Sundays to be changed from 10am to 5pm. The court noted that while the non-custodial parent should have sufficient weekend access, this should not be so excessive as to deprive the custodial parent of spending meaningful time with his or her children. On the facts, the court concluded that a 10am handover time was sufficient for the husband, since he would have sufficient access every Saturday and every Wednesday. The court also took the view that the husband would get a significant amount of access during the school holidays as well as on other occasions (at [31]-[36]). In contrast to BLD, the Father and the Mother here have shared care and control, such that different considerations came to the fore (see [28(a)]

above). Indeed, it was important, as highlighted, to ensure that both parents spend roughly the same amount of time with the Children. And as I found earlier (see [27] above), accepting the Father's proposal of a 9am handover time skewed the time apportioned between the parties disproportionately against the Mother. This sufficed to distinguish *BLD* from the present case. Thus, *BLD* did not assist the Father.

- (c) In TDZ, the wife was granted care and control of the children while the husband was to have liberal access to the children. The order stipulated that the husband would have overnight access every alternate weekend from Friday to Sunday at 9pm (at [3]). TDZ was readily distinguishable from the present case for two reasons. First, as with AD (HC) and BLD, TDZ was a case where one parent was awarded sole care and control. In contrast, because the Father and the Mother in this case have shared care and control, the focus was on ensuring that the Children spend roughly the same amount of time with each parent. Adopting the Father's proposal did not meet this objective. Second, the scope of the order in TDZ was such that each parent would, on alternate weekends, effectively spend the entire weekend with the children. In contrast, the Father in the present case has time from 6pm on Sunday to have dinner with the Children and engage with them. The factual matrix in TDZ was different from that here. Thus, TDZ did not assist the Father.
- (d) In *UEV*, the wife was granted care and control of the child while the husband was granted access from Friday evening to Sunday morning. The court there rejected the wife's submission to have more time on the weekend, on the basis that she had the flexibility in her career such that she could spend sufficient time with the child on weekdays as well as on Sunday (at [54] and [62]). *UEV*, like *AD (HC)*, *BLD* and *TDZ*,

was distinguishable simply because, unlike the present case, it did not concern an arrangement where both parents had shared care and control. Indeed, the specific care arrangements in UEV differed from the care arrangements in this case. The consideration here, ie, the need to ensure that both Children spend roughly the same amount of time with each parent, did not come to the fore in UEV. And adopting the Father's proposal did not achieve the objective of ensuring that both Children spend roughly the same amount of time with each parent. Thus, UEV did not assist the Father.

- (e) In *WXA*, the wife was granted sole care and control of the children, with the husband to have access to the children every week from Fridays after school to 11.59pm on Saturdays (at [14] and [18]). Since *WXA* did not involve a shared care and control arrangement, the same considerations did not come to the fore there as they did here. The focus in this case was on the need for the Children to spend roughly the same amount of time with each parent. And the Father's proposal did not achieve this objective. *WXA* was distinguishable from the present case. Thus, *WXA* did not assist the Father.
- I accepted that, as a general proposition, the weekends might be the best time for parents to spend time with their child or children, and it is thus important for both parents to spend quality time with their child or children on weekends and public holidays (*WXA* at [18]; *TDZ* at [18]). But ultimately, it must be remembered that determining what is in the best interests of a child turns on the specific factual matrix of each case. And in this case, it was in the best interests of the Children to spend roughly the same amount of time with both the Father and the Mother. If I accepted the Father's proposal of a 9am handover time on Sunday, the Mother would be severely disadvantaged as she

would be deprived of meaningful time with the Children. In any event, as I have explained above, the Father's reason for needing to spend time with the Children

on weekends to engage in various activities lacked merit (see [25] above).

Conclusion

34 In summary, I dismissed the appeal because it was devoid of merit:

(a) The Father's appeal here against the 20 May 2024 Orders was an

attempt to appeal against the 29 November 2023 Orders, even though

the prescribed timeline to appeal against the 29 November 2023 Orders

had expired.

(b) There was no basis on the facts to change the handover time from

6pm on Sunday evening to 9am on Sunday morning.

(c) The cases relied on by the Father did not assist him.

35 I awarded the Mother \$3,000 in costs, including disbursements.

Tan Siong Thye Senior Judge

> Yap Teong Liang and Huang Liang Jun Russell (T L Yap Law Chambers LLC) for the appellant;

Chan Qi Ming Eugene and Gill Carrie Kaur (Harry Elias Partnership

LLP) for the respondent.