



En Community
Services Society

ANNUAL REPORT
FY 2021-2022

Touch. Train. Transform

CONTENTS

Strategic Vision	3
About Us	4
Chairman's Message	5
Executive Director's Message	6
FY 2022-2023 Council Board	8
Corporate Governance	11
At a Glance	15
In the Spotlight	16
Highlights	18
Services and Programmes - Reports	19
Community Partners and Volunteers, Donors	29
Operating Expenses and Charity Dollars	32
Audited Financial Statements and Reports	33
Contacts & Locations	59
Corporate Data	60

OUR VISION

Every Home A Happy Home

We believe that every home and every individual we serve can be transformed into a happy home and a happy individual through the preventive care, developmental care, and remedial programmes we provide for the community.

OUR MISSION

Touch, Train, Transform

Our mission is to touch and train individuals to transform their families through the programmes we provide and by encouraging them to make a difference to our community.

OUR VALUES

Love Self, Love Family, Love Community

STRATEGIC VISION

En Community Services Society seeks to promote and provide social community services, advice, counselling services, guidance, and assistance to our service users in areas of education, career development and family through talks, seminars, workshops, and home visitations; aimed to grant or participate in granting aid to help the poor, sick, aged, and needy in the community.

ABOUT US

Established in 2003, En Community Services Society (ECSS) is a non-profit Social Service Agency (SSA) that desires every home in the community to be a happy home, by touching and training individuals to transform themselves, their families, and the community.

We craft and deliver programmes that meet the needs of our service users, who are the youths, parents, seniors, and families; through community projects, education, and counselling programmes.

As an advocate in preventive and developmental care, we promote active ageing amongst the seniors, engage with the youths in after-school activities, conduct family life education programmes for parents, as well as reach out and care for families in distress through our care and counselling programmes.

Tri-Love Pillars

ECSS delivers its services through the Tri-Love programmes based on its values of “Love Self, Love Family, Love Community”. The programmes are provided according to the pillars of Tri-Love Elderly (TLE), Tri-Love Family (TLF), Tri-Love Youth (TLY).

Under these three pillars, we reach out to the at-risk and needy in the community by catering to their mental, physical, emotional, and even financial needs and impart important life skills and knowledge to them so that they will be able to meet and overcome their challenges independently in time to come. We work with government authorities, community organisations and corporate partners to run our services and programmes to ensure our assessments and service deliveries are evidence-based and goals-specific, relevant to current and pertinent needs in the society and compliant to governing policies.

CHAIRMAN'S MESSAGE

EN Community Services Society (ECSS) went through an arduous journey in the past two years due to the implementation of COVID-19 Safety Measurements. As a result, many of our programmes had to be suspended during those phases. Thankfully, we have since been able to resume our programmes and many of our participants have returned to join us. We are glad that with the resumption of elderly programmes and courses, many of our elderly participants are able to continue to benefit from them and make their days fulfilling.

ECSS will soon be reaching our milestone of 20th year. With this milestone, we believe that it is also the start of a new journey. Our call is not just to provide every elderly participant with active ageing programme or to care for their mental and physical wellness. Our goal is to enable them to be an inheritor of resilience, courage, and obedience from their days of nation-building and to pass it on to the next generations.

As such, we need to embrace ourselves for the change in pace and operations, to provide adequate training and equipping the elderly. In this process of enabling others, we will also benefit and be nurtured in turn. I strongly believe that our team will become more knowledgeable, capable and caring in serving the community, bringing ECSS to a greater height in impacting the community.



Mr Eugene Tan Yew Keng
Chairman

“

Our call is not just to provide every elderly participant with active ageing programme or to care for their mental and physical wellness.

”

EXECUTIVE DIRECTOR'S MESSAGE

In the past 12 months, ECSS's programmes and services continue to be impacted due to the Covid-19 pandemic.

It was a real challenge for the management as we are lacking many resources to ensure operations and sustainability in the long run. With the Board's continual guidance and timely support, they have provided new ideas to meet the organisation's evolving circumstances and needs. The work team had to adjust to the "new normal" and clients have also adapted to these changes. In short, the pandemic has given us a new lease of life, despite its many challenges.

We are a service-based social and community work agency; providing community services and developing our clients to have the opportunity and to meet their potential in creating an active lifestyle in an ageing society.

Therefore, besides promoting active ageing and lifelong learning, our work team's ultimate goal is to meet the needs of the seniors. As a result, the frontline work team has embarked on numerous learning initiatives to enrich their knowledge and skills to upgrade our programmes and services.

“In short, the pandemic has given us a new lease of life, despite its many challenges.”



Ms Chan Chui Han Carol
Executive Director

行政执行长汇报

“就像黑暗尽头必有曙光，我们在新常态当中看到各人与机构的成长新阶段。”

曾翠娴女士
行政执行长

过去的这12个月，贯彻着的是疫情之后的迷茫与不安。从管理的角度，这是一个全新的方位，特别是在多样资源不足的情况下，更加需要面对各样的调整。有幸的是，经过管理层的深思熟虑，加上外援的资金和专人在人力资源方面的探索及研究，促使我们的工作团队在管理和执行规划这两方面得到新的概念化调整。期盼在接下来的日子里，我们能够得到全面性地更新与跨进。我拭目以待见证新常态的成形。

当我们以服务的角度观察当前的大群体服务对象的情况和需要，便不难发现需求上的转变。新兴嗜好与兴趣，加上不同工作团队的各具创新，在融合性配合下，将新思想成为新项目。在认同学习如细水长流的原则下，融合知识和技巧传递及管理层求稳求精的方式，学习成为全面性的动向。

团队在各有所长的整体当中，我们在求同存异的共存原则下，几经波折地度过磨合阶段。就像黑暗的尽头必有曙光，我们在新常态中看到各人与机构的成长新阶段。

自2019年因疫情经济拮据，期间的反思让人痛定思痛。细想好不容易来到今天的光景，检讨之后却发觉，为了具体完成第一使命的发展，是否可以来个了断或是重新起步？就在彷徨的一刻，偶然得到了一个契机，于是我们尝试让第三方从客观的角度分析问题，或许能有不一样的发现。就这样，管理阶层经过几番讨论一致肯首，于7月份展开计划，至10月份完成报告，盼望届时有一个初步报告，而实践就是执行人员的经验、环境的动力，或许会有落差。

COUNCIL BOARD

Council Profile

En Community Services Society (ECSS) is governed by a Council Board whose members are made up of volunteers according to its Constitution. The Council's role is to provide stewardship and directions to ECSS and strives to fulfil its mission and strategic vision according to its values and objectives.

The Council is responsible for maintaining good corporate governance and compliances to the Code of Governance for Charities and Institutions of a Public Character (IPC) guidelines recommended by the Charity Council.

It acts as one entity and represents the interest of ECSS, by governing its affairs on behalf of the Management and staff of ECSS.

The Council plans strategically for the organisation and elects members with diverse professional expertise and backgrounds who will contribute to the long-term development of ECSS. Board members do not receive any remuneration and benefits for their involvement in ECSS. No staff member of ECSS is a member of the Council and no Council Member holds any staff appointment.

Council meetings are held four times a year, excluding the Annual General Meeting. ECSS does not have related entities or other vested investments.

Council Meeting Attendances for FY 2021-2022

Name	Designation	Attendance
Eugene Tan Yew Keng	Chairman	4 out of 4
Soh Pik Chuan	Honorary Secretary	3 out of 4
Tan Toong Wuay	Honorary Treasurer	4 out of 4
Bridget Wong Teo Soh Peng	Member	4 out of 4
Yap Li Ping	Member	2 out of 4
Lim Hong Wee	Member	4 out of 4
*Teo Boon Hiok	Member	1 out of 4
*Goh Chin Chuan	Member	4 out of 4
*Ong Hui Hui	Member	3 out of 4
*Lam Tien Keong	Member	0 out of 4
*Eileen Hoo	Co-Opt	-
*Jenny Chui	Co-Opt	-

**As some Council members were appointed and discharged during the financial year, the number of meetings scheduled may vary. Co-opted members meet separately under their respective sub-committees and attendances are not reflected here.*

COUNCIL BOARD (continued)

Council Renewal and Term Limits

The Council conducts renewal and succession planning. Under its Constitution, members hold office for a term of two years and are eligible for re-election at the end of each term, except for the office of the Treasurer; the Treasurer cannot be re-elected for a consecutive term.

Council Members of the ECSS Management Board are elected at the Annual General Meeting. Their term of office commences on 1 July following the Annual General Meeting.

Council Committees

The Council oversees several committees, each with different and specific functions and responsibilities, and chaired by appointed/elected Council members. These committees include the Human Resource Committee, Finance Committee and Strategy & Programmes Committee. Staff members may sit in the committees to assist in the implementation and execution of plans by the committees.

Meetings are held regularly by these committees to provide advice and execute its responsibilities.

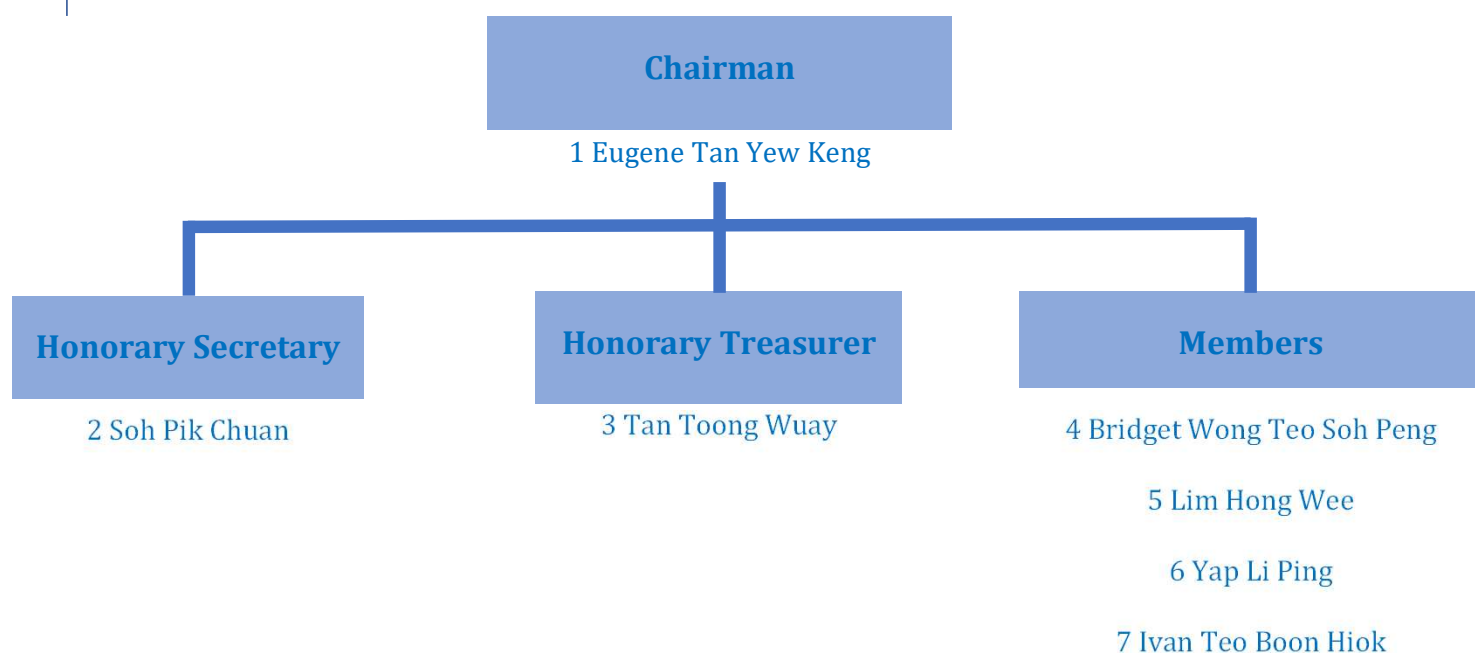
The Chairman of the Council is an ex-officio member of all Council Committees and has the right to attend all meetings.

Council Committees 2022-23

Human Resource	Finance	Strategy & Programmes
Yap Li Ping (Chair) Eileen Hoo (co-opted) Jenny Chui (co-opted) Chan Chui Han (staff - ED) Julie Joseph (staff)	Tan Toong Wuay (Chair) Goh Chin Chuan Yap Li Ping Chan Chui Han (staff - ED)	Soh Pik Chuan (Chair) Goh Chin Chuan Chan Chui Han (staff - ED)

COUNCIL BOARD (continued)

Financial Year 2022-2023



CORPORATE GOVERNANCE

Policies

Conflict of Interest

Procurement of contracts for goods and services should be on an arm's length basis. For instance, En Community Services Society should not engage consulting services from a Council Member or Council Member's relative on less attractive terms than could have been obtained from the open market.

Quotation Procedures and Financial Transactions

When a related party (i.e ECSS staff, council member, staff and/or council member's family) participates in the submission of quotations for any purchase, the designated person will ensure a minimum collation of 3 quotations including the quotation by the related party. The designated person will record details of the quotation price, assess company creditability and expertise, and submit these details for the council's approval.

During the selection process, any Council Member with conflict of interest (if quotation party is closely associated or related to council member) will not vote or participate in the selection process.

Only upon the Council's approval can then the designated person proceeds with the purchase.

Reserve Policy

En Community Services Society's Reserve Policy is to maintain a reserve equivalent to 6 months of the annual operating expenditure. Any amount in excess of this may be invested in accordance with the decision of the Council.

Council and Staff Remuneration Declaration

No paid staff received an annual remuneration of above \$100,000 (SGD) during the financial year 1 July 2021 – 30 June 2022.

No Council Members received any remuneration from En Community Services Society during the financial year of 1 July 2021 – 30 June 2022.

Whistle Blowing Policy

En Community Services Society has established the Whistle Blowing Policy to enable staff, volunteers, service users or the public to report inappropriate

behavior or misconduct without fear of adverse consequences.

ECSS Personal Data Protection Policy

Binding Agreement

En Community Services Society (ECSS), as an entity, commits itself to the suggested guidelines of Personal Data Protection Act (PDPA). ECSS respects, values and understands the importance of our service users, partners, donors, volunteers and employees' privacy.

If any party wish to access, update or otherwise change or remove any information that has been provided, they can contact ECSS at encom@ecss.org.sg. ECSS reserves the right to verify your identity before handing over the data or correcting the data as requested.

Code of Conduct

ECSS currently follows and adopts the Code of Conduct of the profession according to The Singapore Association of Social Workers.

Core Values

1. Service to Humanity
2. Social Justice
3. Dignity and Worth of the Person
4. Importance of Human Relationships
5. Integrity
6. Competence

Ethical Principles: Responsibilities

The core values of social work are embedded in the following ethical responsibilities, which are relevant to the professional activities of social workers. They include social workers' responsibility to

- a) clients,
- b) colleagues,
- c) practice settings,
- d) the social work profession, and
- e) society.

Extracted from The Singapore Association of Social Workers (SASW) Code of Professional Ethics.



Governance Evaluation Checklist (Enhanced Tier)

S/N	Code guideline	Code ID	Response
BOARD GOVERNANCE			
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Compiled
	Are there governing board members holding staff* appointments? (skip items 2 and 3 if "No")	NA	Yes
2	Staff does not chair the Board and does not comprise more than one third of the Board.	1.1.3	Compiled
3	There are written job descriptions for the staff's executive functions and operational duties, which are distinct from the staff's Board role.	1.1.5	Not Compiled
	<i>Explanation: Post-restructuring monitoring initiated by board member</i>		
4	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years . If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	Compiled
5	All governing board members must submit themselves for re-nomination and re-appointment , at least once every 3 years.	1.1.8	Compiled
6	The Board conducts self evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	1.1.12	Compiled
	Is there any governing board member who has served for more than 10 consecutive years? (skip item 7 if "No")	NA	Yes
7	The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years .	1.1.13	Compiled
8	There are documented terms of reference for the Board and each of its committees.	1.2.1	Compiled
CONFLICT OF INTEREST			
9	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Compiled
10	Governing board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Compiled
STRATEGIC PLANNING			
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Compiled



Governance Evaluation Checklist (continued)

S/N	Code guideline	Code ID	Response
HUMAN RESOURCE AND VOLUNTEER MANAGEMENT			
12	The Board approves documented human resource policies for staff.	5.1	Complied
13	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied
14	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied
Are there volunteers serving in the charity? (skip item 15 if “No”)		NA	Yes
15	There are volunteer management policies in place for volunteers.	5.7	Complied
FINANCIAL MANAGEMENT AND INTERNAL CONTROLS			
16	There is a documented policy to seek the Board’s approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity’s core charitable programmes.	6.1.1	Complied
17	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures .	6.1.2	Complied
18	The Board ensures that reviews on the charity’s internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied
19	The Board ensures that there is a process to identify, and regularly monitor and review the charity’s key risks .	6.1.4	Complied
20	The Board approves an annual budget for the charity’s plans and regularly monitors the charity’s expenditure.	6.2.1	Complied
Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 21 if “No”)		NA	No
FUNDRAISING PRACTICES			
Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 19 if “No”)		NA	Yes
22	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied
Did the charity receive donations in-kind during the financial year? (skip item 20 if “No”)		NA	Yes
23	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	Complied



Governance Evaluation Checklist (continued)

S/N	Code guideline	Code ID	Response
DISCLOSURE AND TRANSPARENCY			
24	The charity discloses in its annual report — a) the number of Board meetings in the financial year; and b) the attendance of every governing board member at those meetings.	8.2	Complied
Are governing board members remunerated for their services to the Board? (skip items 22 and 23 if “No”)		NA	No
Does the charity employ paid staff? (skip items 24 and 25 if “No”)		NA	Yes
27	No staff is involved in setting his own remuneration.	2.2	Complied
28	<p>The charity discloses in its annual report — (a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity's subsidiaries) exceeding \$100,000 during the financial year; and</p> <p>(b) whether any of the 3 highest paid staff also serves as a governing board member of the charity.</p> <p>The information relating to the remuneration of the staff must be presented in bands of \$100,000. <u>OR</u> The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.</p>	8.4	Complied
Explanation: No staff has received annual remuneration exceeding \$100,000.			
29	<p>The charity discloses the number of paid staff who satisfies all of the following criteria: (a) the staff is a close member of the family³ belonging to the Executive Head⁴ or a governing board member of the charity;</p> <p>(b) the staff has received remuneration exceeding \$50,000 during the financial year.</p> <p>The information relating to the remuneration of the staff must be presented in bands of \$100,000. <u>OR</u> The charity discloses that there is no paid staff, being a close member of the family belonging to the Executive Head or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year.</p>	8.5	Complied
Explanation: We have one paid staff who is a close member of the family to Chairman, whose annual remuneration exceeding \$50,000. This relationship is declared in our annual Conflict of Interest disclosure statement.			
Public Image			
30	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	Complied

Applicable to large charities with gross annual receipts or total expenditure of **\$10 million or more**;
And IPCs with gross annual receipts or total expenditure **from \$500,000 to less than \$10 million**.



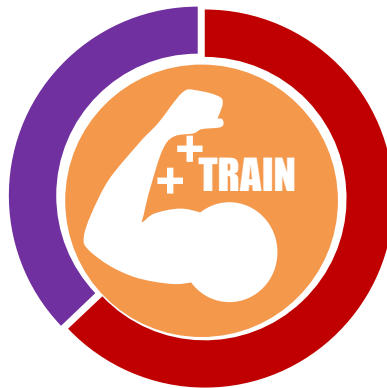
AT A GLANCE

Data from taken from 1st July 2021 to 30th June 2022



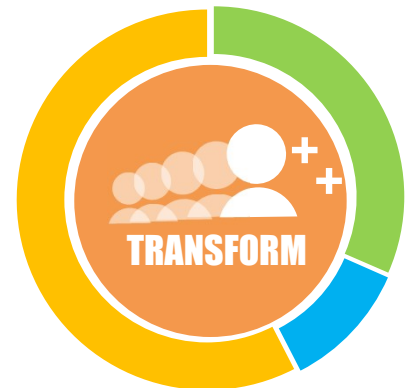
9,520

Total Engagements



1,544

Life-Long Learning Participants



834

Unique Individuals

CT HUB

TNCC

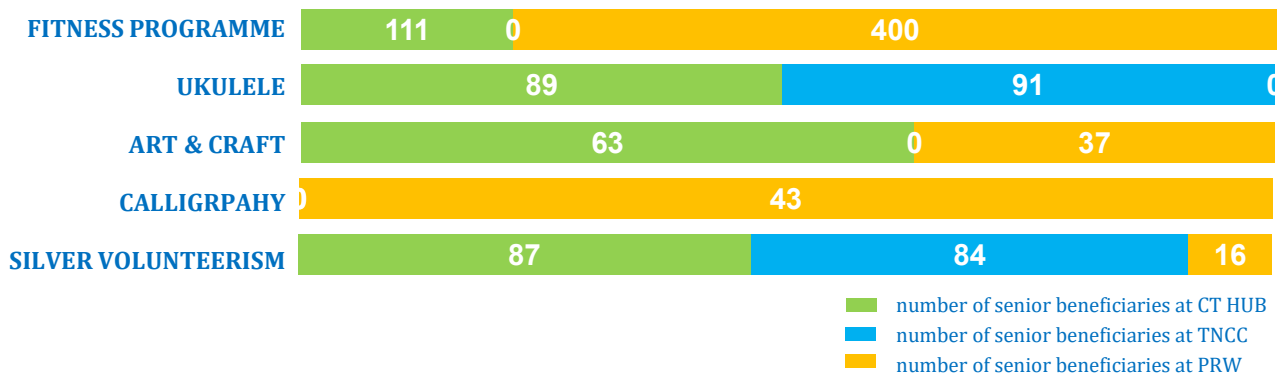
PRW

NSA Courses

IL Programmes

TRI-LOVE ELDERLY

Notes: *due to renovation works at TNCC, all activities on-site were halted hence the low number of participation.



Project **HAMIDA**
(Healing through Art and
Music Intervention for
the Differently Abled)

Total No. of Sessions	Tot No. of participants (beneficiaries)	Unique head count
22	18	38

IN THE SPOTLIGHT

Long Service Staff *As of 30 June 2022*



*Chan Chui Han Carol – Executive Director
15 years 9 months*



*Julie Joseph – Human Resource Executive
10 years 4 months*



*Rosalind Ong – Deputy Head, Operations
8 years 7 months*



*Tan Ee Huei – Facilities Executive
6 years 2 months*

IN THE SPOTLIGHT



Samuel Lim – Fitness Instructor
“ECSS has given me the opportunity to help the community in the way that I envisioned, which is to promote a healthy lifestyle and healthy social circle among seniors.”



Lam Lee Chin – Programme Executive
Lee Chin is committed to serving the elderly community and strives to provide excellent service support to facilitate their learning journeys with ECSS.



Alphonsus Yang – Programme Executive
Alphonsus is one of those rare individuals who have conquered all air, land and sea in his previous careers and is still inspired to get close to the seniors and help them find new meaning in life.



Natalie Koh – Volunteer Management Executive
As one of the youngest and latest to join ECSS, Natalie has great passion to serve people in need and is an enthusiastic advocator of social services for the elderly.

HIGHLIGHTS

July
2021

Launch of ILP, a new C3A funded programme under the NSA



27 Nov
2021

ECSS Online Fundraising Concert



Dec
2021

2021 Inaugural ECSS Christmas Panettone Fundraising Sale



April
2022

Launch of EN-Ball Functional Fitness Exercise



SERVICES & PROGRAMMES

Reports & Reviews

Every Home A Happy Home

Tri-Love Elderly

Functional Fitness
Programme

Interest Group
Programmes –
Art & Craft,
Calligraphy,
Ukulele etc.

Silver Volunteer
Programme

National Silver
Academy Courses

Intergenerational
Learning
Programme

Tri-Love Family

Family Life
Education –
Triple P, Signpost

Social &
Community Care
–
ProjeKawan, Care
& Counselling

Tri-Love Youth

School Support
Programme –
After-School
Engagement,
Behavioural
Change
Programme

Youth Mentoring
Programme –
Academic
Coaching
Programme

Youth
Volunteering
Programme

“Love Self, Love Family, Love Community”

TRI-LOVE ELDERLY

Happy Living, Happy Learning, Happy Serving

Tri-Love Elderly (TLE) was formed to provide lifelong learning, promote active ageing and engage the seniors to give back to the society through volunteering. We believe that by guiding and supporting them in these three areas, the seniors will be able to age positively in their physical, mental and emotional states.

Our holistic programmes are designed to meet the physical, mental and social needs of the elderly and to provide learning and volunteering opportunities.

The programmes have provided seniors with new skills such as playing the ukulele, singing and handicrafts. It also built their self-confidence and gave them a sense of achievement. New and important knowledge like fall prevention and smartphone use were also taught to them to help benefit and improve their daily living. Through participation in physical and functional fitness exercises, we kept them fit and strengthened their physiology.

Under TLE, ECSS also conducts its own in-house programmes and courses to provide a platform for the seniors to learn, interact, and socialise together. These groups cover a wide range of interests and topics from music appreciation, to craft making, and culture appreciation, etc.

TLE also partners with the National Silver Academy (NSA) to run many of their courses in our centres.

ECSS has been a National Silver Academy (NSA) training partner since 2017. In 2020 a collaboration with Lakeside Family Services was signed to run the programmes in their Kaki Kampong Seniors Wellness Centre at Jurong East. These NSA programmes are extended to our seniors in all our activity centres in CT Hub, Tampines North Community Club and Pasir Ris Elias Community Club. In the long run, there will be more collaborations with other social service agencies and community clubs, reaching out to more seniors.

ECSS became an Intergenerational Learning Programme (ILP) Partner in June 2021 with nine approved programmes including “Smart Learn” series, “Striking the Same Chord”, “The Chopsticks People”, “From Pioneer to Merdeka” and “The Millennial Connection”. The senior participants are from our existing senior communities from all three TLE centres, while the youth participants are recruited as youth volunteers through our ILP Youth Volunteer Programme and in collaborations with tertiary institutions.

TRI-LOVE ELDERLY

Services & Activities Report

TLE programmes and services delivery have achieved its planned objectives and targets with a good number of participants and their positive responses. A total of 45 NSA course runs serving 646 seniors and 30 ILP course runs serving 553 seniors were conducted in FY 2021-2022. The courses were also extended to PRW and Pasir Ris Brontosaur RN (Resident Network) starting from Aug 2021 and Jun 2022 respectively.

Despite the pandemic situation, 78 new silver volunteers were recruited for SVF SFC and project HAMIDA respectively.

Functional Fitness Programme

The use of En-Ball in our functional fitness exercise was launched in April 2022. This complement the usual fitness exercise apparatus such as stretch band and towel, and is effective for our functional fitness exercise for seniors.

We have also started our collaboration with TECC (Tampines East CC) to conduct twice-weekly functional fitness exercises since 6 May 2022. We hope this will evolve into similar collaborations with other partner agencies like TNCC and PRWCC.

Silver Volunteer Fund

We began collaboration with MINDS for our SVF (Silver Volunteer Fund) Project HAMIDA programme in Nov 2021 – Jun 2022. 10 of our senior volunteers conducted home visits with music and art activities with 9 caregivers from MINDS Me Too! Club.

In addition, we had also started collaboration with SG Care Volunteer Centre @ Jalan Besar on volunteer and community resource network beginning January 2022. This networking initiative facilitated our recruitment of youth volunteers for our ILP and provides us with service opportunities to our silver volunteers.

Intergenerational Learning Programme

In July 2021, we started our collaboration with SMU Centre for Social Responsibility on youth volunteer recruitment for our ILP (Intergenerational Learning Programme). Since then till May 2022, there were a total of 38 youth volunteers from SMU contributing an overall of 568 volunteer hours in 142 volunteering sessions of ILP. This proved to be a strategic partnership as it provided an effective platform for youth volunteer recruitment.

TRI-LOVE ELDERLY

Our Achievements

Intergenerational Learning Programme



Smart Learn: Let's Zoom



Smart Learn: Let's Google



The Amazing Singapore Street Art & Graffiti



Journey Along the Singapore River



The Chopsticks People

TRI-LOVE FAMILY

Social and Community Care

In 2022, The Care and Counselling (CNC) department was renamed Social and Community Care (SCC) to better reflect the work we strive to do and comes under our pillar of Tri-Love Family (TLF). It is our vision for the community that every home is a happy home. We reach out to families and households that are facing emotional distresses and crises, and/or are dealing with various health and financial issues amongst its members, as well as couples with marital and parenting challenges.

Started in 2018, SCC has been providing a safe platform for our clients to express their needs and concerns authentically, where our counsellors help them to navigate through their issues and to work with them to overcome their difficulties independently. We journey with our clients, to meet their needs and enhance their support networks, empowering them to overcome their challenges independently.

In addition to the counselling services, SCC, in tandem with TLF, provides workshops to benefit our clients in dealing with their challenges in parenting, emotions management and financial planning under our Family Life Education programmes.

We have worked closely in the past with various organisations and agencies such as the Ministry of Social and Family Development, Yayasan Mendaki, schools, hospitals, and community clubs, to deliver these programmes.

TRI-LOVE FAMILY

Services & Activities Report

Tri-Love Family runs its services and programmes mainly under the Social and Community Care arm, through its various platforms such as ProjeKawan, Care and Counselling and Family Life Education. To further support the families under these programmes, ECSS also collaborates with food ration donation portals and organisations to supply them monthly food and groceries to help supplement their meagre incomes.

New initiatives for the coming year include programmes targeted at psychoeducation for caregivers and awareness for mental well-being.

ProjeKawan

ProjeKawan is a support programme and groupwork for families to provide social-emotional and family bonding support to our clients. It teaches and trains our parent-clients to manage family issues and problems, such as dealing with work stress and caregiving challenges, and at the same time to bridge and bond the family together during difficult times. There are currently 6 families in ProjeKawan.

Through the programme, the members in these families have grown and developed in themselves as well as their relationships with family members. They are now better skilled and equipped to navigate through their challenges independently and are also more aware of the aids and assistance available to them.

Members receive one-on-one counselling and guidance as well as groupwork to ensure that they receive the individual attention as well as the social support they need.

Parents who are active in the programme are also entitled to sign up their children with us for the academic coaching and mentoring programme (Academic Coaching Programme) in a collaboration with students from National University of Singapore under the Teach Singapore (Teach SG) initiative.

In the coming year, we hope to expand this programme to more families so that we can reach out to more who need socio-emotional support and integrative training and guidance to uplift themselves and their families.

Care and Counselling

In FY2021-2022, we have cared for a total of 19 families and individuals. The decline in number of cases handled from the previous year is a deliberate move in an attempt to restructure our work processes in the interim so that we may benefit more individuals in a more collaborative and self-directed approach in time to come. This will include more targeted aid and services for specific group of individuals in the community to ensure that every need is looked into.

TRI-LOVE FAMILY

Our Journeys

ProjeKawan



Food Distribution Programme



Care and Counselling Services



TRI-LOVE YOUTH

Engage, Enrich, Enable

Tri-Love Youth (TLY) is the third pillar of service by ECSS. Programmes and services meant to reach out, engage, mentor and impact youths. The services are delivered to students through the School Support Programme (SSP) platform, in partnership with schools. Life skills, critical thinking and interpersonal skills are taught, imparting in the students the importance of discipline, positive thinking and self-awareness of their strengths and weaknesses, to help them develop and grow into responsible, independent and positive-thinking young adults.

ECSS also provides the Behavioural Change Programme to students in schools under the SSP, in a bid to mentor and guide the students towards self-development and personal growth, thereby building up their interest in school and a love for learning. By tending to the self-actualised needs according to the Maslow's Hierarchy, this mentoring programme was designed to help students achieve their desired academic results by applying the SMART Model, Voice Out Challenges, Progress Tracking Record, Reward Systems, 6 Stages of Change and The Behavioural Change Statement. Beyond these sessions each student's progress is tracked until the end-of-year examinations. They are encouraged to continue using these methods for their future academic goals and to introduce it to the people close to

them so as to achieve our mission "*To Touch and Train Individuals to Transform Families*".

In tandem with the services provided to parents under TLF, TLY also has an Academic Coaching Programme (ACP), which is a collaboration with the NUS Office of Student Affairs (OSA), Community Engagement Department, where NUS student volunteers under the Teach Singapore (Teach SG) initiative, co-create, plan and execute engagement sessions for the children and youths from the ProjeKawan families by providing academic coaching and mentoring through a blended learning approach where weekly academic tutoring are conducted online while the group gets together quarterly to learn important life and social skills. These student volunteers are equipped with the necessary coaching and mentoring skills and techniques to provide regular and sustained engagements over a minimum commitment of 10 weeks for the children. To get onboard the programme, needs assessments are conducted for the children followed by customised and targeted lesson plans that are experiential to make academic learning fun. The learning curriculum is also interspersed with non-academic activities for all-rounded development (e.g. arts, games, etc.) of the children to empower the children and youths in their learning process.

TRI-LOVE YOUTH

Services & Activities Report

Academic Coaching Programme

For FY2021-2022, 10 students (from Primary 2 to Secondary 2) in 2021 attended weekly tutoring with their individual Teach.sg/NUS mentors. With graduation attrition, there were 9 students in 2022 (Primary 3 to Secondary 1). The mentoring and coaching programme was carried out by 5 NUS mentors, tutoring and guiding the students in academic and non-academic subjects and activities.

To reward and commend the students in their year-long efforts, a back-to-school Christmas shopping experience was planned for them and sponsored by the Lions Club of Singapore Central, where each child received \$80 vouchers each to spend and splurge on themselves in preparation for the new school year. Through the shopping experience, the students also learned to budget and prioritise their purchases to make sure while they can splurge on much beloved items, they are also well-prepared for the new school term with the necessary stationery, text and assessment books.

Youth Mentoring

This mentoring programme was designed to help students achieve their desired academic results by applying the SMART Model, Voice Out Challenges, Progress Tracking Record, Reward Systems, 6 Stages of Change and The Behavioural Change Statement. Beyond these sessions we follow up with each student's progress to help them stay on track and keep focus. We encourage the students to continue to use these methods for their future academic goals and to introduce it to the people close to them so as to achieve our mission *"To Touch and Train Individuals to Transform Families"*.

In June 2021, a 6-month long blended learning programme was specially planned and implemented for youths from En Community Church. The sessions focused on motivating the students in their studies and helping them set goals for their lives through recognising their efforts and sharing resources.

TRI-LOVE YOUTH

Our Milestones

Academic Coaching Programme



Coaching session at CT Hub

Back-to-School Christmas Shopping



Shopping at Bras Basah Popular Bookstore



CORPORATE & COMMUNITY PARTNERS

Active Health Solutions Pte Ltd

Adventurers Singapore

Aphrodite's Precious

APSN Katong School

AWWA Ltd

Bodynits International Pte Ltd

Capital958FM

Click 146

CNA

Council for Third Age

Dementia Singapore

En Community Church

Employment and Employability Institute
Pte Ltd

Equaver (Singapore)

Gardens by the Bay

Kheng Chiu Happy Lodge

Lions Club of Singapore Central

Marina Bay Neighbourhood Police
Centre

Mase International Marketing Services
Pte Ltd

Mediacorp Pte. Ltd.

Ministry of Health

Ministry of Social and Family
Development

National Council of Social Service

NTUC Health Nursing Home

Pasir Ris Elias Community Club

Pearl Hill's Care Home

People's Association

Qiwu Culture Arts Pte Ltd 柒舞文化

Rainbow Centre Yishun Park School
阮之音

SG Digital Office - Outreach &
Engagement (Jalan Besar GRC)

Sheng Hong Arts Institute (Singapore)
新加坡城隍艺术学院

Tampines Care Home

Tampines North Community Centre

The Food Bank Singapore Ltd

The Social Kitchen

Thye Hua Kwan Moral Society

Woodgrove Primary School Show Choir

Yayasan Mendaki

“Think of giving not only as
a duty but as a privilege.”

John Davison Rockefeller
American Business Magnate and Philanthropist



CORPORATE & INSTITUTIONAL VOLUNTEERS

From 1 July 2023 to 30 June 2022

Leo Club Ngee Ann Polytechnic

Lions Club of Singapore Central

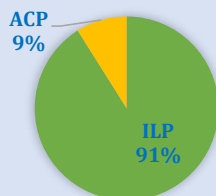
National University of Singapore - NUS Office of Student Affairs (OSA), Community Engagement Department

Singapore Management University

Singapore University of Social Sciences Music Interest Group

Teach Singapore (Teach SG)

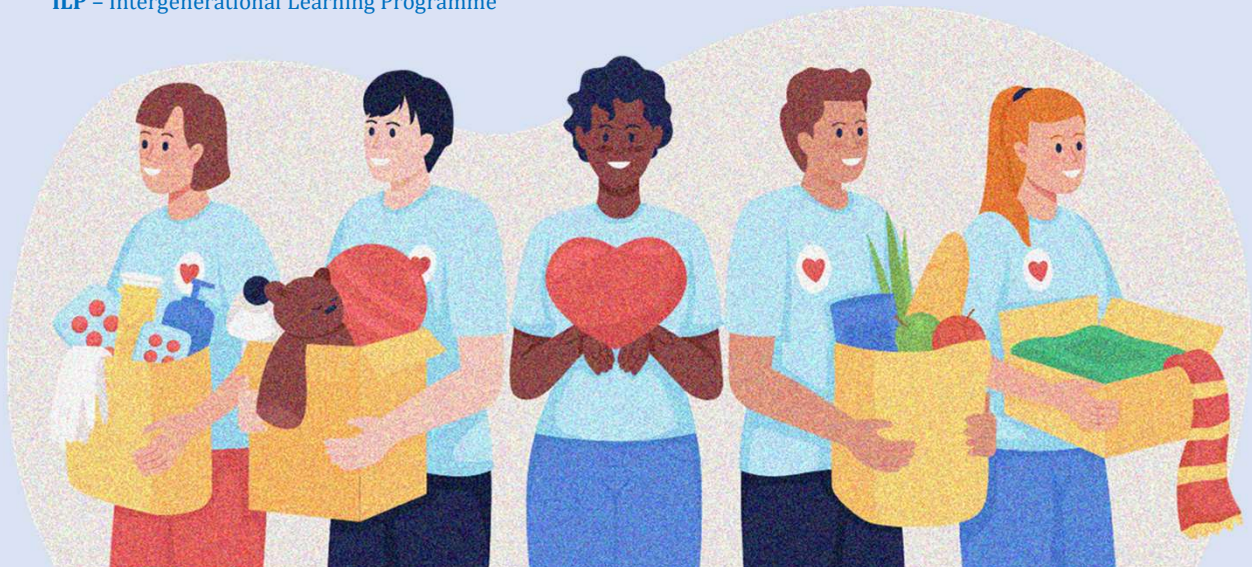
YOUTH VOLUNTEERS



ACP – NUS Teach SG initiative

ILP – Intergenerational Learning Programme

NO. OF VOLUNTEER HOURS



DONORS

\$1000-\$5000

Ah Hong Holdings Pte Ltd
 Albatross Consortium Pte Ltd
 Ang Siew Lay
 Brandt Asie Pte Ltd
 Carol Chan Chui Han
 En Community Church
 Goh Kim Bee
 Io Lee Eng
 Irman &/or Lim Soi Swee
 Kai Peng Construction Singapore Pte Ltd
 Kembla Aircon (S) Pte Ltd
 Kim Mun Kang Pte Ltd
 Koh Wan Chin Jenny
 Lee Weng Men
 Low Chwee Hock
 Metalix Pte Ltd
 Oh Peck Wah
 Sandhu Nimrata
 SCT Construction Pte Ltd
 Shane Goh & Associates
 Sheng Wang Trading
 T.T. Chua Construction Pte Ltd
 Tan Rosalind
 Tan Yew Keng Eugene
 Wong Wei Kit
 Yeo Hsi Chieh

\$5001-\$10,000

Gee Tan Poh Kiang
 Tan Poh Kiang Gee
 Tan Poh Lai Molly
 Woh Hup (Private) Ltd

\$10,001-\$15,000

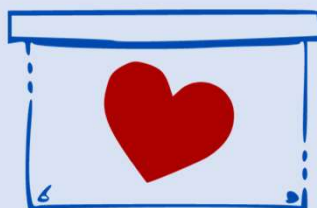
Cheng Choon Mun
 Royston Kwek Seng Seet
 Wesley Methodist Church, WSCS

\$15,001-\$20,000

Hazard Control Engineering Pte Ltd
 Jane Tien-Fu (aka Thomas T.F. Jane)
 Tan Poh Kheng
 Tan Poh Ling Lynn

\$20,001-\$50,000

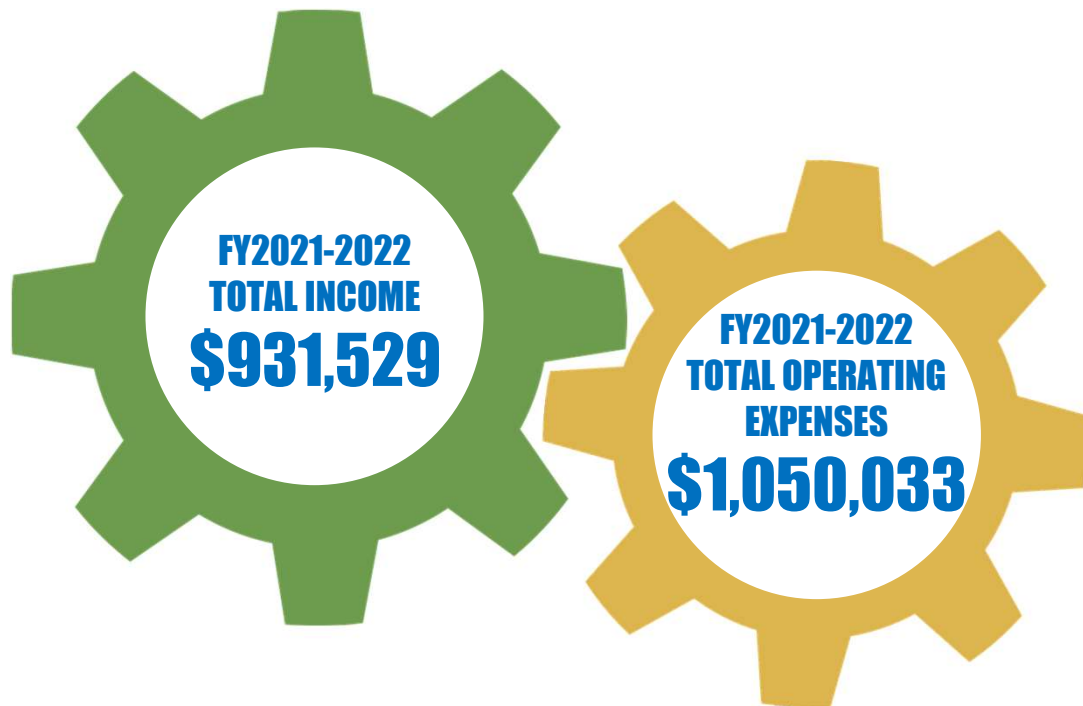
Gee Tan Poh Kiang
 Kee You Kok Abraham
 Lee Kah Hock



OPERATING EXPENSES

Income and Expenses

Figures as at 30 June 2022



Charity Dollars

Per \$100



\$48.83

on Beneficiaries

Manpower costs for professional services
Programmes fees for seniors, families, and youths
Logistics and manpower costs for charitable activities



\$38

on Facilities

Rental fees for onsite programmes and office space
Computer and telecommunications equipment
Repair and maintenance work, cleaning and sanitisation services



\$13.17

on Corporate Services

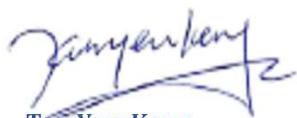
Manpower costs for corporate services
Insurance fees
Accounting and professional services
Transportation costs
Auditor's fees

FINANCIAL REPORT

Statement by the Council of the Society

We, Tan Yew Keng, Soh Pik Chuan and Tan Toong Wuay, being Council Members of En Community Services Society (the “Society”), do hereby state that, in the opinion of the Board of Governors,

- (a) the accompanying financial statements are drawn up so as to give a true and fair view of the financial position of the Society as at 30 June 2022 and the financial performance, changes in funds and cash flows of the Society for the year ended on that date in accordance with the provisions of the Societies Act 1966, the Charities Act 1994, and Singapore Financial Reporting Standards; and
- (b) at the date of this statement, the ability of the Society to pay its debts as and when they fall due depends on the ability of the Society to raise funds from other sources.



Tan Yew Keng
Chairman



Soh Pik Chuan
Honorary Secretary



Tan Toong Wuay
Honorary Treasurer

Singapore
4 September 2022

FINANCIAL REPORT (continued)

Independent Auditor's Report to the members of En Community Services Society (UEN: T03SS0051L)

Report on the Audit of the Financial Statement

Opinion

We have audited the financial statements of En Community Services Society (the "Society"), which comprise the statement of financial position as at 30 June 2022, and the statement of comprehensive income, statement of changes in fund and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of Societies Act 1966, Singapore Charities Act 1994, and other relevant regulations (the Charities Act and Regulations) (the Acts) and Financial Reporting Standards in Singapore (FRSs) so as to give a true and fair view of the financial position of the Society as at 30 June 2022 and of the financial performance, changes in fund and cash flows of the Society for the year ended on that date.

Basis for Opinion

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

Other information

Management is responsible for the other information. The other information comprises the Statement by Council but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not and will 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 En Community Services Society (UEN: T03SS0051L) (continued)

Responsibilities of the Council for the Financial Statements

The Council is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the Act and FRSs, 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, the Council is responsible for assessing the Society'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 the Council either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

The Council's responsibilities include overseeing the Society'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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- Conclude on the appropriateness of the 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 Society's ability to continue as a going concern.

Independent Auditor's Report to the members of En Community Services Society (UEN: T03SS0051L) (continued)

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

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 Society 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 by the Act to be kept by the Society have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, 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 Society has not used the donation monies in accordance with its objectives as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- b) The Society has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.


HLB Atrede LLP

Public Accountants and
Chartered Accountants

Singapore

4 September 2022

Statement of Financial Position as at 30 June 2022

	Note	2022 \$	2021 \$
Non-current assets			
Plant and equipment	4	67,481	73,862
Right-of-use assets	5	51,220	56,350
		<u>118,701</u>	<u>130,212</u>
Current assets			
Other receivables	6	74,592	390,749
Cash and cash equivalents		289,681	43,875
		<u>364,273</u>	<u>434,624</u>
Current liabilities			
Amount due to a related party	7	-	29,532
Other payables	8	260,395	187,070
Lease liabilities	9	37,401	55,245
		<u>297,796</u>	<u>271,847</u>
Net current assets/(liabilities)		66,477	162,777
Non-current liabilities			
Lease liabilities	9	14,787	4,094
		<u>14,787</u>	<u>4,094</u>
Net assets		<u>170,391</u>	<u>288,895</u>
Funds			
Accumulated fund		<u>170,391</u>	<u>288,895</u>

The accompany accounting policies and explanatory notes form an integral part of financial statements.

Statement of Comprehensive Income for Financial Year ended 30 June 2022

	Note	2022 \$	2021 \$
Income	10	931,529	1,142,453
Expenditure	11	(1,050,033)	(937,326)
(Deficit)/surplus before tax		(118,504)	205,127
Income tax expense	12	-	-
(Deficit)/surplus for the year		(118,504)	205,127
Other comprehensive income		-	-
Total comprehensive (loss)/income for the year		<u>(118,504)</u>	<u>205,127</u>

Statement of Changes in Fund Year ended 30 June 2022

	Accumulated fund \$
Balance at 1 June 2020	83,768
Total comprehensive income for the year	205,127
Balance at 30 June 2021	<u>288,895</u>
Total comprehensive loss for the year	(118,504)
Balance at 30 June 2022	<u>170,391</u>

The accompany accounting policies and explanatory notes form an integral part of financial statements.

Statement of Cash Flows for FY ended 30 June 2022

	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
(Deficit)/surplus before tax	(118,504)	205,127
Adjustments for:		
Depreciation – plant and equipment	18,152	19,924
Depreciation – right-of-use assets	82,188	100,274
Interest expense on lease liabilities	5,956	7,817
(Gain)/loss on disposal of plant and equipment	(2,155)	404
Right-of-use assets written off	2,195	
Operating (loss)/profit before working capital changes	(12,168)	333,546
Decrease/(increase) in other receivables	316,157	(203,619)
(Decrease)/increase in amounts due to a related party	(29,532)	29,532
Increase/(decrease) in other payables	73,325	(177,658)
Net cash flows from/(used in) operating activities	347,782	(18,199)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of plant and equipment	(12,323)	(2,566)
Proceed from disposal of plant and equipment	2,706	100
Net cash flows used in investing activities	(9,617)	(2,466)
CASH FLOWS FROM FINANCING ACTIVITY		
Repayment of lease liabilities	(92,359)	(107,066)
Net cash flows used in financing activity	(92,359)	(107,066)
Net increase/(decrease) in cash and cash equivalents	245,806	(127,731)
Cash and cash equivalents at beginning of year	43,875	171,606
Cash and cash equivalents at end of year	289,681	43,875

The accompany accounting policies and explanatory notes form an integral part of financial statements.

Notes to the Financial Statements - 30 June 2022

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

1. GENERAL INFORMATION

En Community Services Society (the “Society”) is registered under the Societies Act 1966 on 11 March 2003. The Society is also registered as a charity (Registration No. 1727) under the Charities Act 1994 on 11 September 2003.

The registered office of the Society is located at 2 Kallang Avenue CT Hub, #06-14, Singapore 339407.

The principal activities of the Society are to promote and to provide social community services, counselling activities, promote education, granting relief and aid to the poor, sick, aged and needy.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) *Basis of preparation*

The financial statements have been prepared in accordance with Singapore Financial Reporting Standards (FRS) and the provisions of the Societies Act 1966 and the Singapore Charities Act 1994.

The financial statements have been prepared on the historical cost basis except where otherwise described in the accounting policies below.

The financial statements are presented in Singapore Dollar (SGD or \$) and all values are rounded to the nearest one-dollar unless otherwise stated.

The accounting policies adopted are consistent with those used in the previous financial year except in current financial year, the Society has adopted all applicable new and amended standards that are relevant to its operations and effective for the current financial year. The adoption of these standards did not have any material effect on the financial position or performance of the Society for the current or prior financial years.

Standards issued but not yet effective

The Society has not adopted the following standards and interpretations that are potentially relevant to the Society that has been issued but not yet effective:

	Effective date (Annual periods beginning on or after)
Amendment to FRS 16: <i>Property, Plant and Equipment Proceeds before Intended Use</i>	1 January 2022
Amendment to FRS 1: <i>Classification of Liabilities as Current or Non-current</i>	1 January 2023
Amendment to FRS 1 and FRS Practice Statement 2: <i>Disclosure of Accounting Policies</i>	1 January 2023
Amendment to FRS 8: <i>Definition of Accounting Estimates</i>	1 January 2023

Notes to the Financial Statements - 30 June 2022 (continued)

2(a) BASIS OF PREPARATION (cont'd)

The Council expect that the adoption of the standards and interpretations above will have no material impact on the financial statements in the period of initial application.

(b) Plant and equipment

All items of plant and equipment are initially recorded at cost. Subsequent to recognition, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. The cost of an item of plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to the Society and the cost of the item can be measured reliably.

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

Air-conditioner	– 5 years
Computer	– 3 to 5 years
Furniture and fittings	– 5 years
Motor vehicle	– 10 years
Office equipment	– 5 years
Renovation	– 5 years

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

For acquisition and disposals of plant and equipment, depreciation is provided in the month of acquisition and no depreciation is provided in the month of disposal.

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

The residual value, useful life and depreciation method are reviewed at the end of each reporting period, and adjusted prospectively, if appropriate.

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

(c) Financial instruments

(i) Financial assets

Initial recognition and measurement

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

Notes to the Financial Statements – 30 June 2022 (continued)

2(c)(i) FINANCIAL INSTRUMENTS (cont'd)

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

Trade receivables are measured at the amount of consideration to which the Society expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third party, if the trade receivables do not contain a significant financing component at initial recognition.

Subsequent measurement

The Society's debt instruments mainly comprise of cash and cash equivalents and other receivables. These debt instruments are subsequently measured at amortised cost.

Amortised cost

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

Derecognition

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

(ii) Financial liabilities

Initial recognition and measurement

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

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

Subsequent measurement

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

Notes to the Financial Statements – 30 June 2022 (continued)

2(c)(ii) FINANCIAL INSTRUMENTS (cont'd)

Derecognition

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

(iii) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

(d) Impairment of financial assets

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

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

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

(e) Impairment of non-financial assets

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

For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash inflows that are largely independent of those from other assets. If this is the case, the recoverable amount is determined for the cash generating unit to which the asset belongs.

Notes to the Financial Statements - 30 June 2022 (continued)

2(e) IMPAIRMENT OF NON-FINANCIAL ASSETS (cont'd)

The difference between the carrying amount and recoverable amount is recognised as an impairment loss in profit or loss, unless the asset is carried at revalued amount, in which case, such impairment loss is treated as a revaluation decrease.

(f) *Cash and cash equivalents*

Cash and cash equivalents comprise cash on hand and at bank.

(g) *Other payables*

Other payables are non-interest bearing and have an average term of six months.

(h) *Provisions*

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

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

If the effect of the time value of money is material, provisions are discounted using a current pre tax rate that reflects, where appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

(i) *Employees' benefits*

(i) *Defined contribution plans*

Defined contribution plans are post-employment benefit plans under which the Society pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employees' benefits relating to their services in the current and prior periods.

The Society makes contributions to the Central Provident Fund ("CPF") scheme in Singapore, a defined contribution pension scheme. These contributions are recognised as an expense in the period in which the related service is performed.

(ii) *Employees' leave entitlement*

Employees' entitlements to annual leave are recognised as a liability when they accrue to employees. The estimated liability for leave is recognised for services rendered by employees up to the end of the reporting period.

Notes to the Financial Statements – 30 June 2022 (continued)

2(j). LEASES (cont'd)

(j) Leases

The Society assess at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Reassessment is only required when the terms and conditions of the contract are changed.

(i) As lessee

The Society applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Society recognizes lease liabilities representing the obligations to make lease payments and right-of-use assets representing the right to use the underlying leased assets.

▪ Right-of-use assets

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

Office premise – 1 year

Office equipment – 5 years

If ownership of the leased asset transfers to the Society at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

▪ Lease liabilities

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

Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

Notes to the Financial Statements – 30 June 2022 (continued)

2(j)(i). LESSEES (cont'd)

The initial measurement of lease liability is measured at the present value of the lease payments discounted using the implicit rate in the lease, if the rate can be readily determined. If that rate cannot be readily determined, the Society shall use its incremental borrowing rate.

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

▪ *Short term and low value leases*

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

(k) *Government grant*

Government grants are recognised at their fair value where there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Where the grant relates to an asset, the fair value is recognised as deferred capital grant on the balance sheet and is amortised over the expected useful life of the relevant asset to the profit or loss of Accumulated Fund to match the depreciation charge of the asset.

Government grant shall be recognised in profit or loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate. Grants related to income may be presented as a credit in profit or loss, either separately or under a general heading such as “Other income”. Alternatively, they are deducted in reporting the related expenses.

(l) *Revenue*

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

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

Notes to the Financial Statements – 30 June 2022 (continued)

2(1)(i). REVENUE (cont'd)

(i) Donations

Donations are recognised when received.

(ii) Programme fees

The Society organises programmes to promote social community services, counselling activities, promote education, to the seniors, youth and family.

As participants simultaneously receives and consumes the benefits during the programme period, fees are recognised over time by reference to the period of services rendered.

(m) Related parties

A related party is defined as follows:

(a) A person or a close member of that person's family is related to the Society if that person:

- (i) Has control or joint control over the Society;
- (ii) Has significant influence over the Society; or
- (iii) Is a member of the key management personnel of the Society or of a parent of the Society.

(b) An entity is related to the Society if any of the following conditions applies:

- (i) The entity and the Society are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others);
- (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member);
- (iii) Both entities are joint ventures of the same third party;
- (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity;
- (v) The entity is a post-employment benefit plan for the benefit of employees of either the Society or an entity related to the Society. If the Society is itself such a plan, the sponsoring employers are also related to the Society;
- (vi) The entity is controlled or jointly controlled by a person identified in (a);
- (vii) A person identified in (a) (i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

Notes to the Financial Statements – 30 June 2022 (continued)

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of the Society's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of the revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the end of reporting period. Uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

(i) Judgement made in applying accounting policies

There were no material judgements made by management in the process of applying the Society's accounting policies that have the most significant effect on the amounts recognised in the financial statements.

(ii) Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of each reporting period are discussed below. The Society based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Society. Such changes are reflected in the assumptions when they occur.

▪ *Useful lives of plant and equipment*

The cost of plant and equipment is depreciated on a straight-line basis over the plant and equipment's estimated economic useful lives. Management estimates the useful lives of these plant and equipment to be within 3 to 10 years. These are common life expectancies applied in the industry. Changes in the expected level of usage and technological developments could impact the economic useful lives of these assets, therefore, future depreciation charges could be revised. The carrying amount of the plant and equipment at the end of each reporting period is disclosed in Note 4 to the financial statements.

• *Calculation of expected credit loss ("ECL")*

When measuring ECL, the Society uses reasonable and supportable forward-looking information, which is based on assumptions for the future movement of different economic drivers and how these drivers will affect each other.

Loss given default is an estimate of the loss arising on default. It is based on the difference between the contractual cash flows due and those that the lender would expect to receive, taking into account cash flows from collateral and integral credit enhancements.

Probability of default constitutes a key input in measuring ECL. Probability of default is an estimate of the likelihood of default over a given time horizon, the calculation of which includes historical data, assumptions and expectations of future conditions.

Notes to the Financial Statements – 30 June 2022 (continued)

4. PLANT AND EQUIPMENT

	Air conditioner \$	Computer \$	Furniture and fittings \$	Motor vehicle \$	Office equipment \$	Renovation \$	Total \$
Cost:							
At July 2020	3,424	42,556	24,980	91,800	14,359	1,049	178,168
Addition	-	1,994	-	-	572	-	2,566
Disposal	-	(1,814)	-	-	-	-	(1,814)
At 30 June 2021 and 1 July 2021	3,424	42,736	24,980	91,800	14,931	1,049	178,920
Addition	-	12,323	-	-	-	-	12,323
Disposal	-	(2,338)	(3,242)	-	(555)	-	(6,135)
At 30 June 2022	3,424	52,721	21,738	91,800	14,376	1,049	185,108
Accumulated depreciation:							
At 1 July 2020	3,424	34,404	20,603	18,360	8,604	1,049	86,444
Charge for the year	-	6,310	1,895	9,180	2,539	-	19,924
Disposal	-	(1,310)	-	-	-	-	(1,310)
At 30 June 2021 and 1 July 2021	3,424	39,404	22,498	27,540	11,143	1,049	105,058
Charge for the year	-	5,540	1,165	9,180	2,267	-	18,152
Disposal	-	(2,338)	(2,690)	-	(555)	-	(5,583)
At 30 June 2022	3,424	42,606	20,973	36,720	12,855	1,049	117,627
Net carrying amount:							
At 30 June 2021	-	3,332	2,482	64,260	3,788	-	73,862
At 30 June 2022	-	<u>10,115</u>	<u>765</u>	<u>55,080</u>	<u>1,521</u>	-	<u>67,481</u>

Notes to the Financial Statements – 30 June 2022 (continued)

5. RIGHT-OF-USE ASSETS

<i>Leases (as a lessee)</i>	Office premise \$	Office equipment \$	Total \$
Cost:			
At July 2020	137,532	16,457	153,989
Additions	102,277	-	102,277
Written off	(137,532)	-	(137,532)
At 30 June 2021	102,277	16,457	118,734
Additions	61,002	18,250	79,252
Written off	(102,277)	(16,457)	(118,734)
At 30 June 2022	61,002	18,250	79,252
Accumulated depreciation:			
At 1 July 2020	91,688	7,954	99,642
Charge for the year	96,983	3,291	100,274
Written off	(137,532)	-	(137,532)
At 30 June 2021	51,139	11,245	62,384
Charge for the year	78,866	3,322	82,188
Written off	(102,277)	(14,263)	(116,540)
At 30 June 2022	27,728	304	28,032
Net carrying amount:			
At 30 June 2021	51,138	5,212	56,350
At 30 June 2022	<u>33,274</u>	<u>17,946</u>	<u>51,220</u>

The Society leases office equipment including office premise. The average lease term is 1 to 5 (2021: 1 to 5) years.

The maturity analysis of lease liabilities is presented in Note 9.

	2022 \$	2021 \$
(i) <u>Amounts recognized in profit and loss</u>		
Depreciation expense on right-of-use assets	82,188	100,274
Interest expenses on lease liabilities	5,956	7,817
	<u>88,144</u>	<u>108,091</u>
(ii) <u>Total cash outflow</u>		
The Society had total cash flow for all the lease of \$92,359 (2021: \$107,066) in 2022.		

Notes to the Financial Statements – 30 June 2022 (continued)

6. OTHER RECEIVABLES

	2022 \$	2021 \$
Deposits	200	200
Grant receivables	38,340	361,361
Prepayments	13,189	10,168
Sundry receivables	22,863	19,020
	<u>74,592</u>	<u>390,749</u>

Included in grant receivables was an amount of \$NIL (2021:\$361,361) relating to the Society's entitlement on the grant under Bicentennial Community Fund.

7. AMOUNT DUE TO A RELATED PARTY

The amounts due are non-trade related, unsecured, interest-free, repayable upon demand and fully settled during the year.

8. OTHER PAYABLES

	2022 \$	2021 \$
Accrued liabilities	61,518	17,693
Advance received from programme fee	7,562	2,699
Deposits received	1,050	50
Grant received in advance		
- Community Silver Trust (CST)	155,896	136,278
Provision for unutilized leave	34,369	30,3250
	<u>260,395</u>	<u>187,070</u>

The Community Silver Trust (CST) is a dollar-for-dollar donation matching grant provided by the government to enhance the services of Voluntary Welfare Organisations (VWO) in the Intermediate and Long-Term Care (ILTC) sector. The movement in amount is as follows:

Balance at beginning of year	136,278	182,285
Addition	41,285	
Expenditures	(21,667)	(46,007)
Balance at end of year	<u>155,896</u>	<u>136,278</u>

Notes to the Financial Statements – 30 June 2022 (continued)

9. LEASE LIABILITIES

	2022 \$	2021 \$
Analysed as:		
Current	37,401	55,245
Non-current	14,787	4,094
	<u>52,188</u>	<u>59,339</u>
Maturity analysis:		
Year 2022	-	55,245
Year 2023	37,401	2,799
Year 2024	3,197	1,295
Year 2025	3,197	-
Year 2026	3,197	-
Year 2027 onwards	5,196	-
	<u>52,188</u>	<u>59,339</u>

The Society does not face a significant liquidity risk with regard to its lease liabilities.

A reconciliation of liabilities arising from financing activities is as follows:

	1.7.2021	Cash flows	Non-cash changes		30.6.2022
		Repayment	Interest	New lease liabilities	
	\$	\$	\$	\$	\$
Lease liabilities	<u>59,339</u>	<u>(92,359)</u>	<u>5,956</u>	<u>79,252</u>	<u>52,188</u>
	1.7.2020	Cash flows	Non-cash changes		30.6.2021
		Repayment	Interest	New lease liabilities	
	\$	\$	\$	\$	\$
Lease liabilities	<u>56,311</u>	<u>(107,066)</u>	<u>7,817</u>	<u>102,277</u>	<u>59,339</u>

Notes to the Financial Statements – 30 June 2022 (continued)

10. INCOME

	2022 \$	2021 \$
Tax deductible donations:		
- General	295,347	116,755
- Flag day	-	133,168
	<u>295,347</u>	<u>249,923</u>
Non-tax deductible donations:		
- General	24,269	8,319
- Flag day	-	4,339
	<u>24,269</u>	<u>12,658</u>
Grants received:		
- Bicentennial Fund	-	361,361
- Community Silver Trust Fund	21,667	46,007
- Care and share	130,683	-
- Jobs Support Scheme *	-	110,733
- National Council of Social Service	5,658	50,000
- Productivity Solutions Grant	30,000	-
- Wage credit scheme	-	24,441
- Others	71,231	4,360
	<u>259,239</u>	<u>596,902</u>
CNY Cookies	-	3,200
Gain on disposal of plant and equipment	2,155	-
Interest income	1	1
Miscellaneous	8,681	2,462
Program income	47,829	28,725
Project NSA	251,309	160,116
Silver Volunteer Fund	42,699	88,466
	<u>352,674</u>	<u>282,970</u>
Total	<u>931,529</u>	<u>1,142,453</u>

* Jobs Support Scheme is a government grant that provides wage support to the Society to help retain its local employees during this period of economic uncertainty due to COVID-19 Pandemic.

Notes to the Financial Statements – 30 June 2022 (continued)

11. EXPENDITURE

	2022 \$	2021 \$
Accounting and professional fees	7,200	7,200
Auditor's remuneration	5,929	5,778
Bank charges	193	186
Central provident fund	29,969	31,693
CNY cookies expenses	-	2,390
Computer expenses	9,481	12,945
Depreciation – plant and equipment	18,152	19,924
Depreciation – right-of-use assets	82,188	100,274
Designated project expenses	7,936	7,864
Foreign worker levy	3,537	3,600
Fundraising expenses	7,630	-
General expenses	638	539
Insurance	10,513	15,425
Interest expenses on lease liabilities	9,467	7,817
Loss on disposal of plant and equipment	-	404
Medical	1,309	613
NETs charges	617	631
Postages	30	40
Printing and stationery	5,582	3,405
Professional fee	48,150	-
Programme expenses	501,268	432,957
Rental	12,297	13,861
Repair and maintenance	5,275	3,344
Salaries and bonuses	255,221	248,375
Staff welfare	6,244	1,140
Telephone expenses	3,433	3,506
Training	4,370	5,535
Transport	7,965	6,208
Unutilised leave	4,019	-
Upkeep of office	1,420	1,672
	<u>1,050,033</u>	<u>937,326</u>

12. INCOME TAX EXPENSE

The Society has been registered as a Charity under the Charities Act since 11 September 2003 and is exempted from income tax under Section 13(1)(zm) of the Income Tax Act 1947. Accordingly, no provision for income tax has been made in the financial statements.

Notes to the Financial Statements – 30 June 2022 (continued)

13. EMPLOYEES' BENEFITS

	2022 \$	2021 \$
Salaries and bonuses	591,226	539,784
CPF contributions	78,700	72,035
Others	14,633	6,675
	<u>684,559</u>	<u>618,494</u>

14. RELATED PARTY DISCLOSURES

In addition to those related party information disclosed elsewhere in the financial statements, the following significant transactions between the Society and related parties that took place at terms agreed between the parties during the financial year:

(i) Significant related party transactions	2022 \$	2021 \$
<u>Related party</u>		
Rental of office	<u>101,008</u>	<u>118,128</u>
(ii) Compensation of key management personnel		
Key management personnel of the Society are those persons having the authority and responsibility for planning, directing and controlling the activities, directly or indirectly, of the Society. The council of the Society are considered as key management personnel of the Society.		
Short term employee benefits	<u>62,042</u>	<u>59,348</u>

15. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Society is exposed to financial risks arising from its operations and the use of financial instruments. The key financial risks include credit risk and liquidity risk. The Society's risk management policies focus on the unpredictability of financial markets and seek to, where appropriate, minimize potential adverse effects on the financial performance of the Society. The Society does not have any written financial risk management policies and guidelines, and there has been no change to the Society's exposure to these financial risks or the manner in which it manages and measures the risks.

The following sections provide details regarding the Society's exposure to the financial risks associated with financial instruments held in the ordinary course of business and the objectives, policies and processes for the management of these risks.

Notes to the Financial Statements – 30 June 2022 (continued)

15. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (cont'd)

(i) Credit risk

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counterparty default its obligations. The Society's exposure to credit risk arises primarily from other receivables. For other financial assets (including cash and cash equivalents), the Society minimizes credit risk by dealing exclusively with reputable and well-established local and foreign banks, and companies with high credit ratings and no history of defaults.

The Society's objective is to seek continual revenue growth while minimizing losses incurred due to increased credit risk exposures.

The Society does not hold any collateral or other credit enhancements to cover its credit risks associated with its financial assets.

(ii) Liquidity risk

Liquidity risk is the risk that the Society will encounter difficulty in meeting financial obligations due to shortage of funds. The Society's exposure to liquidity risk arises primarily from possible mismatches of the maturities of financial assets and liabilities. The Society objective is to maintain a balance between continuity of funding and flexibility through the use of standby credit facilities.

Analysis of financial instruments by remaining contractual maturities

The table below analyses the maturity profile of the Society's financial liabilities at the end of reporting period, based on contractual undiscounted repayment obligations.

	Total \$	Within one year \$	Within two to five years \$
2022			
Other payables	61,518	61,518	-
Lease liabilities	53,984	39,197	14,787
	<u>115,502</u>	<u>100,715</u>	<u>14,787</u>
2021			
Amounts due to a related party	29,532	29,532	-
Other payables	17,693	17,693	-
Lease liabilities	62,093	57,999	4,094
	<u>109,318</u>	<u>105,224</u>	<u>4,094</u>

Notes to the Financial Statements – 30 June 2022 (continued)

16. CLASSIFICATION OF FINANCIAL ASSETS AND LIABILITIES

The following table summarises the carrying amount of financial assets and liabilities recorded at the end of the reporting period by FRS 109 categories.

	2022 \$	2021 \$
<i>Financial assets at amortised cost</i>		
Other receivables	61,403	380,581
Cash and cash equivalents	289,681	43,875
	<u>351,084</u>	<u>424,456</u>
<i>Financial liabilities at amortised cost</i>		
Amount due to a related party	-	29,532
Other payables	61,518	17,693
Lease liabilities	52,188	59,339
	<u>113,706</u>	<u>106,564</u>

17. FAIR VALUE OF ASSETS AND LIABILITIES

The fair value of a financial instrument is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participant at the measurement date.

The carrying amount of financial assets and liabilities are reasonable approximation of fair values, either due to their short-term nature or that they are floating rate instruments that are re-priced to market interest rates on or near the end of the reporting period.

However, the Society does not anticipate that the carrying amounts recorded at the end of the reporting period would be significantly different from the values that would eventually be received or settled.

At the end of the reporting period, the Society does not have any other financial instruments carried at fair value.

18. FUND MANAGEMENT

The primary objective of the Society is to ensure that it maintains a healthy working capital position through donations to sustain its operations.

The Society has its “Reserve Policy” to provide financial stability and the means for further improvement of its activities. The Society maintains the reserves at a level equivalent to 6 months of operating expenditures based on the past 5 years’ actual operating expenses.

Notes to the Financial Statements – 30 June 2022 (continued)

18. FUND MANAGEMENT (cont'd)

The Society's reserve position is as below:

	Current year	Previous year	Decrease
Unrestricted funds (reserves)	<u>170,391</u>	<u>288,895</u>	<u>(118,504)</u>
Ratio of reserves to annual operating expenditure	<u>0.16</u>	<u>0.31</u>	<u>(0.15)</u>

19. AUTHORISATION OF FINANCIAL STATEMENTS

The financial statements for the year ended 30 June 2022 were authorised for issue in accordance with a resolution of the Council of the Society on 4 September 2022.

CONTACTS & LOCATIONS

Main Office

Address: 2 Kallang Avenue #06-14 CT Hub Singapore 339407

Tel: 6788 6625 (For General Enquiry)

Tel: 87539047 (For Counselling Services)

Email: encom@ecss.org.sg

Operating Hours: 8.30am – 5.30pm

Website

www.ecss.org.sg

Facebook, Instagram



www.facebook.com/ecss.org/



www.instagram.com/ecss_sg/

Locations

Tri-Love Elderly @ CT Hub - Rosalind Ong / Lam Lee Chin

Address: 2 Kallang Avenue #06-14 CT Hub Singapore 339407

Tel: 88700447 (For TLE@CT Hub Programmes)

Tel: 9011 8125 (For ECSS NSA Courses)

Email: tle@ecss.org.sg Operating hours: Mon – Fri 9.00am – 5.00pm

Tri-Love Elderly @ TNCC - Allison Teo

Address: Tampines North Community Centre Wellness Room

2 Tampines Street 41 Singapore 529204

Tel: 8200 0755 (For TLE@TNCC Programmes)

Email: tle@ecss.org.sg Operating hours: Please call to enquire

Tri-Love Elderly @ PRW - Alphonsus Yang / Jennifer Lim

Address: Pasir Ris West Wellness Centre

605 Elias Road #01-200 Singapore 510605

Tel: 9152 0433 (For TLE@PRW Programmes)

Email: tle@ecss.org.sg Operating hours: Please call to enquire

CORPORATE DATA

Mar 2003

Registered Society
on 11 March 2003

Sep 2003

Registered Charity
on 1 September 2003

Feb 2004

NCSS Full Member
on 1 February 2004

2005

Institute of Public
Character since 2005

Registration Numbers

IPC Registration Number	IPC000075
Charity Registration Number	001727
ROS Registration Number	0109/2003WEL
Unique Entity Number	T03SS0051L
Government Instrument	Constitution

Status (Institute of Public Character)

En Community Services Society is an Institute of Public Character since year 2005, and entitled to issue tax-deductible receipt for donations of \$50 and above.

Memberships

En Community Services Society is a full member with National Council of Social Service since 1st February 2004.

Auditor

HLB Atrede LLP

Address: 20 Peck Seah Road #05-00 Singapore 079312

Tel: 6323 1928 Website: <http://www.hlbatrede.com/>



En is a Chinese character denoting grace. Breaking down En as a Chinese character, we find two other Chinese characters; 因 and 心. Which leads us to: 因为有心，所以有爱.

The dynamic translation being “Love comes from the Heart”.

Thus the word En/恩 form our values and ethos, inspiring ECSS to touch others to love.

Love Yourself. Love Family. Love Community.