



从心发出, 从新出发 —

En Community Services Society
恩群社区服务

AGAINST ALL ODDS

2022-2023



Touch, Train and Transform
Annual Report

TABLE OF CONTENTS

01

Mission, Vision and our
Strategic Vision

02

About Us

03

Chairman's Message

04

Executive Director's Message

06

Council Board
FY 2022-2023 / 2023-2024

10

Corporate Governance

15

At a Glance

17

In the Spotlight

18

About Our Services and
Programmes - Tri-Love
Elderly, Tri-Love Family,
Tri-Love Youth

23

Community Partners, and
Volunteers, Donors

26

Operating Expenses and
Charity Dollars

27

Audited Financial
Statements and Reports

58

Corporate Data

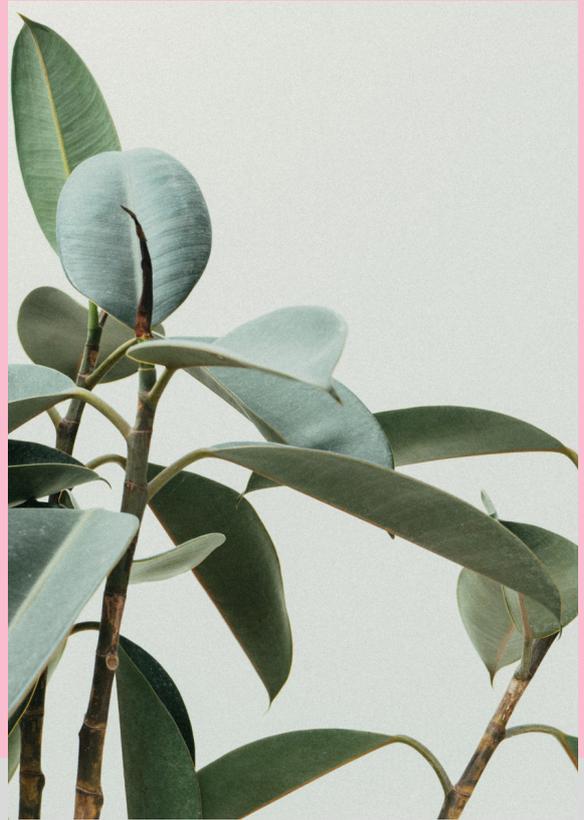
59

Contacts and Locations

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.

A WORD FROM THE CHAIRMAN



恩群社区服务已进入20年了，是另一个阶段服侍的开始，相信前面那20年，我们一路走来从不清不楚，到现在清清楚楚的知道要做什么。过程虽然艰难，有苦也有乐，不过感恩的是，在每一个阶段都有从上天差派来的人来助力，使得我们虽有许多难关，但都能关关过。也感恩在每一个阶段每一位同工的付出，使我们虽没做大事，但有许多小故事可以感动人。我们能帮一个就帮一个，让恩群社区服务可以走过这20年。

在接下来的日子，我们有了新的标志，新的口号：从心发出，从新出发，相信这能激励我们完成我们的使命，让家家都有喜乐平安。所以接下来会有一些在策略上的改变和调整，让我们的同工能有更好的机会和能力，以及在更良好的环境下成长和提升。

相信接下来要走多20年，我们一定要有新的方式和方向，让恩群社区服务越走越美好。

最后也祝福所有支持我们的机构和公司，能够继续支持，并参与我们的发展，使这社会多一些美好的故事可分享。

A handwritten signature in black ink, appearing to read 'Tan Yew Keng'.

TAN YEW KENG
CHAIRMAN

A WORD FROM THE EXECUTIVE DIRECTOR

As we embark on our 21st year of community work, we reaffirm our commitment to fostering powerful relationships between caregivers and care recipients. Through community-based care programmes, training, and volunteer work, we aim to empower caregivers to develop meaningful connections with those they care for. Our approach can help create a more compassionate and caring relationship by harnessing the transformative power of art and music.

Our programmes are designed to promote service learning and active ageing and are tailored to meet each participant's unique needs and interests. Family life education is essential to personal growth and empowerment. Therefore, we have incorporated our tri-love concept into our programmes, emphasising the importance of caring for oneself, family, and community. This approach allows our participants to understand themselves better, their loved ones, and their community, leading to meaningful connections and personal fulfillment. Our team of experts is dedicated to delivering our programmes practically and efficiently.

Our programmes are designed to be engaging and interactive, allowing participants to learn and grow in a supportive and collaborative environment.

We aim to involve the community in many projects and outreach programmes, urging them to care for others, lend a helping hand, and nurture social connections within the locality.

Our organisation is fully committed to continuously developing our team's attitudes, skills, and knowledge through organisational development. The new logo we have recently unveiled symbolises our unwavering dedication to providing comprehensive services that effectively achieve our care objectives. We remain highly committed to excellence by constantly staying connected with diverse groups.



MS CHAN CHUI HAN CAROL
EXECUTIVE DIRECTOR

行政执行长汇报

在筹办20周年的系列活动的过程，恩群社区服务的发展也进入21年之际。我们将继续开拓社区协办项目，以关怀社区的需要而提供义务工作有关的专门技巧培训为主轴，特别会是以音乐和艺术为重点创建优雅生活让社区项目树立正向人际关系。

在各个重组工作团队的带领下，我期盼新的活动点将积极从效率和效度系统当中得到提升，并且通过技巧而优化运作的程序，每一位工作伙伴都经历具体的转化和成长，因着管理委员们的积极和发展意愿，我展望恩群因心而发的服务原则将迎来更多的心意更新和变化，带动更多社区里的家庭，家家拥有非凡喜乐。



曾翠娴女士
行政执行长



COUNCIL BOARD

Profile



Council Board 2022-23

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 BOARD

Council Meeting Attendances for FY 2022-2023

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	3 out of 4
*Yap Li Ping	Member	0 out of 4
Lim Hong Wee	Member	3 out of 4
Teo Boon Hiok	Member	0 out of 4

*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

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 2023-24

Human Resource	Finance	Strategy & Programmes
Lim Hong Wee (Chair) Eileen Hoo (co-opted) Jenny Chui (co-opted) Chan Chui Han (staff - ED) Julie Joseph (staff)	Goh Chin Chuan (Chair) Lim Hong Wee Chan Chui Han (staff - ED)	Nigel Sim Kay Jin Lim Hong Wee Chan Chui Han (staff - ED)

COUNCIL BOARD

Financial Year 2023-2024

Chairman

Eugene Tan Yew Keng



Honorary Secretary

Goh Chin Chuan



Honorary Treasurer

Nigel Sim



Members

Lim Hong Wee
Bridget Wong Teo Soh Peng
Ivan Teo Boon Hiok



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.

CORPORATE GOVERNANCE

Policies

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 on joining the Board.	1.1.2	Complied
	Are there governing board members holding staff* appointments? (skip items 2 and 3 if "No")		Yes
2	Staff does not chair the Board and does not comprise more than one-third of the Board.	1.1.3	Complied
3	There are written job descriptions for their executive functions and operational duties, which are distinct from their Board role.	1.1.5	Complied
4	There is a maximum limit of four consecutive years for the Treasurer position (or equivalent, e.g Finance Committee Chairman or person on Board responsible for overseeing the finances of the charity). Should the charity not have an appointed Board member, it will be taken that the Chairman oversees the finances.	1.1.7	Complied
5	All Board members submit themselves for re-nomination and re-appointment, at least once every 3 years.	1.1.8	Complied
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	Complied
	Are there Board member(s) who have served for more than 10 consecutive years? (skip item 7 if "No")		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	Complied
8	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied
CONFLICT OF INTEREST			
9	There are documented procedures for board members and staff to declare actual or potential conflicts of interest to the Board.	2.1	Complied
10	Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied
STRATEGIC PLANNING			
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the activities are in line with its objectives.	3.2.2	Complied

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 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")		Yes
15	There are volunteers 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 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")		No
FUNDRAISING PRACTICES			
	Did the charity receive cash donations (solicited or unsolicited) during the year?		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 year?		Yes
23	All donations in-kind received are properly recorded and accounted for by the charity.	7.2.3	Complied
DISCLOSURE AND TRANSPARENCY			
24	The charity discloses in its annual report: i. Number of Board meetings in the year; and ii. individual board member's attendance.	8.2	Complied
	Are Board members remunerated for their Board services?		No
25	No Board member is involved in setting his or her own remuneration.	2.2	

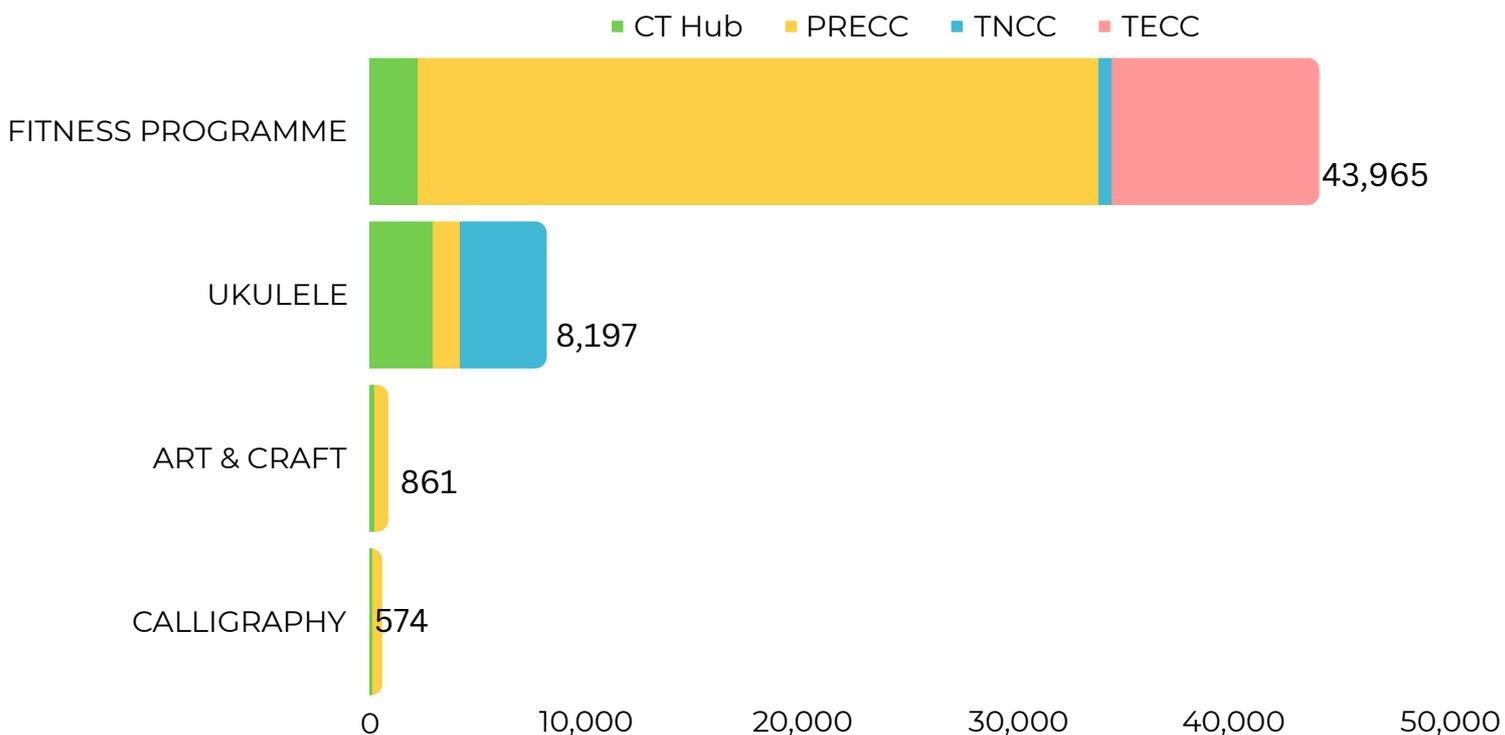
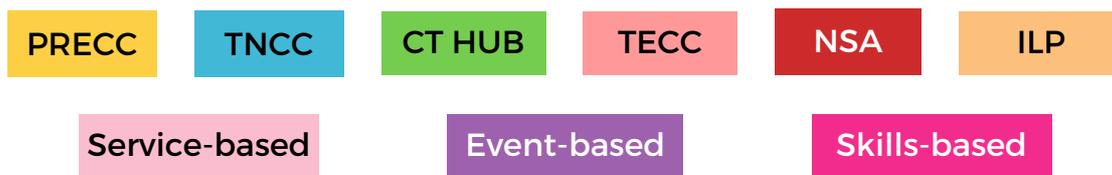
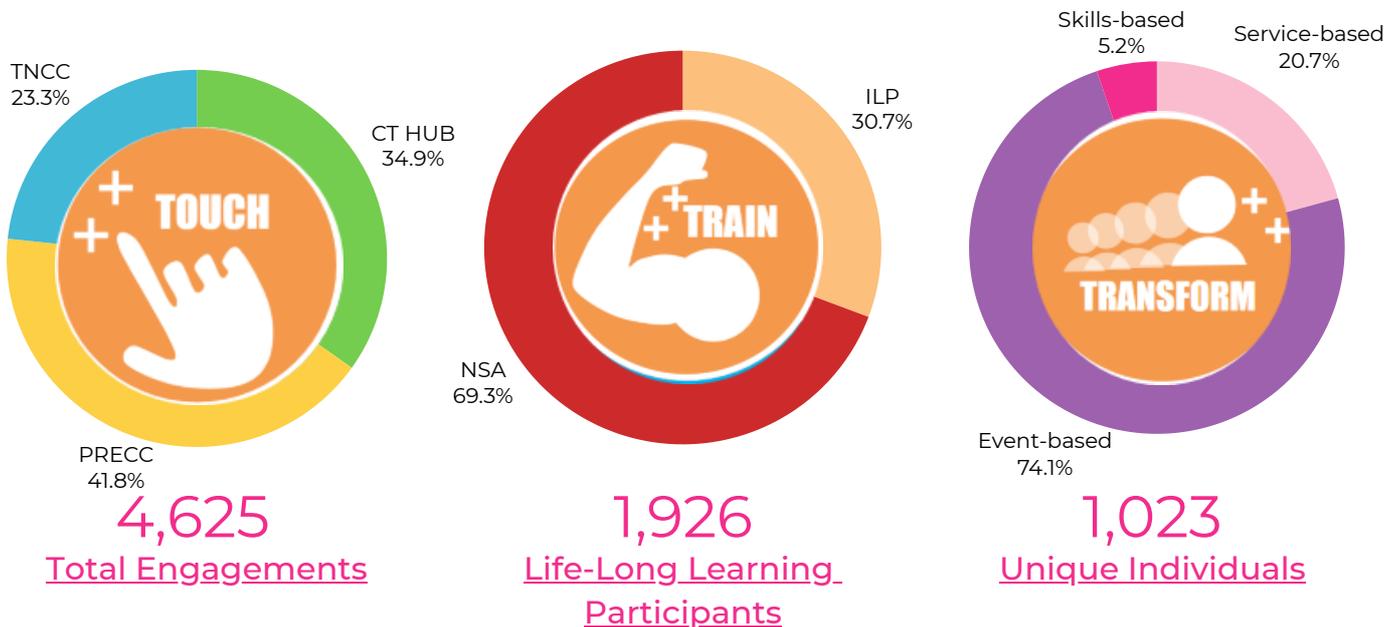
GOVERNANCE EVALUATION CHECKLIST (CONTINUED)

S/N	Code guideline	Code ID	Response
26	The charity discloses the exact remuneration and benefits received by each Board member in its annual report. OR The charity discloses that no Board members are remunerated	8.3	
	Does the charity employ paid staff?		Yes
27	No staff is involved in setting his or her own remuneration.	2.2	
28	The charity discloses in its annual report: i) The total annual remuneration (including any remuneration received in its subsidiaries), for each its three highest paid staff*, who each receives remuneration exceeding \$100,000, in bands of \$100,000; and ii) If any of the 3 highest paid staff* also serves on the Board of the charity. The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that none of its staff* receives more than \$100,000 in annual remuneration each	8.4	Complied
Explanation: No staff has received annual remuneration exceeding \$100,000.			
29	The charity discloses the number of paid staff* who are close members of the family* of the Executive Head or Board Members, who each receives remuneration exceeding \$50,000 during the year, in bands of \$100,000. OR The charity discloses that there is no paid staff* who are close members of the family* of the Executive Head or Board Member, who receives more than \$50,000 during the year.	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

Tri-Love Elderly



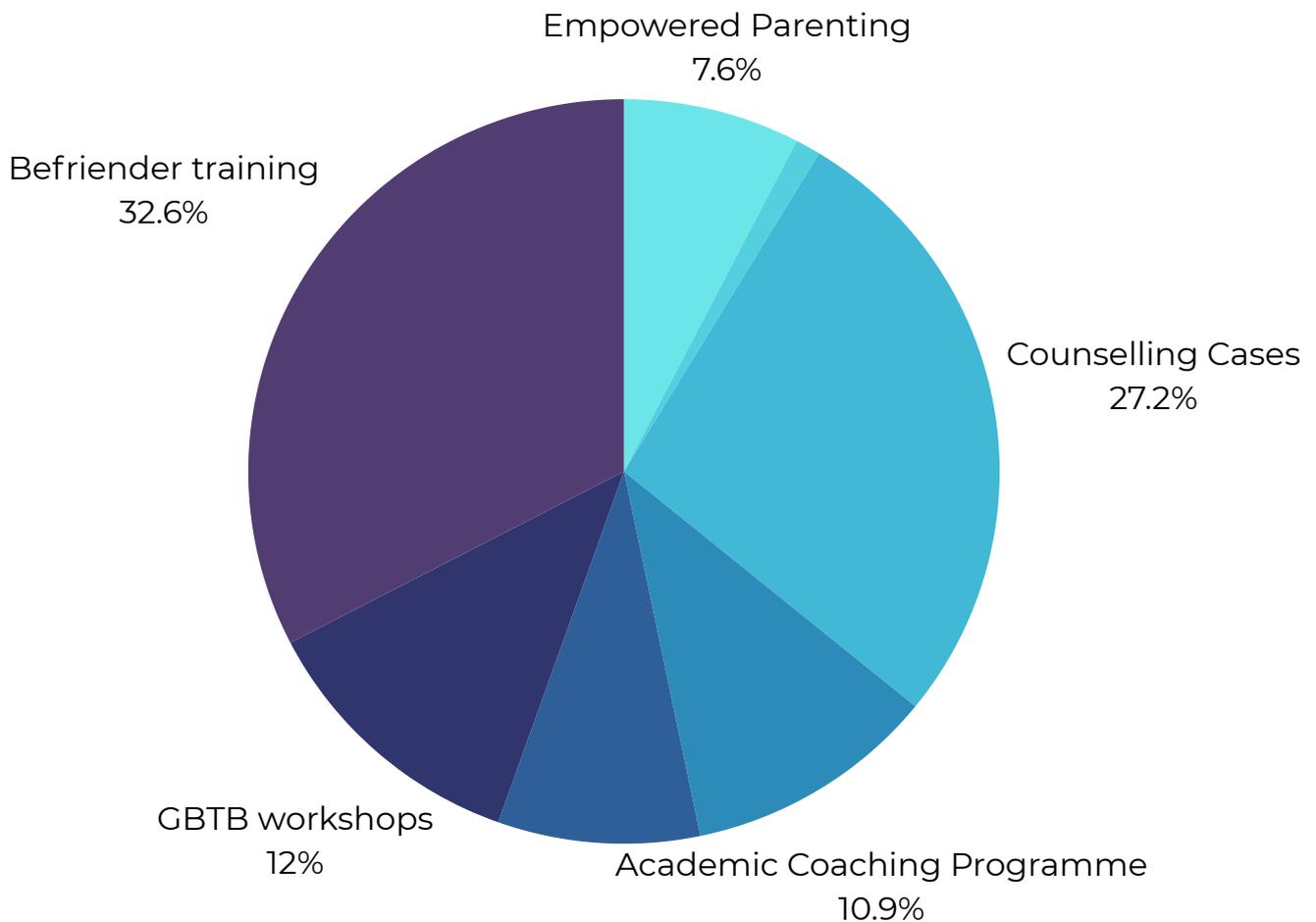
AT A GLANCE

Tri-Love Family/ Tri-Love Youth

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

Total No. of Sessions	Total No. of participants (beneficiaries)	Unique Head Count (Volunteers)
48	10	11

Social & Community Care



IN THE SPOTLIGHT -

Newcomers

Xu Zhi Hao - Physical Fitness Instructor

"Joining this remarkable team at ECSS has allowed me to contribute to our shared mission of fostering a vibrant and inclusive community, where I can apply my passion for coaching to empower individuals of seniors towards healthier and more active lives."



Ngian Siew Ling - Corporate IT/Admin Executive

"ECSS has provided me with the opportunity to make a meaningful and forward-looking contribution to the community through IT and administrative work."



Seah Jia Lei - Programme Executive

"As a member of ECSS, I am committed to serving the community, and this has given me the opportunity to encourage active ageing among seniors, bringing more smiles to their faces."



Jennifer Lim - Programme Executive

"There are numerous opportunities to learn and enhance my skills. Every Home a Happy Home."

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.



TRI-LOVE ELDERLY

Happy Living, Happy Learning, Happy Serving

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 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 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"***.



TRI-LOVE YOUTH

Engage, Enrich, Enable

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.



CORPORATE & COMMUNITY PARTNERS

1 July 2022 to 30 June 2023

Adventurers Singapore

Agency for Integrated Care Pte. Ltd.

Bodynits International Pte Ltd

Brighton Connection

Capital 95.8FM

CNA

Council for Third Age

Employment and Employability Institute Pte Ltd

En Community Church

Gardens by the Bay

FoodConnect

i-Quartier

Kaki Kampong Seniors Wellness Centre by Lakeside Family Services

KK Women's and Children's Hospital

Lions Club of Singapore Central

Mediacorp Pte Ltd

Ministry of Health

Ministry of Social and Family Development

Mola-Mola International Pte Ltd

National Council of Social Service

National Silver Academy, Administered by C3A

NTUC Health Nursing Home

Pasir Ris Elias Community Club

People's Association

Singapore National Employers' Federation

SG Care Volunteer Centre @ Jalan Besar

SG Care Volunteer Centre @ Pasir Ris

SMU C4SR

Tampines Care Home

Tampines North Community Club

The Food Bank Singapore Ltd

Thye Hua Kwan Moral Society

Viriya Therapy Centre

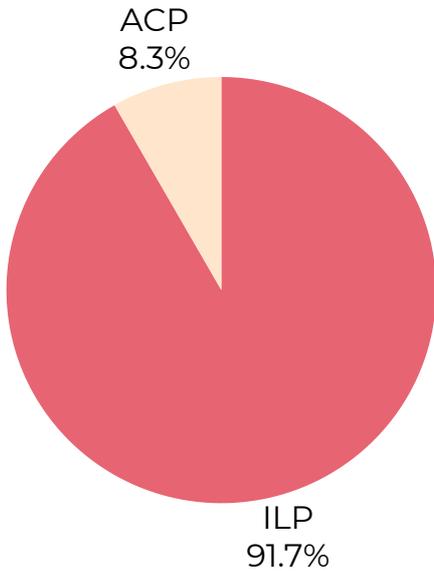


CORPORATE & INSTITUTIONAL VOLUNTEERS

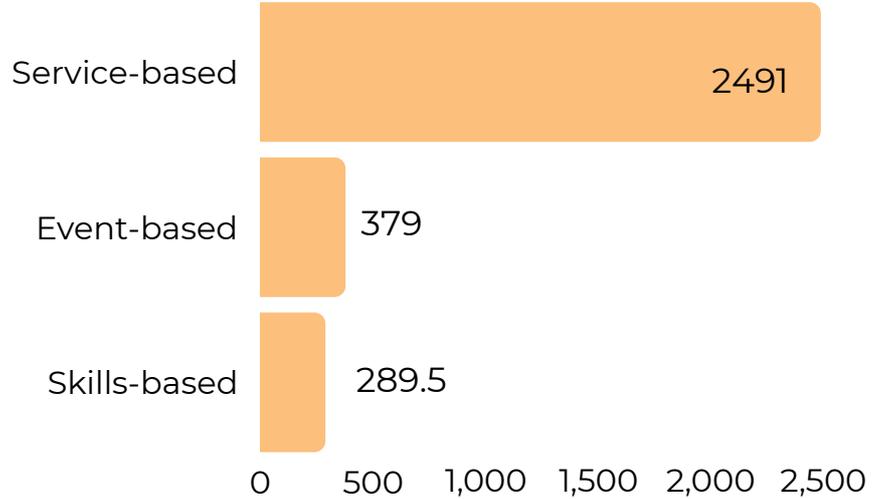
1 July 2022 to 30 June 2023

National University of Singapore, Teach Singapore (Teach SG)
School of the Arts, Singapore
Singapore Management University, Centre for Social Responsibility
Singapore University of Social Sciences Music Interest Group
St. Joseph's Institution
Victoria Junior College Interact Club

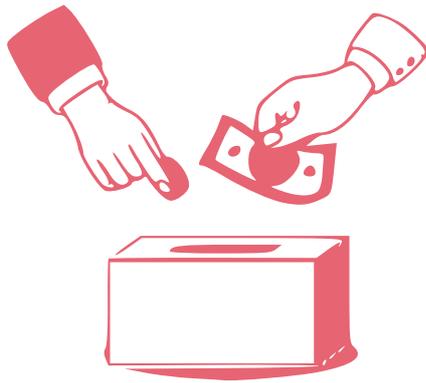
YOUTH VOLUNTEERS



NO. OF VOLUNTEER HOURS



DONORS



\$1000-\$5000

Alliance Concrete Singapore Pte Ltd

Aurum Land Pte Ltd

Cheng Choon Mun

Chong Foong Har

F D A T Architects LLP

Kim Mun Kang Pte Ltd

Lim Xin Hui Patricia

Lum Yee Yan Josephine

Mapei Far East Pte Ltd

Maxbond Singapore Pte Ltd

NatSteel Holdings Pte Ltd

NTUC Fairprice Foundation Limited

Oh Peck Wah

Sandhu Nimrata

Seah Siew Kiang Janice

Sheng Wang Trading

Soh Pik Chuan

Super Bend Pte Ltd

Tan Poh Kiang Gee

Tan Poh Ling Lynn

Tang Siew Yeng

Yeo Hsi Chieh

Yong Ching Siew

Zhang Xiao Qi

\$20,001-\$50,000

De Charis Pte Ltd

Kee You Kok Abraham

Lee Kah Hock

Tan Poh Kheng

\$15,001-\$20,000

Hazard Control Engineering Pte Ltd

Jane Tien-Fu (aka Thomas T.F. Jane)

\$10,001-\$15,000

Tan Poh Lai Molly

\$5001-\$10,000

Elsa Advanced Systems Pte Ltd

Meixi Cuisine Pte Ltd

Tan Yew Keng Eugene

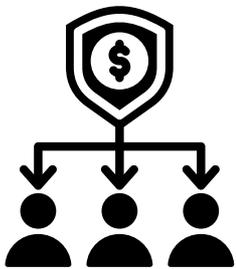
Operating Expenses

Income and Expenses



Charity Dollars

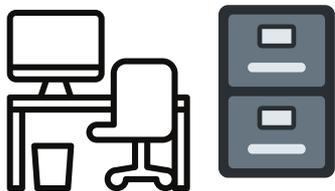
Per \$100



\$72.02

on Beneficiaries

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



\$9.64

on Facilities

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



\$18.34

on Corporate Services

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

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 2023 and of 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
8 September 2023



Report on the Audit of the Financial Statements



Opinion

We have audited the financial statements of En Community Services Society (the “Society”), which comprise the statement of financial position as of 30 June 2023, 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 (the “Act”) and other relevant regulations (the “Charities Act and Regulations”) and Financial Reporting Standards in Singapore (“FRSs”) so as to give a true and fair view of the financial position of the Society as of 30 June 2023 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 Matters

The financial statements for the year ended 30 June 2022 were audited by another auditor who expressed an unmodified opinion on those statements on 4 September 2022.

Other Information

Management is responsible for the other information. The other information comprises the Statement by Council.

Other Information (continued)



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

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

Responsibilities of 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.



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



As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional skepticism 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 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. 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



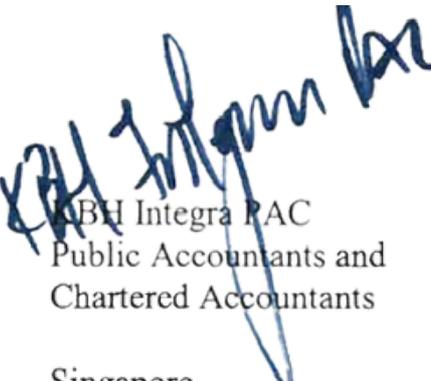
Report on Other Legal and Regulatory Requirements

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 cause 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.



BH Integra PAC
Public Accountants and
Chartered Accountants

Singapore
8 September 2023



Statement of Financial Position as at 30 June 2023



	Note	2023 \$	2022 \$
Non-current assets			
Plant and equipment	4	55,001	67,481
Right-of-use assets	5	99,929	51,220
		<hr/>	<hr/>
		154,930	118,701
Current assets			
Other receivables	6	105,226	74,592
Cash and cash equivalents		356,883	289,681
		<hr/>	<hr/>
		462,109	364,273
Current liabilities			
Other payables	7	499,519	260,395
Lease liabilities	8	60,266	37,401
		<hr/>	<hr/>
		559,785	297,796
Net current (liabilities)/assets		<hr/>	<hr/>
		(97,676)	66,477
Non-current liabilities			
Lease liabilities	8	41,519	14,787
		<hr/>	<hr/>
		41,519	14,787
Net assets		<hr/>	<hr/>
		15,735	170,391
Funds			
Accumulated fund		15,735	170,391
		<hr/>	<hr/>

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

Statement of Comprehensive Income for the financial year ended 30 June 2023

	Note	2023 \$	2022 \$
Income	9	925,792	931,529
Expenditure	10	(1,076,085)	(1,044,077)
Finance cost	11	(4,363)	(5,956)
Deficit before tax			
	12	(154,656)	(118,504)
Income tax expense		–	–
Deficit for the year			
		(154,656)	(118,504)
Other comprehensive income		–	–
Total comprehensive loss for the year			
		(154,656)	(118,504)

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

Statement of Changes in Fund Year ended 30 June 2023



	Accumulated fund \$
Balance at 1 June 2021	288,895
Total comprehensive loss for the year	(118,504)
Balance at 30 June 2022	170,391
Total comprehensive loss for the year	(154,656)
Balance at 30 June 2023	15,735

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

Statement of Cash Flows for the financial year ended 30 June 2023

	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Deficit before tax	(154,656)	(118,504)
Adjustments for:		
Depreciation – plan and equipment	16,515	18,152
Depreciation – right-of-use assets	65,468	82,188
Interest expense on lease liabilities	4,363	5,956
Gain on disposal of plant and equipment	–	(2,155)
Operating loss before working capital changes	(68,310)	(14,363)
(Increase)/decrease in other receivables	(30,634)	316,157
Decrease in amounts due to a related party	–	(29,532)
Increase in other payables	239,124	73,325
Net cash flows from operating activities	140,180	345,587
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of plant and equipment	(4,035)	(12,323)
Proceeds from disposal of plant and equipment	–	4,901
Net cash flows used in investing activities	(4,035)	(7,422)
CASH FLOWS FROM FINANCING ACTIVITY		
Repayment of lease liabilities	(68,943)	(92,359)
Net cash flows used in financing activity	(68,943)	(92,359)
Net increase in cash and cash equivalents	67,202	245,806
Cash and cash equivalents at beginning of year	289,681	43,875
Cash and cash equivalents at end of year	356,883	289,681

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

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 those relating to the promotion and provision of social community services, counselling activities, promotion of 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 of the previous financial year except that in the current financial year, the Society has adopted all the new and amended standards which are relevant to the Society and are effective for annual financial period beginning on 1 July 2022. The adoption of these standards did not have any material effect on the financial statements of the Society.

Standards issued but not yet effective

A number of new standards and amendments to standard that have been issued are not yet effective and have not been applied in preparing these financial statements.

The Council expect that the adoption of these new and amended standards will have no material impact on the financial statements in the year of initial application.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(a) 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
Computers	-	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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(b) 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.

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.

(c) Financial instruments (continued)

(i) Financial assets (continued)

Initial recognition and measurement (continued)

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.

(c) Financial instruments (continued)

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.

(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 recognised in two stages. For credit exposures for which there have 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 have 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.

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.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(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.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(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.

(j) Leases

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

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- 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.

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.

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.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(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.

(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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(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).

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.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES (continued)

- 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.



4. PLANT AND EQUIPMENT

	Air conditioner \$	Computers \$	Furniture and fittings \$	Motor vehicle \$	Office equipment \$	Renovation \$	Total \$
Cost: At 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 and 1 July 2022	3,424	52,721	21,738	91,800	14,376	1,049	185,108
Addition		4,035					4,035
Written off		(3,591)	(642)				(4,233)
At 30 June 2023	3,424	53,165	21,096	91,800	14,376	1,049	184,910
Accumulated depreciation: At 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 and 1 July 2022	3,424	42,606	20,973	36,720	12,855	1,049	117,627
Charge for the year		5,334	765	9,180	1,236		16,515
Written off		(3,591)	(642)				(4,233)
At 30 June 2023	3,424	44,349	21,096	45,900	14,091	1,049	129,909
Net carrying amount: At 30 June 2022		10,115	765	55,080	1,521		67,481
At 30 June 2023		8,816		45,900	285		55,001

5. RIGHT-OF-USE ASSETS

Leases (as a lessee)

	Office premise \$	Office equipment \$	Total \$
Cost:			
At 1 July 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
Additions	114,177	-	114,177
Written off	(61,002)	-	(61,002)
At 30 June 2023	114,177	18,250	132,427
Accumulated depreciation:			
At 1 July 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
Charge for the year	61,818	3,650	65,468
Written off	(61,002)		(61,002)
At 30 June 2023	28,544	3,954	32,498
Net carrying amount:			
At 30 June 2022	33,274	17,946	51,220
At 30 June 2023	85,633	14,296	99,929

The Society leases office equipment including office premise. The average lease term is 2 to 5 (2022: 1 to 5) years.

The maturity analysis of lease liabilities is presented in Note 8.

	2023 \$	2022 \$
(i) Amounts recognised in profit and loss	65,468	82,188
Depreciation expense on right-of-use assets	4,363	5,956
Interest expenses on lease liabilities	69,831	88,144
(ii) <u>Total cash outflow</u>		

The Society had total cash flow for all the leases of \$68,943 (2022: \$92,359) in 2023.

6. OTHER RECEIVABLES

	2023	2022
	\$	\$
Financial assets	200	200
Deposits	-	38,340
Grant receivables	60,466	22,863
Sundry receivables	60,666	61,403
	<hr/>	<hr/>
Non-financial asset		
Prepayments	44,560	13,189
	<hr/>	<hr/>
	105,226	74,592
	<hr/>	<hr/>

7. OTHER PAYABLES

Financial liability		
Accrued liabilities	15,242	61,518
Non-financial liabilities		
Advance received from program fee	13,588	7,562
Deposits received	200	1,050
Grants received in advance		
- Community Silver Trust ("CST")	433,807	155,896
Provision for unutilised leave	36,682	34,369
	<hr/>	<hr/>
	499,519	260,395
	<hr/>	<hr/>

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	155,896	136,278
Addition	319,616	41,285
Expenditures	(41,705)	(21,667)
Balance at end of year	<hr/>	<hr/>
	433,807	155,896
	<hr/>	<hr/>

8. LEASE LIABILITIES

	2023	2022
	\$	\$
Analysed as:		
Current	60,266	37,401
Non-current	41,519	14,787
	<u>101,785</u>	<u>52,188</u>
Maturity analysis:		
Year 2023	-	39,197
Year 2024	63,197	3,197
Year 2025	33,197	3,197
Year 2026	3,197	3,197
Year 2027	3,197	5,196
Year 2028 onwards	2,253	-
	<u>105,041</u>	<u>53,984</u>
Less: Unearned interest	(3,256)	(1,796)
	<u>101,785</u>	<u>52,188</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:

	1.7.2022	Cash flows	Non-cash changes	30.6.2023
	\$	Repayment \$	Interest \$	New lease liabilities \$
Lease liabilities	<u>52,188</u>	<u>(68,943)</u>	<u>4,363</u>	<u>114,177</u>
	<u>52,188</u>			<u>101,785</u>
	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>59,339</u>			<u>52,188</u>

9. INCOME



	2023	2022
	\$	\$
Tax deductible donations:		
— General	240,607	295,347
	<u>240,607</u>	<u>295,347</u>
Non-tax deductible donations:	12,266	24,269
— General	<u>12,266</u>	<u>24,269</u>
Grants received:		
— Community Silver Trust Fund	-	21,667
— Care and share	-	130,683
— Job growth incentive	28,311	-
— National Council of Social Service	6,582	5,658
— Productivity Solutions Grant	-	30,000
— Senior employment credit	2,553	-
— Skill future credit enterprise	9,267	-
— Wage credit scheme	8,173	-
— Others	92,350	71,231
	<u>147,236</u>	<u>259,239</u>
Gain on disposal of plant and equipment	-	2,155
Interest income	1	1
Miscellaneous	13,963	8,681
Programme income	46,355	47,829
Project NSA	368,071	251,309
Silver Volunteer Fund	97,293	42,699
	<u>525,683</u>	<u>352,674</u>
Total	<u>925,792</u>	<u>931,529</u>

10. EXPENDITURE

	2023	2022
	\$	\$
Accounting and professional fees	7,200	7,200
Auditor's remuneration	8,937	5,929
Bank charges	205	193
Central provident fund	10,816	29,969
Computer expenses	10,756	9,481
Depreciation — plant and equipment	16,515	18,152
Depreciation — light-of-use assets	65,468	82,188
Designated project expenses	14,795	7,936
Foreign worker levy	2,155	3,537
Fund raising expenses	6,030	7,630
General expenses	2,289	4,149
Insurance	14,761	10,513
Medical	1,411	1,309
NETs charges	461	617
Postages	36	30
Printing and stationery	6,062	5,582
Professional fee	900	48,150
Programme expenses	772,875	501,268
Rental	2,873	12,297
Repair and maintenance	1,334	5,275
Salaries and bonuses	103,753	255,221
Staff welfare	7,403	6,244
Telephone expenses	3,845	3,433
Training	3,322	4,370
Transport	6,639	7,965
Unutilised leave	2,313	4,019
Upkeep of office	2,931	1,420
	<u>1,076 085</u>	<u>1,044,077</u>

11. FINANCE COST

Interest expenses on lease liabilities	<u>4,363</u>	<u>5,956</u>
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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.

13. EMPLOYEES' BENEFITS

Salaries and bonuses	620,006	591,226
CPF contributions	89,467	78,700
Others	13,039	14,633
	<u>722,512</u>	<u>684,559</u>

14. RELATED PARTY DISCLOSURES

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

(i) Significant related party transactions

	2023	2022
	\$	\$
<u>Related party</u>		
Rental of office	<u>70,920</u>	<u>101,008</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>63,333</u>	<u>62,042</u>
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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 risk 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, minimise 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 have 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.

(i) Credit risk

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counterparty default on 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 minimises 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 minimising 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.

(i) 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.

15. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

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 \$
2023			
Other payables	15,242	15,242	-
Lease liabilities	105,041	63,197	41,844
	<u>120,283</u>	<u>78,439</u>	<u>41,844</u>
2022	61,518	61,518	-
Other payables	53,984	39,197	14,787
Lease liabilities	<u>115,502</u>	<u>100,715</u>	<u>14,787</u>

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:

	2023 \$	2022 \$
<i>Financial assets at amortised cost</i>		
Other receivables	60,666	61,403
Cash and cash equivalents	356,883	289,681
	<u>417,549</u>	<u>351,084</u>
<i>Financial liabilities at amortised cost</i>		
Other payables	15,242	61,518
Lease liabilities	101,785	52,188
	<u>117,027</u>	<u>113,706</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 participants 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 “Reserves 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.

The Society’s reserve position is as below:

	Current year	Previous year	Decrease
Unrestricted funds (reserves)	<u>5,735</u>	<u>170,391</u>	<u>(154,656)</u>
Ratio of reserves to annual operating expenditure	<u>0.01</u>	<u>0.16</u>	<u>(0.15)</u>

19. AUTHORISATION OF FINANCIAL STATEMENTS

The financial statements for the year ended 30 June 2023 were authorised for issue in accordance with a resolution of the Council of the Society on the date of these statements.

Corporate Data



11 March 2003

Registered as
Society

1 Sep 2003

Registered as
Charity

1 Feb 2004

Became NCSS
Full Member

2005

Registered as
Institute of
Public
Character

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

KBH Integra PAC

Address: 20 Peck Seah Road #04-00 Singapore 079312

Tel: 6323 1928

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/ Seah Jia Lei
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 @ PRW -

Daryl Neo/ 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

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





从心发出,从新出发 —

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.

Meaning of our logo

Revitalising the Old

The main elements of the heart shape and En word in calligraphy style is retained from the old logo. Using trendy graphical elements and colour gradients, the old logo is given a face lift to appeal to both younger and older audiences.

The Warm Hues

Warm colours applied on the logo to portray a warmth and caring community within En. The colours are harmoniously meshed to portray empathy and a sense of encompassing.

The Heart Shape

Abstract shapes stacked, forms a multi-layered abstract heart to signify that En community is made of various groups that come together to form the heart that provides care and love for the community.

En Community Services Society
恩群社区服务