

Same Passion, Renewed Mission

2023/2024



Annual Report



En Community Services Society

恩群社区服务



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About us

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.

Mission

Touch, Train, Transform

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.

Value

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.



Paper Quilling CT Hub



Milestone

Established in 2003, En Community Services Society (ECSS) is a nonprofit 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 children, 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 afterschool activities and conduct family life education.

Continue ...



Milestone

WHAT WE HAVE ACHIEVED

2023
Jul



Volunteer
Appreciation
Event July
2023

2023
Dec

Melodic in
Thankgiving
- Gala Dinner -
Garden by the Bay
- Sept 2023



2024
Feb



Performance
by ECSS
Ukulele during
Chingay 2024

2024
Jun

The battle to make
Singapore's silver
generations' life
better ... continues



A word from the Chairman

From our humble beginnings

In 2023, we celebrated our 20th anniversary with a commemorative dinner. As we enter our 21st year in 2024, we reflect on the challenges and achievements over the past two decades. From our humble beginnings, where we were uncertain of how to proceed, to the modest success we see today, our journey has been one of growth and learning. Every day, close to hundred of seniors benefit from our programmes at several of our activity centres. Some not only participate in these programmes but also experience life-changing transformations. Many have even become volunteers, continuing the cycle of giving by helping others.

I recalled a senior in her 70s who initially attended our programmes with a worried expression. Over time, we discovered her musical talent, and she began teaching singing and musical instruments. Six months later, she was transformed—her face radiated joy and she appeared more youthful than before. This change is a testament to our organisation's mission: "Every Home a Happy home." We believe that individual transformations can gradually influence and positively change entire families. Our hope is that our work adds a little more brightness and hope to society.

As we reach this significant milestone, En Community Services Society aims to engage with more seniors, train them, and help them grow so that they can contribute their newfound skills to society, making it more vibrant. We have faith in the ability of our seniors to achieve this.



A word from the Chairman

这20年来 ...

2023年我们庆祝了20周年纪念晚宴。2024年我们进入了第21年，这20年来跌跌撞撞的，我们从开始不懂得怎样做，一直到今天有了一点成绩。在我们的几个活动点中，每天有上百个乐龄人士受益我们的节目。有些不只是来参加节目，而且参加我们的课程之后，他们的生命和生活也有了改变，有些还成为我们的义工，继续的去帮助别人。

记得一位70多岁的年长者，开始来参加我们的节目时，脸是很忧愁的，后来我们发现原来她有音乐的才干，她开始参与教导唱歌和一些乐器的教导。半年之后，我发现她整个脸充满喜乐，容光焕发，也比以前看起来更年轻了。这也是我们机构的期望，“家家有喜乐”。由个人开始慢慢地影响到整个家庭也改变。希望我们所做的能够让社会增加一点光彩，一点盼望。

恩群社区服务在接下来的这个里程碑里，我们希望能接触更多的年长者，训练他们，帮助他们成长，然后把他们所学的贡献于社会，使这个社会充满活力。相信我们的乐龄人士都能做到。

我们也希望从社会中得到一些资源与资金的帮助，使我们能够创造更多有活力的乐龄人士，去祝福社区。



A word from the Executive Director

Embracing Change and Striving for Progress

As another year swiftly passes by, our community and daily work have undergone significant changes. While we may not always notice these changes within ourselves, the pace and momentum of change around us are undeniably evident.

In recent months, our management faced challenges with data collection and documentation due to unforeseen technological issues. However, these challenges have also led to new perspectives and discoveries.

Looking ahead, Community Services will persist with determination, always seeking to improve with a fresh outlook. Without relying on heroic figures, we will focus on developing our self-management skills to have a positive impact on individuals and families in the community. Strengthening our team and nurturing healthy relationships will be our top priority in effectively reaching out to individuals and families.

Management is committed to utilizing skills, knowledge and technology support to gain new insights and perspectives. We are dedicated to striving for excellence and progress with a fresh perspective. Our current focus is on developing self-management skills to make a positive impact on others. Recognizing that changes within ourselves will impact others, we are prepared to embrace the constant flux and evolution in life.



A word from the Executive Director

Continuation 永续

转眼间，一年又过去了。在回顾去年所发生的事情时，环顾周围才恍然发觉，大家都已经多了几许沉稳，体能也正在慢慢下降。

这12个月来，机构的管理方式和行政记录，从初步的试验时期，直至后来的实施，经历了翻山越岭的路程。在行政管理方面纳入科技，以及一系列的资料收集和统计分析之后，我们也成功找到了突破口，对症下药。



恩群未来的节目设计和修正，全面的发展方向，及全体的方针将继续秉承从心发出，从新出发的原则，继续精益求精，上下同心。人无完人，恩群虽然没有十全十美的夺冠英雄，我们将继续推动提升个人健康的自我管理能力和积极地接触他人，支援陪伴帮助他人，继续通过鼓励优雅丰盛乐龄生活为作业目标，同时也壮大恩群社区服务的内外团队工作流程，祝愿属于社区里的个人与家庭都有着健康的依附关系。

管理层将继续以认知和技巧配合科技的支援探寻新的动向，以正确的姿态，发展个人的自理能力技巧，助己助人，面对人生无常的变数。



Council Board



From left, Ivan Teo Boon Hiok, Francis Goh Chin Chuan, Eugene Tan Yew Keng, Bridget Wong-Teo Soh Peng, Nigel Sim Kay Jin & Lim Hong Wee

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 complies 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 strategically plans for the organization and selects members with diverse professional expertise and backgrounds to contribute to the long-term development of ECSS.

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 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.

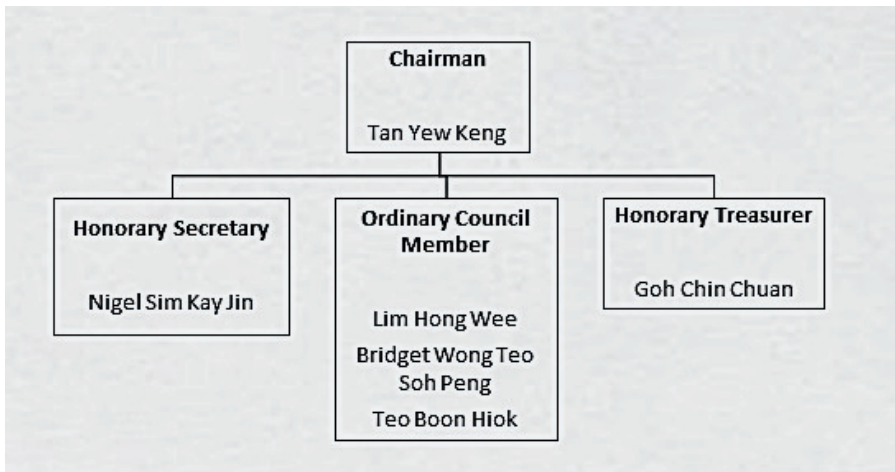
The Chairman of the Council is an ex-officio member of all Council Committees and has the right to attend all meetings.



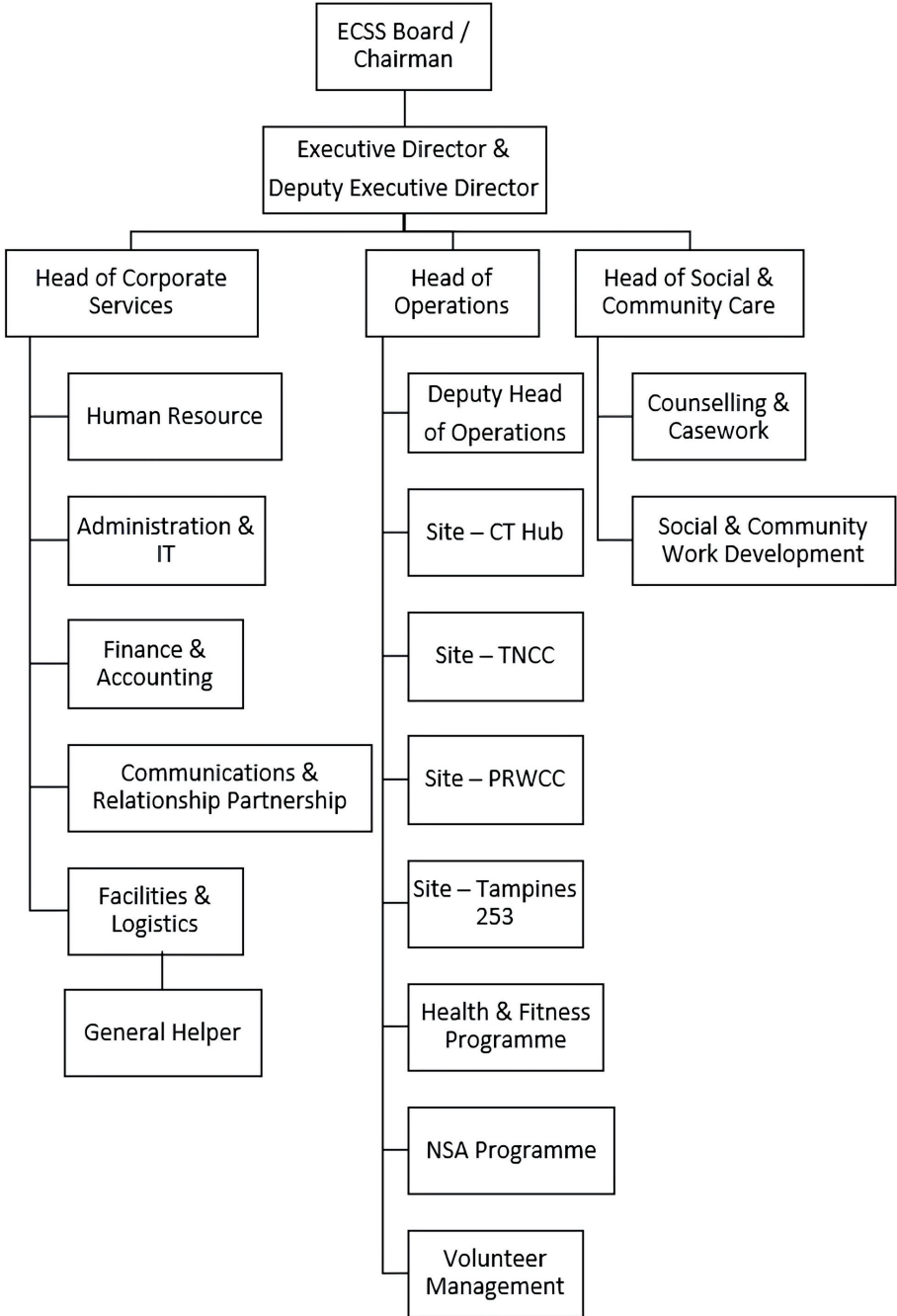
Council Board

Council Committees 2024 - 2025		
<p><u>Human Resources</u></p> <p>Lim Hong Wee (Chair)</p> <p>Eileen Hoo (co-opted)</p> <p>Jenny Chui (co-opted)</p> <p>Chan Chui Han (staff - ED)</p> <p>Julie Joseph (staff)</p>	<p><u>Finance</u></p> <p>Goh Chin Chuan (Chair)</p> <p>Lim Hong Wee</p> <p>Chan Chui Han (staff - ED)</p>	<p><u>Strategy & Programmes</u></p> <p>Nigel Sim Kay Jin</p> <p>Lim Hong Wee</p> <p>Chan Chui Han (staff - ED)</p>

Co-opted members meet separately under their respective sub-committees and attendances are not reflected here.



Organisation Chart





Highlights of the year 2023/2024



ECSS 20th Anniversary Fundraising Gala Dinner 2023

En Community Services Society (ECSS) commemorated two decades of community impact with a memorable Fundraising Gala Dinner on September 1, 2023. Held at the picturesque Flower Field Hall in Gardens By the Bay, the event showcased ECSS's remarkable journey of empowering lives and fostering inclusivity in Singapore.

The gala highlighted ECSS's diverse range of programmes, exemplified by a heart-warming performance from 80 seniors participating in their Therapeutic Lifestyle Engagement initiative. This display not only entertained but also demonstrated the tangible benefits of ECSS's community outreach efforts.

Executive Director Ms. Chan Chui Han took centre stage to outline the organisation's significant achievements over the past 20 years and shared an inspiring vision for ECSS's future endeavours. Chairman Mr. Tan Yew Keng acknowledged the collective effort behind ECSS's success, emphasizing the crucial roles played by staff, volunteers, and community partners.



ECSS 20th Anniversary Fundraising Gala Dinner 2023

Guest of Honour Mr. Eric Chua, Senior Parliamentary Secretary for the Ministry of Social and Family Development & Ministry of Culture, Community and Youth, delivered a poignant speech. He emphasized the critical role of organisations like ECSS in building a caring and inclusive society, underlining the importance of sustained community service efforts.

A significant moment of the evening was the launch of ECSS's new logo, symbolizing the organisation's commitment to evolving alongside the changing needs of the community it serves. The unveiling represented not just a visual refresh, but a renewal of ECSS's pledge to innovation and adaptability in community service.

The gala also featured a touching recognition ceremony for long-serving volunteers, underscoring the dedication and passion driving ECSS's impactful work. A successful fundraising segment garnered crucial support for ongoing and future initiatives, ensuring ECSS's continued ability to serve and uplift the community.

As ECSS celebrated its past achievements, the gala also set the stage for another two decades of transforming lives and strengthening community bonds in Singapore. The event concluded with a sense of accomplishment and renewed commitment to creating a more inclusive and supportive society for all.





ECSS at Chingay 2024: Catalysing Community Transformation

En Community Services Society's (ECSS) participation in Chingay 2024 went beyond being a vibrant performance; it was a compelling display of the impact of community involvement. With over 100 senior performers, ECSS demonstrated how engaging with the community can bring about positive change and strengthen social connections.

Key Outcomes:

Empowering Seniors: By including older adults like Mdm Goh Guat Kheng and Mdm Goh Pheck Hong, ECSS challenged stereotypes about aging and promoted active participation in community activities.

Connecting Generations: The event facilitated interactions between different age groups, providing a platform for sharing knowledge and experiences.

Promoting Health and Well-being: Participation in the performances promoted physical activity and social interaction, which are essential for the mental and physical well-being of seniors.

Fostering Community Pride: ECSS's involvement enhanced local pride and a sense of belonging among both participants and spectators.

Engaging Volunteers: The event offered meaningful volunteer opportunities, strengthening ECSS's support network.

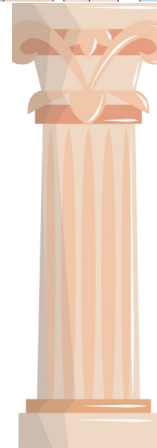
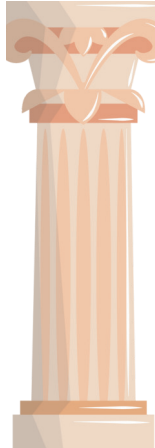
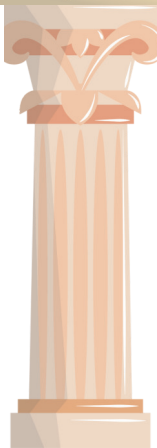
ECSS's role in Chingay 2024 reflects its ongoing efforts to create a more inclusive and supportive community. This success will serve as a foundation for future initiatives, inspiring more individuals to engage with and support ECSS's important work.



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).

Through these three pillars, we extend our support to at-risk and vulnerable individuals in the community, addressing their mental, physical, emotional, and financial needs. By equipping them with essential life skills and knowledge, we empower them to face and overcome their challenges independently in the future. In collaboration with government agencies, community organisations, and corporate partners, we deliver services and programmes that are evidence-based, goal-driven, and tailored to meet the current, pressing needs of society, while adhering to relevant policies and regulations.



Tri-Love Elderly (TLE) Tri-Love Family (TLF) Tri-Love Youth (TLY)



Tri-Love Elderly

Happy Living, Happy Learning, Happy Serving

Established to offer lifelong learning opportunities, promote active aging, and encourage seniors to give back to society through volunteering, we believe that guiding and supporting seniors in these areas fosters positive aging. This approach enhances their physical, mental, and emotional well-being.

Our comprehensive programmes are tailored to meet the physical, mental, and social needs of the elderly, offering avenues for learning and volunteering. These initiatives have equipped seniors with new skills such as playing the ukulele, singing, and crafting, enhancing their self-confidence and sense of accomplishment. Additionally, vital knowledge, including fall prevention and smartphone usage, is imparted to improve their daily lives. Through participation in physical and functional fitness exercises, we help seniors stay fit and strengthen their physical health.

Under TLE, ECSS also conducts in-house programmes and courses, providing a platform for seniors to learn, interact, and socialise. These groups cover a wide range of interests and topics, from music appreciation and craft-making to cultural appreciation.

Continue ...



Tri-Love Elderly

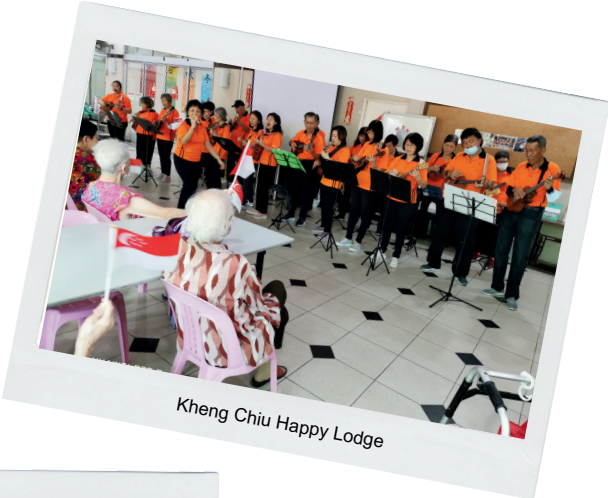
TLE partners with the National Silver Academy (NSA) to offer many of their courses at our centres and ECSS has been an NSA training partner since 2017.

Year	Organisation	Activities
2022	NTUC Health	NTUC Health Nursing Home & Senior Day Care (Tampines) Ukulele performance
2022	Vanguard Healthcare	Tampines Care Home (Haircut), Pearl's Hill Care Home
2022	Kheng Chiu Loke Tin Kee Home	Kheng Chiu Happy Lodge Ukulele performance
2022	Christian Outreach To The Handicapped	Ukulele performance
2023	Kwong Wai Shiu Hospital	Craft-making
2023	Community Project @ Gardens by the Bay	<ul style="list-style-type: none"> • Family / Mother's Day & Father's Day Celebration • Community / National Day • Seniors / Christmas Carnival
2023	REACH Community Services	Ukulele Beginner Class
2023 & 2024	Montfort Care	Ukulele Beginner Lesson, conducted by volunteer trainers
2024	Ren Ci	Wheelchair, Ukulele Intermediate Class

Continue ...



Tri-Love Elderly



Tri-Love Elderly

In June 2021, ECSS became an Intergenerational Learning Programme (ILP) Partner. Senior participants are drawn from our existing communities across all three TLE centres, while youth participants are recruited as volunteers through our ILP Youth Volunteer Programme and collaborations with tertiary institutions.

Here are some of the approved programmes we offer

Year	Activities
2023	Smart Pay - Cashless Convenience (IT). Teach seniors the use of cashless platforms such as PayLah! and the knowledge of possible risks in cashless transactions.
2023	Street Art & ChinaTown 街头壁画与牛车水 (History & Art). Takes seniors and youths for an excursion to explore the 'hidden' graffiti, historical sites and cultural landmarks in Chinatown. At the same time, engage in intergenerational learning of language, culture and historical knowledge while having fun roaming the streets of Chinatown in the "Amazing Race" game
2024	Community Engagement Project. Variety art forms, including dance, music, photography and scrapbooking.

By fostering an environment of continuous learning, active engagement, and intergenerational interaction, TLE is committed to enhancing the lives of seniors and empowering them to contribute meaningfully to society.



Tri-Love Elderly



From Surgery to Vitality: Mdm Poh's Inspiring Journey



Our centre's exercise programme is designed to promote seniors' health, independence, and enhanced quality of life, tailored to various fitness levels. Initially nervous, Mdm Poh received a warm welcome from the staff at En Community Services Society. She started with low-impact exercises and, under the expert guidance of our fitness trainers, gradually improved her strength and flexibility.

In her 50s, Mdm Poh Bong Yew faced a series of daunting challenges: recovering from knee surgery and coping with retrenchment. Although financially stable, she suddenly had an abundance of free time, posing a risk of a sedentary lifestyle.

The programme not only supported her physical recovery but also provided her with a sense of community and purpose. Now, Mdm Poh is a regular participant, finding the sessions integral to her life and achieving feats she once thought impossible.

Encouraged by her family, Mdm Poh joined the Active Aging Programme at Tampines@253, a collaborative initiative between En Community Services Society and Bethesda Community Services Society. This programme aims to develop services for the elderly and families near Block 253, Tampines Street 21.

Mdm Poh's experience highlights how En Community Services Society assists seniors in navigating health challenges and life transitions. She believes that **"age is just a number, and retirement is a new beginning."**



Tri-Love Family

Social and Community Care (SCC)

Our vision for the community is to ensure that every home is a happy home. We offer support to families and individuals facing emotional distress, crises, health and financial issues, as well as couples struggling with marital and parenting challenges.

Since our establishment in 2018, SCC has created a safe space for clients to share their needs and concerns openly. Our counsellors guide clients through their challenges, working together to help them develop the skills to overcome difficulties independently. We walk alongside our clients, addressing their needs and strengthening their support networks, ultimately empowering them to face their challenges on their own.

In addition to our counselling services, SCC, in partnership with TLF, provides workshops as part of our Family Life Education programmes. These workshops help clients tackle issues related to parenting, emotional management, and financial planning.

We have consistently partnered with various organisations and agencies, including the Ministry of Social and Family Development, Yayasan Mendaki, schools, hospitals, and community clubs, to deliver the programmes.

Continue ...



Tri-Love Family

Social and Community Care (SCC)

Year	Activities
2023	<p><u>The Academic Coaching Programme</u> (ACP) a significant initiative under Young Shoots that targets the developmental needs of children and youth. In collaboration with Teach SG (NUS), the ACP offers mentoring and learning journeys through 12 structured sessions every Saturday.</p> <p>A highlight of the programme is a learning journey to the Mandai Singapore Zoo, which enriches the student's educational experience and provides an opportunity for hands-on learning about wildlife and conservation.</p>
2023	<p>The <u>ProjeKawan</u> initiative plays a crucial role in supporting families in need. By facilitating both group and individual work, ProjeKawan emphasises community involvement and collaboration. Bi-monthly food ration collections provide vital resources to families, ensuring they have access to basic necessities. The programme also includes in-person intakes for new cases and home visits, allowing personalised support and a better understanding of each family's unique challenges.</p>
2023	<p><u>Happy Me Happy You workshop at Gardens By The Bay</u> (GBTB): Happy Me Happy You is a series of workshops to equip and train individuals to help them connect better with their loved ones and be a better version of themselves. This workshop aims to support low-income parents and students by providing parents with essential parenting strategies, emotional intelligence, and financial management skills. Through this initiative, parents from low-income households will be better equipped to manage their personal lives, their children, and family dynamics more harmoniously and effectively.</p>



Tri-Love Family



Tri-Love Youth

Engage, Enrich, Enable

Tri-Love Youth (TLY) is the third pillar of ECSS, designed to reach, engage, mentor, and positively impact youths. Our programmes are delivered through the School Support Programme (SSP) in partnership with schools. We teach life skills, critical thinking, and interpersonal skills, emphasising the importance of discipline, positive thinking, and self-awareness of strengths and weaknesses to help students grow into responsible and independent young adults.

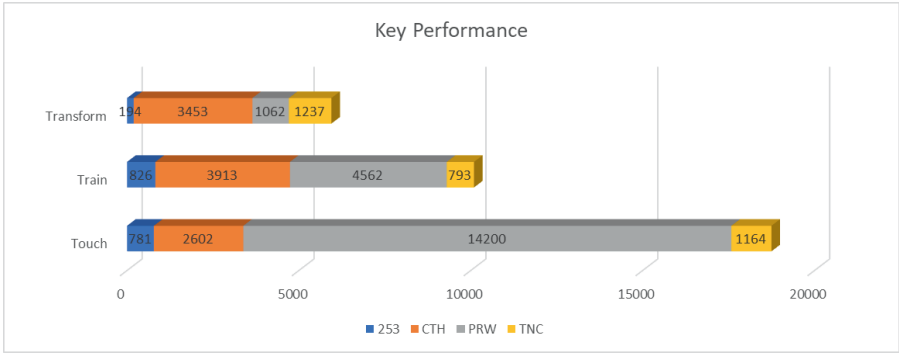
In addition to supporting parents through TLF, TLY offers an Academic Coaching Programme (ACP) in collaboration with the NUS Office of Student Affairs (OSA) and the Community Engagement Department. NUS student volunteers, part of the Teach Singapore (Teach SG) initiative, co-create and implement engagement sessions for children and youths from ProjeKawan families.

The programme provides academic coaching through a blended learning approach, combining online tutoring with quarterly group sessions that focus on essential life and social skills. Our volunteers are trained in coaching and mentoring, ensuring consistent engagement over at least 10 weeks. Needs assessments guide the development of customized lesson plans that make learning enjoyable, while the curriculum includes non-academic activities (e.g., arts, games) to promote holistic development and empower children and youths in their educational journey.



Performance At a Glance

Tri Love Elderly



Corporate Governance

Policy

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 2023 – 30 June 2024. No Council Members received any remuneration from En Community Services Society during the financial year.

Continue ...



Corporate Governance

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 behaviour 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

Continue ...



Corporate Governance

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	Complied
	Are there governing board members holding staff ¹ 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 the staff's executive functions and operational duties, which are distinct from the staff's Board role.	1.1.5	Complied
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	Complied
5	All governing board members must 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
	Is there any governing board member who has 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 governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied
10	Governing 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 charity's activities are in line with the charity's objectives.	3.2.2	Complied



Human Resource and Volunteer ² 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")		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")		Yes
21	The charity has a documented investment policy approved by the Board.	6.4.3	Complied
Fundraising Practices			
	Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 22 if "No")		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 23 if "No")		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 — (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 25 and 26 if "No")		No
25	No governing board member is involved in setting his own remuneration.	2.2	



En Community Services Society
ECSS in Melodic Thanksgiving
恩乐满人间 群欢20载



Guest of Honour

Mr. Eric Chu

Senior Parliamentary Secretary

Miss

September 2023



Corporate & Community Partners

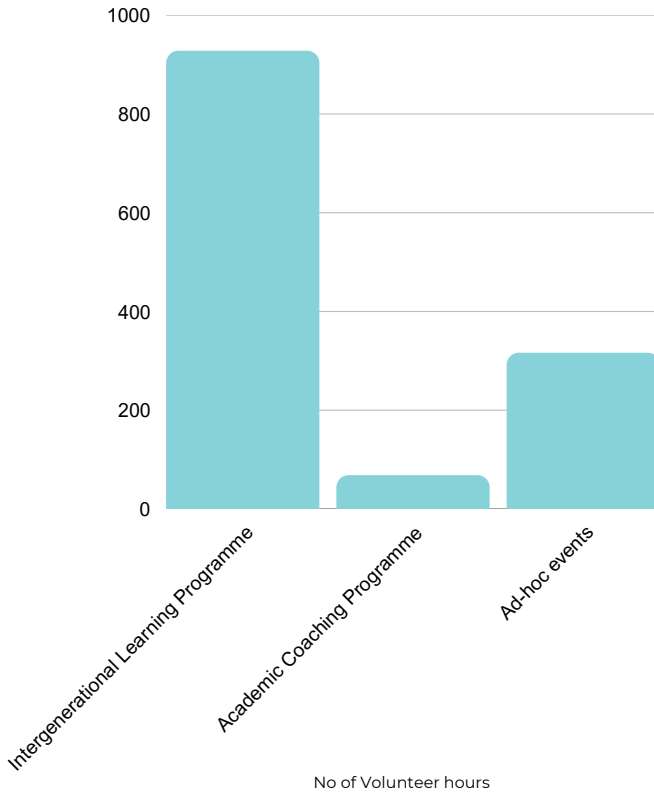
1 July 2023 to 30 June 2024

Agency for Integrated Care Pte Ltd
Bodynits International Pte Ltd
Council for Third Age
Employment and Employability Institute Pte Ltd
Elsa Advanced Systems Pte Ltd
En Community Church
Gardens by The Bay
Hazard Control Engineering Pte Ltd
i-Quartier
Integ Consultancy Pte Ltd
Kaki Kampong Seniors Wellness Centre by Lakeside Family Services
Lions Club of Singapore Central
Mediacorp Pte Ltd
Ministry of Health
Ministry of Social and Family Development
National Council of Social Service
National Silver Academy, Administered by C3A
NTUC Health Nursing Home
PAP Community Foundation
Pasir Ris Elias Community Club
People's Association
SG Care Volunteer Centre @ Jalan Besar
SG Care Volunteer Centre @ Pasir Ris
Singapore National Employers' Federation
Tampines North Community Club
Viriya Therapy Centre
Wesley Methodist Church



Corporate & Youth Volunteers

Chart 2



Donors

\$50,000 and above

Integ Consultancy Pte Ltd

\$20,000 and above

Hazard Control Engineering Pte
Ltd

Mr Lee Kah Hock

Ms Gee Tan

\$15,000 and above

Jane Tien-Fu (a.k. Thomas T. F.
Jane)

Wesley Methodist Church

\$10,000 and above

Ms Molly Tan

Mr Abraham Kee

Mr Tan Yew Keng

Elsa Advanced Systems Pte Ltd

\$5,000 and above

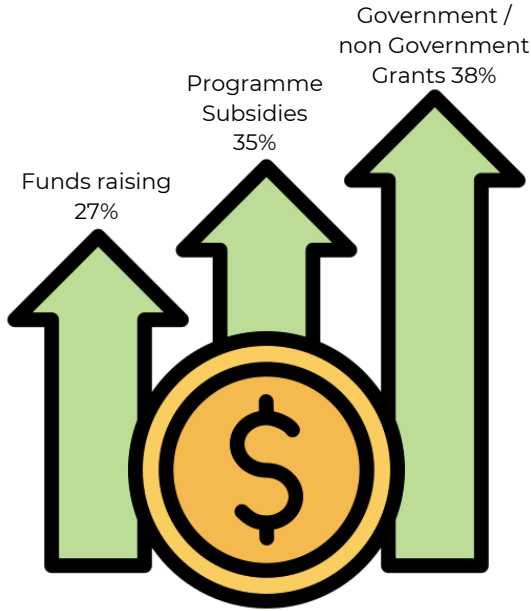
PAP Community Foundation

Mr Lim Han Tee

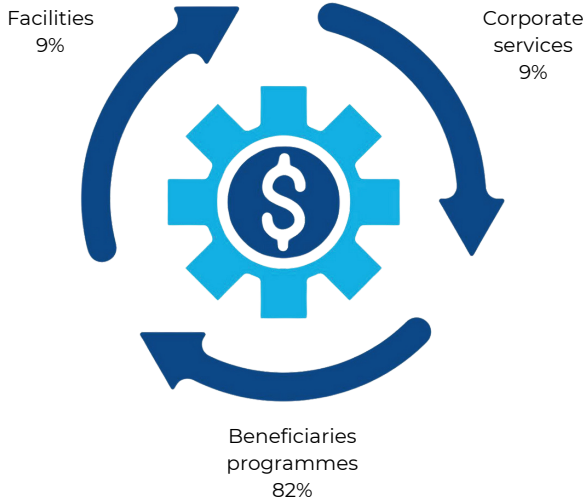
Ms Tan Poh Kheng



Finance Summary



Total Income \$1,803,774 for FY2023 - 2024



Operating expenses \$1,472,288 for FY2023 - 2024



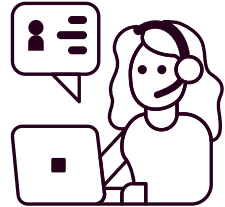
Charity Dollars



\$9 Per \$100

On Facilities

- Rental fee for onsite programme and office space
- Computer and telecommunication equipment
- Repair, cleaning, sanitisation and maintenance of facilities



\$9 Per \$100

On Corporate Services

- Manpower costs for corporate services
- Insurance fees
- Accounting and professional services
- Transport fees
- Auditor fees

\$82 Per \$100

On Beneficiaries

- Manpower costs for professional services
- Programme fees for seniors, families and youths
- Logistics and manpower costs for charity activities



Statement by Council of the Society

We, Tan Yew Keng, Nigel Sim Kay Jin and Goh Chin Chuan, 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 2024 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.
- (c) the fund-raising events held during the financial year have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and records have been kept of the fund-raising events.



Tan Yew Keng
Chairman



Nigel Sim Kay Jin
Honorary Secretary



Goh Chin Chuan
Honorary Treasurer

Singapore
29 AUG 2024



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 at 30 June 2024, 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 material accounting policy information.

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 at 30 June 2024 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.

Continue ...



Other Information

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

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 unauthorized use or disposition; and transactions are properly authorized 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.

Continue ...



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.

Continue ...



- 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.

Continue ...



Report on Other Legal and Regulatory Requirements

In our opinion:

(a) the accounting and other records required 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.

(b) the fund-raising events held during the financial year have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and records have been kept of the fund-raising events.

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.

KBH Integra PAC
Public Accountants and
Chartered Accountants

Singapore
29 August 2024



Statement of Financial Position as at 30 June 2024

	Note	2024 \$	2023 \$
Non-current assets			
Plant and equipment	4	142,989	55,001
Right-of-use assets	5	<u>113,405</u>	<u>99,929</u>
		<u>256,394</u>	<u>154,930</u>
Current assets			
Other receivables	6	48,701	105,226
Cash and cash equivalents	7	<u>561,484</u>	<u>356,883</u>
		<u>610,185</u>	<u>462,109</u>
Current liabilities			
Deferred capital grant	8	66,200	–
Other payables	9	342,184	499,519
Lease liabilities	10	<u>71,679</u>	<u>60,266</u>
		<u>480,063</u>	<u>559,785</u>
Net current assets/(liabilities)		<u>130,122</u>	<u>(97,676)</u>
Non-current liabilities			
Lease liabilities	10	<u>44,215</u>	<u>41,519</u>
		<u>44,215</u>	<u>41,519</u>
Net assets		<u>342,301</u>	<u>15,735</u>
Funds			
Accumulated fund		<u>342,301</u>	<u>15,735</u>

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 2024

	Note	2024 \$	2023 \$
Income	11	1,803,774	925,792
Expenditure	12	(1,472,288)	(1,076,085)
Finance cost	13	(4,920)	(4,363)
Profit/(deficit) before tax		<u>326,566</u>	<u>(154,656)</u>
Income tax expense	14	—	—
Profit/(deficit) for the year		<u>326,566</u>	<u>(154,656)</u>
Other comprehensive income		—	—
Total comprehensive income/(loss) for the year		<u><u>326,566</u></u>	<u><u>(154,656)</u></u>

Statement of Changes in Fund Year ended 30 June 2024

	Accumulated fund \$
Balance at 1 June 2022	170,391
Total comprehensive loss for the year	<u>(154,656)</u>
Balance at 30 June 2023	15,735
Total comprehensive income for the year	<u>326,566</u>
Balance at 30 June 2024	<u><u>342,301</u></u>

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 2024

	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(deficit) before tax	326,566	(154,656)
Adjustments for:		
Depreciation – plant and equipment	23,323	16,515
Depreciation – right-of-use assets	66,447	65,468
Interest expense on lease liabilities	4,920	4,363
Gain on disposal of rights of use assets	(1,494)	–
Interest income	(928)	(1)
Operating profit/(loss) before working capital changes	<u>418,834</u>	<u>(68,311)</u>
Decrease/(increase) in other receivables	56,525	(30,634)
(Decrease)/increase in other payables	<u>(157,335)</u>	<u>239,124</u>
Net cash flows from operating activities	<u>318,024</u>	<u>140,179</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of plant and equipment	(111,311)	(4,035)
Increase in fixed deposit	(60,000)	–
Interest received	928	1
Net cash flows used in investing activities	<u>(170,383)</u>	<u>(4,034)</u>
CASH FLOWS FROM FINANCING ACTIVITY		
Repayment of lease liabilities	(69,240)	(68,943)
Increase in deferred capital grant	66,200	–
Net cash flows used in financing activity	<u>(3,040)</u>	<u>(68,943)</u>
Net increase in cash and cash equivalents	144,601	67,202
Cash and cash equivalents at beginning of year	<u>356,883</u>	<u>289,681</u>
Cash and cash equivalents at end of year	<u>501,484</u>	<u>356,883</u>

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

Notes to the Financial Statements – 30 June 2024

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 is a society constituted under the provisions of the Societies Act 1966 and registered under the Singapore Charities Act 1994.

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 MATERIAL ACCOUNTING POLICY INFORMATION

(a) Basis of preparation

The financial statements have been prepared in accordance with Financial Reporting Standards in Singapore (“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 as disclosed in the material accounting policy information below.

Continue ...



Notes to the Financial Statements ... continue

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

(b) **Adoption of new and amended standards and interpretations**

The accounting policies adopted are consistent with those of the previous financial year except that in 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 or after 1 July 2023. The adoption of these standards did not have any material effect on the financial statements of the Society.

(c) **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.

(d) 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 recognized 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.

Continue ...



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

Air-conditioner	5 years
Computers	3 - 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.

Assets under construction included in plant and equipment are not depreciated as these assets are not yet available for use.

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.

Continue ...



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 derecognized 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 derecognized.

(e) **Financial instruments**

(i) **Financial assets**

Initial recognition and measurement

Financial assets are recognized 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.

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 amortized cost.

Continue ...



Subsequent measurement

After initial recognition, financial liabilities that are not carried at FVPL are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in profit or loss when the liabilities are derecognized, and through the amortization process.

Derecognition

A financial liability is de-recognized 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 recognized 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 recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

(f) Impairment of financial assets

The Society recognizes 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.

Continue ...



ECLs are recognized 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.

(g) 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.

Continue ...



The difference between the carrying amount and recoverable amount is recognized 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.

(h) **Cash and cash equivalents**

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

(i) **Other payables**

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

(j) **Provisions**

Provisions are recognized 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 recognized as a finance cost.

Continue ...



(k) **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 recognized as an expense in the period in which the related service is performed.

(ii) Employees' leave entitlement

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

(l) **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.

Continue ...



(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 recognizes 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 recognized, 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	2 years
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.

Continue ...



- Lease liabilities

At the commencement date of the lease, the Society recognizes 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 recognized 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.

Continue ...



- 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 recognized as expense on a straight-line basis over the lease term.

(m) **Government grant**

Government grants are recognized 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 recognized as deferred capital grant on the statement of financial position and is amortized 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 recognized in profit or loss on a systematic basis over the periods in which the entity recognizes 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.

Government grants related to an asset may be presented in the statement of financial position as deferred income which is recognized as income on a systematic and rational basis over the useful life of the asset.

Continue ...



(n) **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 recognized 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 recognized is the amount allocated to the satisfied performance obligation.

(i) Donations

Donations are recognized when received.

(ii) Programme fees

The Society organizes 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 recognized over time by reference to the period of services rendered.

Continue ...



(o) **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).

Continue ...



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 was 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 recognized 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.

Continue ...



- 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.

Continue ...



Notes to the Financial Statements,

continues

4. PLANT AND EQUIPMENT

	Air conditioner	Asset under construction	Computers	Furniture and fittings	Motor vehicle	Office equipment	Renovation	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Cost:								
At 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 and 1 July 2023	3,424	—	53,165	21,096	91,800	14,376	1,049	184,910
Addition	—	48,196	5,409	—	—	10,471	47,235	111,311
Written off	—	—	(3,313)	—	—	—	—	(3,313)
At 30 June 2024	3,424	48,196	55,261	21,096	91,800	24,847	48,284	292,908
Accumulated depreciation:								
At 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 and 1 July 2023	3,424	—	44,349	21,096	45,900	14,091	1,049	129,909
Charge for the year	—	—	6,111	—	9,180	1,472	6,560	23,323
Written off	—	—	(3,313)	—	—	—	—	(3,313)
At 30 June 2024	3,424	—	47,147	21,096	55,080	15,563	7,609	149,919
Net carrying amount:								
At 30 June 2023	—	—	8,816	—	45,900	285	—	55,001
At 30 June 2024	—	48,196	8,114	—	36,720	9,284	40,675	142,989
	<u>Assets under construction</u>							

Assets under construction are consisted of development cost incurred for Volunteers Management System and SMART Donor Management Software. Assets are not depreciated until such time they are completed and are ready for their intended use.

5. RIGHT-OF-USE ASSETS

Leases (as a lessee)

	Office premise \$	Office equipment \$	Total \$
Cost:			
At 1 July 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
Additions	137,012	–	137,012
Written off	(114,177)	–	(114,177)
At 30 June 2024	137,012	18,250	155,262
Accumulated depreciation:			
At 1 July 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
Charge for the year	62,797	3,650	66,447
Written off	(57,088)	–	(57,088)
At 30 June 2024	34,253	7,604	41,857
Net carrying amount:			
At 30 June 2023	85,633	14,296	99,929
At 30 June 2024	102,759	10,646	113,405

The Society leases office equipment including office premise. The average lease term is 2 to 4 (2023: 2 to 5) years.

The maturity analysis of lease liabilities is presented in Note 10.

	2024 \$	2023 \$
(i) <u>Amounts recognized in profit and loss</u>		
Depreciation expense on right-of-use assets	66,447	65,468
Interest expenses on lease liabilities	4,920	4,363
	<u>71,367</u>	<u>69,831</u>
(ii) <u>Total cash outflow</u>		

The Society had total cash flow for all the leases of \$69,240 (2023: \$68,943) in 2024.

6. OTHER RECEIVABLES

	2024 \$	2023 \$
Financial assets		
Deposits	400	200
Sundry receivables	<u>30,928</u>	<u>60,466</u>
	31,328	60,666
Non-financial asset		
Prepayments	<u>17,373</u>	<u>44,560</u>
	<u>48,701</u>	<u>105,226</u>

7. CASH AND CASH EQUIVALENTS

Cash and bank balances	501,484	356,383
Short-term deposit	<u>60,000</u>	<u>—</u>
	<u>561,484</u>	<u>356,883</u>

Fixed deposit bears interest rate at 3.85% per annum and placed for a period of six months.

8. DEFERRED CAPITAL GRANT

Cost:

At 1 July		—
Addition during the year	<u>66,200</u>	<u>—</u>
At 31 December	<u>66,200</u>	<u>—</u>

Accumulated amortization:

At 1 July	—	—
Amortization	<u>—</u>	<u>—</u>
At 31 December	<u>—</u>	<u>—</u>

Net carrying amount:

Current	66,200	—
Non-current	<u>—</u>	<u>—</u>
	<u>66,200</u>	<u>—</u>

Deferred capital grant relates to grant received for purchase of fixed assets. The deferred capital grant is not amortized until such time the assets are completed and are ready for their intended use.

9. OTHER PAYABLES

	2024 \$	2023 \$
Financial liability		
Accrued liabilities	81,570	15,242
Sundry payables	335	–
	<u>81,905</u>	<u>15,242</u>
Non-financial liabilities		
Advance received from program fee	17,072	13,588
Deposits received	50	200
Grants received in advance		
– Community Silver Trust (“CST”)	165,982	433,807
– Other grants	36,183	–
Provision for unutilised leave	40,992	36,682
	<u>342,184</u>	<u>499,519</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	433,807	155,896
Addition	183,062	319,616
Expenditures	(317,953)	(41,705)
Refund	(132,934)	–
Balance at end of year	<u>165,982</u>	<u>433,807</u>

10. LEASE LIABILITIES

Analyzed as:		
Current	71,679	60,266
Non-current	44,215	41,519
	<u>115,894</u>	<u>101,785</u>
Maturity analysis:		
Year 2024	–	63,197
Year 2025	75,197	33,197
Year 2026	39,197	3,197
Year 2027	3,197	3,197
Year 2028 onwards	2,210	2,253
	<u>119,801</u>	<u>105,041</u>
Less: Unearned interest	(3,907)	(3,256)
	<u>115,894</u>	<u>101,785</u>

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

10. LEASE LIABILITIES (continued)

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

	1.7.2023	Cash flows	Non-cash changes		30.6.2024
	\$	Repayment \$	Interest \$	Disposal/ New lease liabilities \$	\$
Lease liabilities	<u>101,785</u>	<u>(69,240)</u>	<u>4,920</u>	<u>78,429</u>	<u>115,894</u>

	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>101,785</u>

11. INCOME

	2024 \$	2023 \$
Tax deductible donations:		
- General	<u>461,904</u>	<u>240,607</u>
Non-tax deductible donations:		
- General	<u>32,038</u>	<u>12,266</u>
Grants received:		
- CPF transition offset	1,031	-
- Enabling employment credit	1,756	-
- Job growth incentive	692	28,311
- National Council of Social Service	31,209	6,582
- Senior employment credit	2,289	2,553
- Skill future credit enterprise	-	9,267
- Wage credit scheme	31,574	8,173
- Others	<u>619,322</u>	<u>92,350</u>
	<u>687,873</u>	<u>147,236</u>
Gain on disposal of rights of use assets	1,494	-
Interest income	928	1
Miscellaneous	46,885	13,963
Program income	46,307	46,355
Project NSA	370,001	368,071
Silver Volunteer Fund	<u>156,344</u>	<u>97,293</u>
	<u>621,959</u>	<u>525,683</u>
Total	<u>1,803,774</u>	<u>925,792</u>

12. EXPENDITURE

	2024	2023
	\$	\$
Accounting and professional fees	7,800	7,200
Auditor's remuneration	8,919	8,937
Bank charges	249	205
Central provident fund	5,247	10,816
Computer expenses	9,910	10,756
Depreciation – plant and equipment	23,323	16,515
Depreciation – right-of-use assets	66,447	65,468
Designated project expenses	17,041	14,795
Foreign worker levy	2,189	2,155
Fund raising expenses	10,432	6,030
General expenses	318	2,289
Insurance	16,953	14,761
Medical	2,978	1,411
NETs charges	4	461
Postages	31	36
Printing and stationery	6,743	6,062
Professional fee	5,000	900
Programme expenses	1,189,733	772,875
Rental	5,640	2,873
Repair and maintenance	1,741	1,334
Salaries and bonuses	58,472	103,753
Staff welfare	3,148	7,403
Telephone expenses	3,343	3,845
Training	5,337	3,322
Transport	10,324	6,639
Unutilised leave	4,309	2,313
Upkeep of office	2,697	2,931
Volunteer development and recognition	3,960	–
	<u>1,472,288</u>	<u>1,076,085</u>

13. FINANCE COST

Interest expenses on lease liabilities	<u>4,920</u>	<u>4,363</u>
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14. INCOME TAX EXPENSE

The Society has been registered as a Charity under the Singapore Charities Act since 11 September 2003 and is exempted from income tax.

15. EMPLOYEES' BENEFITS

Salaries and bonuses	791,857	620,006
CPF contributions	119,107	89,467
Others	12,794	13,039
	<u>923,758</u>	<u>722,512</u>

16. 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

	2024	2023
	\$	\$
<i>Related party</i>		
Rental of office	<u>71,640</u>	<u>70,920</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>112,692</u>	<u>63,333</u>
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17. 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 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.

(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.

17. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

(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 analyzes 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 \$
2024			
Other payables	81,905	81,905	—
Lease liabilities	119,801	75,197	44,604
	<u>201,706</u>	<u>157,102</u>	<u>44,604</u>
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>

18. CLASSIFICATION OF FINANCIAL ASSETS AND LIABILITIES

The following table summarizes the carrying amount of financial assets and liabilities recorded at the end of the reporting period:

	2024 \$	2023 \$
<i>Financial assets at amortized cost</i>		
Other receivables	31,328	60,666
Cash and cash equivalents	561,484	356,883
	<u>592,812</u>	<u>417,549</u>
<i>Financial liabilities at amortized cost</i>		
Other payables	81,905	15,242
Lease liabilities	115,894	101,785
	<u>197,799</u>	<u>117,027</u>

19. 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.

20. 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:

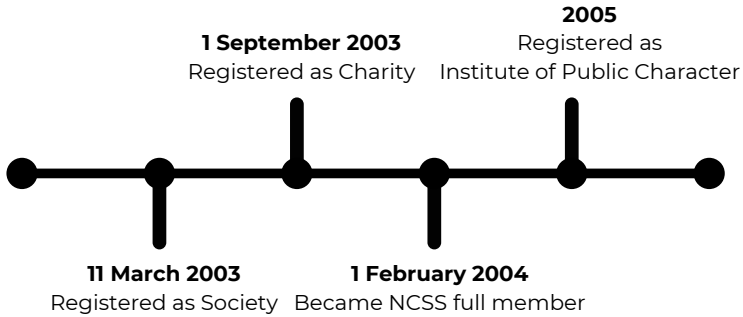
	Current year	Previous year	Increase
Unrestricted funds (reserve)	<u>342,301</u>	<u>15,735</u>	<u>326,566</u>
Ratio of reserve to annual operating expenditure	<u>0.23</u>	<u>0.01</u>	<u>0.22</u>

21. AUTHORISATION OF FINANCIAL STATEMENTS

The financial statements for the year ended 30 June 2024 were authorized for issue in accordance with a resolution of the Council of the Society on the date of these statements.



Corporate Data



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 Services since 1st February 2004.

Auditor

KBH Integra PAC
Address: 20 Peck Seah Road #04-00 Singapore 079312
Tel: 6323 1928





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.