

2021 **ENGAGING & UPLIFTING LIVES**

ANNUAL REPORT 2021/2022

Enabling Families, Empowering Children, and Building Communities Towards A Resilient Future.



Epworth Community Services is a Social Service Agency (SSA) that helps at-risk children and youths from needy and disadvantaged families. We want to create a better world for them so that they can develop their potential. Our work focuses on promoting the mental well-being of children and youths by building strong families and imparting skills for resilient living.

The organisation is affiliated with Barker Road Methodist Church (BRMC). The church strongly backs Epworth's work in the community of supporting the disadvantaged and those in need.

OUR VISION

STRONG FAMILIES

RESILIENT LIVING

BEAUTIFUL MINDS



OUR MISSION

To reach out in Christian love, by providing quality programmes and services to all children, youths, parents and their families, of all language, race and religion. To nurture each family member in body, mind and spirit.

OBJECTIVE

To help children, youths and parents, especially those from dysfunctional and disadvantaged families to:



Develop to their fullest potential.



Become responsible and caring family members.



Become contributive members of society.



Enjoy a balanced family life.

CONTENTS

Chairman's Message	6
Executive Director's Message	8
Board Structure	10
Organisation Structure	11
Corporate Governance	12
Policy Statements & Practices	15
FY2021/2022 At A Glance	16
Epworth Literacy: Making An Impact	18
Epworth Student Care: Embracing Change	20
Epworth Family Welfare: Building Families For The Future	22
Epworth Foster Care: Nurturing A Loving Home	24
Epworth HomeSweetHome: Going Beyond The Call Of Duty	26
Centre for Positive Recovery: Establishing A Valuable Presence	28
Community Relations: Engaging & Impacting Lives	30
Corporate Highlights: Growth With A Purpose	32
Facts & Figures	34
2022 Financials	36
Governance Evaluation Checklist	40
Annexe: Financial Statements	



CHAIRMAN'S MESSAGE

EMERGING STRONGER

We live in interesting times.

Even as we start to emerge from the pall of the Covid-19 crisis, we have been hit by events that seem to portend new challenges to the world order. As the war in Ukraine threatens to escalate, inflationary pressures brought about by disruptions to global trade have placed financial pressures on many in Singapore and around the globe.

As a social service agency, Epworth Community Services has not been spared from the brunt of these challenges.

The reduction in government support as a result of the scaling back of the Job Support Scheme (JSS), the decline in donations brought about by the pandemic, and current escalating inflation have had a direct impact on our finances.

However, the prudence that we have exercised over the years has put us in good stead and we were able to draw from our culminated reserves to support our operations. This allowed us to continue to serve those in need with little disruption to our programmes in spite of the difficult operating environment.

The pandemic reinforced the importance of financial resilience to support the work that we do and new initiatives have been planned to reinforce our resources. A significant portion of the community that we serve is particularly financially vulnerable and will need extra support during times of crisis. Subsequently, we must be prepared to render such support when required.

A major campaign called Epworth 200 is planned for the coming year where 200 individuals, business entities and foundations will be engaged to pledge towards Epworth and our clients for the next 3 years. The campaign will culminate with a Gala Dinner on 14 April 2023 where the Minister for Foreign Affairs, Dr Vivian Balakrishnan will be the guest-of-honour.

Although beset by the pandemic and the subsequent stringent Safe Management Measures (SMMs), we completed the 2-year exercise on Organisation Development Transformation which led to impactful improvements to our operations.



“**AS AN ORGANISATION, WE CONTINUE TO BE RESOLUTE IN OUR MISSION, TO SERVE THE COMMUNITY, TO REACH OUT AND MINISTER TO THOSE WHO ARE IN NEED, AND BE THE VOICE OF THE VOICELESS.**”

The adoption of the strategic thrust of becoming a Centre of Excellence for Trauma Care also brought focus to the strength of Epworth and allowed us to consolidate our position in Singapore's social service landscape. We were especially glad for the improvements made in staff engagement and the greater deployment of technology that brought about greater stability and better efficiency to the organisation.

The Board continued with its succession planning and renewal in earnest. We are grateful for the services of Mr Tan Gee Shan, Mr Gan Eng Khoon and Mr Xavier Chng who have stepped down from the Board.

In their place, we welcome Mr Mike Chee, Ms Valerie Thean and Ms Emily Lim-Leh.

In the face of adversity, it is often easy to give up and walk away, especially when the challenges seem insurmountable. As an organisation, we continue to be resolute in our mission, to serve the community, to reach out and minister to those who are in need, and be the voice of the voiceless. As we continue on this journey of faith, we are very grateful for our many supporters who from all walks of life, have provided the resources that have made our efforts possible.

We are thankful for the unwavering partnership with Barker Road Methodist Church who has stood by us since our inception. And to our staff members, volunteers, donors and supporters, we would like to extend a big thank you for all your contributions towards enabling us to make Singapore a brighter place.

Chow Kok Kin Christopher
Chairman



EXECUTIVE DIRECTOR'S MESSAGE

FROM STRENGTH TO STRENGTH

Epworth Community Services will continue to be guided by our vision: "Strong Families, Resilient Living, Beautiful Minds". We will move forward by strongly focusing our work on meaningful programmes and services that support the mental well-being of children, youths and their families in Singapore. In particular, we will grow our strength in trauma care to realise our aim of becoming a Centre of Excellence for Trauma Care. We are also guided by our mission: "To reach out in Christian love, by providing quality programmes and services to all children, youths, parents and their families, of all language, race and religion, and nurturing each family member in body, mind and spirit".

A Journey of Growth

Epworth successfully completed the 2-year exercise on Organisation Development Transformation (ODT) in the last financial year with good outcomes. The ODT as a precursor to the Organisational Health Framework for Social Services (OHFSS), gave Epworth the opportunity to partner with the National Council of Social Service (NCSS) in the launch of the OHFSS on 25 March 2022. We were privileged to host Minister for Social and Family Development, Mr Masagos Zulkifli, and shared our experience in the transformation journey with him.

As one of the outcomes was the formation of the Centre for Positive Recovery, we were privileged to showcase the new department's work to the Minister.

In view of the Covid-19 pandemic, we realised the need to strengthen organisational resilience to be ready for the next major crisis. Epworth engaged a consultant to prepare a Business Continuity Management System for the organisation. The completion of this consultancy heightened our awareness as well as raised the level of preparedness of the organisation. The plan will be reviewed and revised annually in tandem with the changing environment and circumstances.

Epworth also took advantage of the relaxation of Safe Management Measures (SMMs) and renovated our premises at 153 Bukit Batok Street 11 #04-282/284 and 107 Bukit Batok West Ave 6 #01-98. This was to rationalise the use of space to accommodate the growth in manpower over the last two years; and, to improve the accessibility of our programmes and services. The renovation at 153 Bukit Batok Street 11 was completed in August 2022. The renovation at 107 Bukit Batok Street is expected to be completed in November 2022.

People As Our Greatest Assets

Epworth values its staff members. No social service agency can function without a good set of staffing. With this in mind, we are building on the improvements made from better staff engagement. Our Human Resource Department has embarked on planning and designing a comprehensive training roadmap for staff members of every department. The development of the training roadmap is expected to be completed and implemented by April 2023. This will help staff members in their upskilling and development so that they can continue to deliver impactful programmes and services to the community.

As Epworth grows, we will be looking more and more towards partnership with volunteers in the future. This will result in Epworth's programmes and services reaching more clients. We will explore how volunteers can be a strategic part of every department's programmes and services.

Enabled by Technology

In order to better manage and integrate the core business processes in Epworth, we are likely to acquire an Enterprise Resource Planning (ERP) system in the next financial year. Data storage on cloud platform is still being considered.

The use of more technology will mean that there is increased risk in the area of cybersecurity. The Board at Epworth has adopted a set of IT guiding principles that will guide the further development and implementation of cybersecurity measures for the organisation.

Adopting A Growth Mindset

In partnership with Growth Mindset Pte Ltd, Epworth has developed a new curriculum to promote the learning of 21st Century competencies in our Student Care Centres. This is in line with MOE's requirement. We will be launching this programme from January 2023, in the two Student Care Centres that we run. This programme will be further deployed if Epworth is able to operate more Student Care Centres in the next few years.

“EPWORTH IS THINKING AMBITIOUSLY ABOUT OUR FUTURE. MOVING FORWARD, WE WILL ENDEAVOUR TO GROW IN STRENGTH, KNOWLEDGE AND SKILLS TO BETTER SERVE THE COMMUNITY-AT-LARGE.”

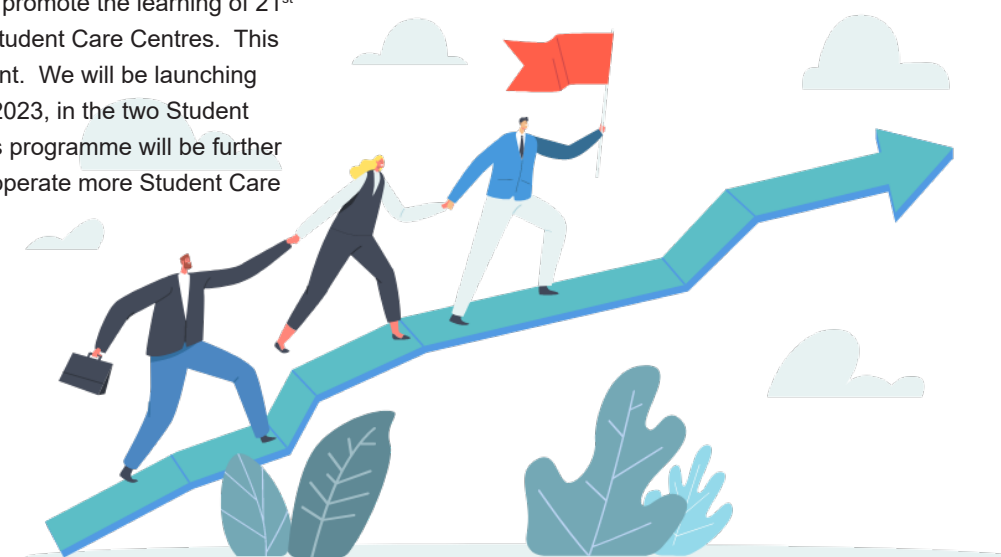
Moving Forward

Epworth is thinking ambitiously about our future. Moving forward, we will endeavour to grow in strength, knowledge and skills to better serve the community-at-large. We will need more resources and support from various stakeholders. We seek your continued prayers and support as we press on with our vision and mission.

To God be the glory!

Tan Khye Suan

Executive Director



BOARD STRUCTURE

The Board comprises individuals who share Epworth's vision and mission. Epworth's Board Members are passionate about, and have a deep interest in the mental well-being and development of children, youths and families.

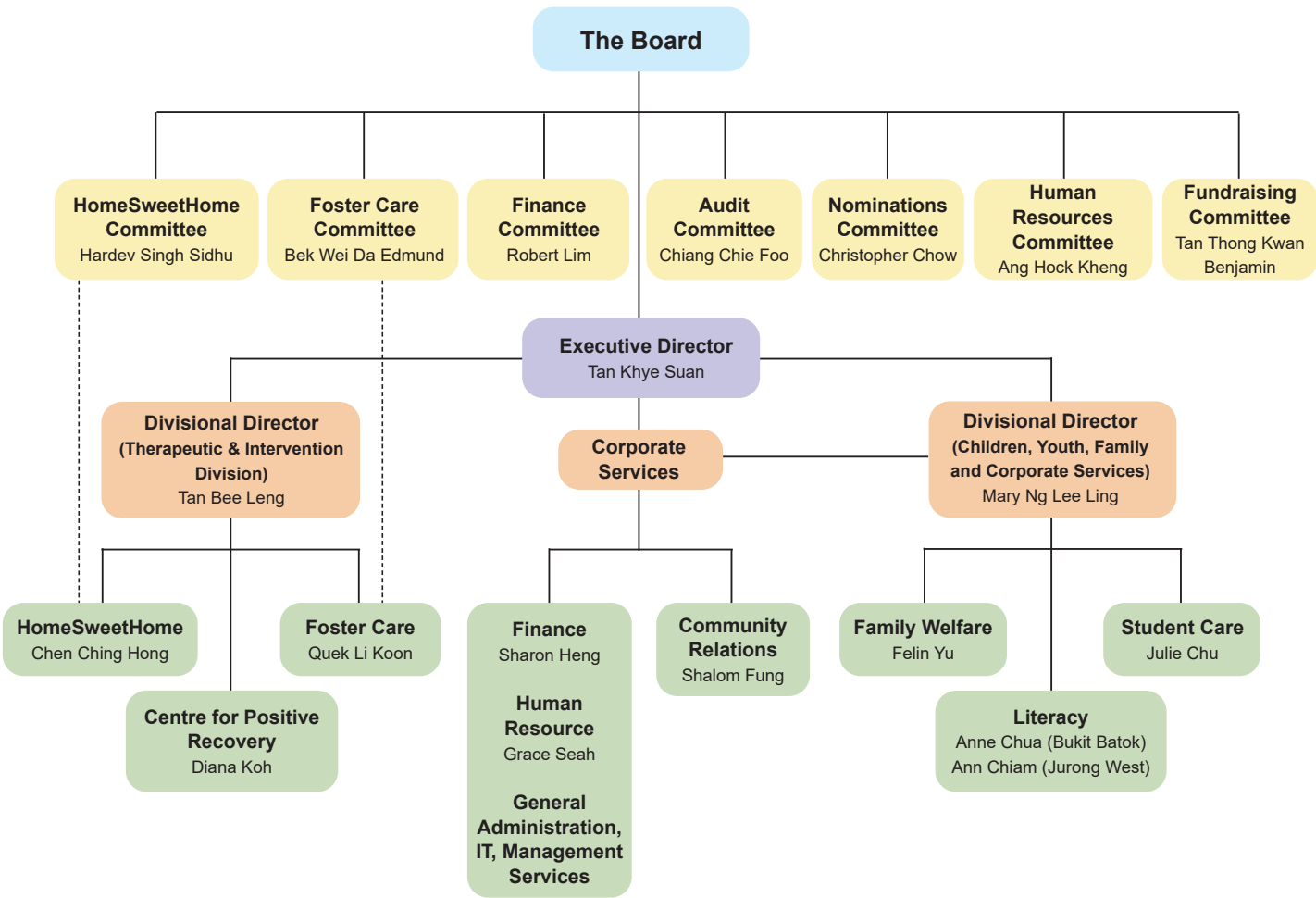
Name	Board Appointment	Date of Appointment	Occupation
Chow Kok Kin Christopher	Chairman	28 Nov 2015	Deputy Director, SMU
Tan Thong Kwan Benjamin	Vice-Chairman	18 Sept 2020	Specialist in Periodontics, Poon & Phay Dental Surgeons Pte. Ltd.
Ang Hock Kheng	Secretary	28 Nov 2015	Managing Director, HR Business Partners International Pte. Ltd.
Robert Lim Hui Beng	Treasurer	28 Nov 2013	Semi-retired; Working Part-time with NSL OilChem Waste Management Pte. Ltd.
Sam Pei Pei	Vice-Treasurer	28 Nov 2015	Director of Financial Planning & Analysis, NTU
Chiang Chie Foo	Board Member	26 Jul 2017	Senior Advisor, Ministry of Defence
Hardev Singh Sidhu	Board Member	1 Aug 2018	Head of Department, Ministry of Education
Lee Soo Chye	Board Member	19 Nov 2016	Senior Partner, Wee Swee Teow LLP
Huck Poc Poh	Board Member	21 Nov 2019	Senior Business Advisor, Independent Consultant
Bek Wei Da Edmund	Board Member	21 Nov 2019	Vice President, Morgan Stanley Bank Asia Limited
Ting Yi Ting	Board Member	18 Nov 2020	Pastoral Team Staff, Barker Road Methodist Church
Christina Cheng Shuet Wei	Board Member	21 Nov 2019	Director, Theory of Change for Education
Chee Weng Yan Mike	Board Member	27 Nov 2021	Shipping Operator, Gunvor Singapore Pte. Ltd.
Thean Pik Yuen Valerie	Board Member	27 Nov 2021	High Court Judge
Emily Lim-Leh	Board Member	27 Nov 2021	Author

* Information as at 31 Jul 2022.

The Board also fulfils its responsibilities through committess, helmed by chairpersons who must be members of the Board.

Board Committee	Committee Chairman	Committee Members	
Audit	Chiang Chie Foo	Lee Soo Chye Tan Thong Kwan Benjamin	
Finance	Robert Lim Hui Beng	Chee Weng Yan Mike Boon Chia Pei	
Human Resources	Ang Hock Kheng	Lian Ying Ying	
Nominations	Chow Kok Kin Christopher	Tan Thong Kwan Benjamin Robert Lim Hui Beng	
Epworth HomeSweetHome	Hardev Singh Sidhu	Pang Tit Keong Loy Wee Loon Boon Chia Pei	Era Cheong Chee Weng Yan Mike
Epworth Foster Care	Bek Wei Da Edmund	Chee Weng Yan Mike Zhennan Low	Lin Huiying Lee Reginald Reagan Chua
Fundraising	Tan Thong Kwan Benjamin	Chow Kok Kin Christopher Emily Lim-Leh Mun Kwok On	Jeff Kwan Tan Gee Shan

ORGANISATION STRUCTURE



MANAGEMENT TEAM

Name	Designation	Date of Appointment
Tan Khye Suan	Executive Director	15 Apr 2002
Mary Ng Lee Ling	Divisional Director (Children, Youth, Family and Corporate Services)	16 Oct 2006
Tan Bee Leng	Divisional Director (Therapeutic & Intervention Division)	3 Feb 2020
Sharon Heng	Finance Manager	9 Jul 2018

* Information as at 31 Jul 2022.

CORPORATE GOVERNANCE

Board's Conduct of its Affairs

The Board's conduct of its affairs is set out in the Code of Conduct for Board Members. The Board is headed by the Chairman and consists of Board Members who possess diversified leadership experience across various sectors. The Board works in close partnership with the Management Team of Epworth Community Services ("Epworth"), and provides guidance at the strategic and policy level. The Board's responsibilities include providing oversight for fulfilment of the organisation's vision, mission and objectives, while ensuring compliance to the relevant governing instruments, laws and regulations.

The Board delegates the day-to-day management and operations of Epworth to the Executive Director and the Management Team. All Board Members serve on a voluntary basis, act independently of the Management Team, and do not receive any remuneration from the organisation. No employee of Epworth is serving on the Board.

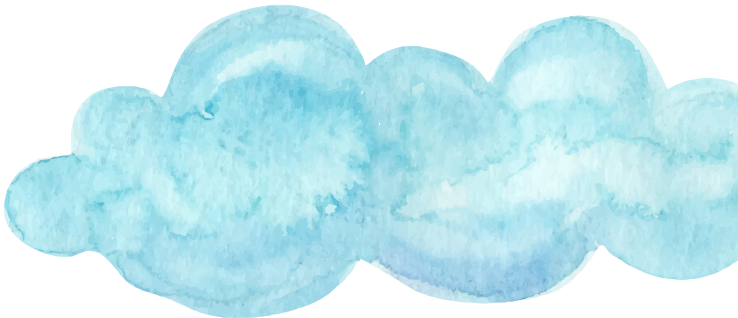
All important updates and decisions which require the Board's approval will be circulated to the Board in writing. Decisions shall be made by the Board through email circulation or at Board meetings, and shall be decided by a majority vote of all Board Members. The Board Chairman shall have the casting vote.

The Board meets at least four times per year, with a quorum comprising more than half of the Members.

As part of Board induction, all newly appointed Board Members will attend an orientation session by the Board Chairman and Executive Director.

Guided by Epworth's Board Members Handbook and the latest Annual Report, new Members will be briefed on the following matters.

- Epworth's vision, mission, and values
- Epworth's strategic plans
- Epworth's key programmes and services
- Current Board Members and Management Team
- Latest financial statement and approved budget for the financial year
- Duties and responsibilities of a Board Member
- Board calendar for the year
- Code of Conduct
- Conflict of Interest



Board Meeting Attendance

The number of meetings attended by the Board during the year in review is as follows:

Name	Attendance
Christopher Chow Kok Kin	5 / 5
Tan Gee Shan*	2 / 5
Ang Hock Kheng	5 / 5
Sam Pei Pei	4 / 5
Robert Lim Hui Beng	4 / 5
Lee Soo Chye	4 / 5
Chiang Chie Foo	4 / 5
Hardev Singh Sidhu	5 / 5
Poh Poc Huck	5 / 5
Christina Shuet Wei Cheng	5 / 5
Bek Wei Da Edmund	5 / 5
Tan Thong Kwan Benjamin	4 / 5
Ting Yi Ting	4 / 5
Thean Pik Yuen Valerie**	3 / 5
Emily Lim-Leh**	4 / 5
Chee Weng Yan Mike**	4 / 5

* Stepped down on 27 Nov 2021

** Appointed on 27 Nov 2021

Board Roles and Responsibilities

The authorities, duties and responsibilities of the Board are guided by Epworth's Constitution and Terms of Reference for the various committees.

The Board's core functions include the following.

- Determining the strategic vision, mission, policies and long-term direction
- Setting values and standards that define the organisation's culture
- Providing proper financial oversight and ensuring financial viability
- Ensuring integrity and maintaining accountability through corporate compliance and risk management
- Ensuring adequate resources for the organisation's effective functioning
- Actively engaging in fundraising
- Planning and appointing of key executive leadership; and, maintaining leadership continuity
- Renewing of Board and Committee with new members
- Enhancing the organisation's public standing

To ensure relevancy, the Board reviews and updates the core functions of the Board as necessary.

The Board's decision and approval is required for the following matters.

- Overall strategic direction of the organisation
- Epworth's strategy, vision, mission and objectives
- Annual budget, funding, accounts and report
- Introduction of new programmes and services
- Appointment of Board Members, Committee Members, External Auditors and Key Management Personnel
- Policies, standard operating procedures and manuals

Board Composition

Epworth's Board consists of qualified individuals who are of different backgrounds, specialisations and experiences, thereby, collectively bringing considerable knowledge, expertise and judgement that allows for the efficient and effective functioning of the Board.

Board Membership and Term of Office

The Board elects amongst themselves the various positions in the Board, including a Chairman, Vice-Chairman, Secretary and Treasurer. In addition to the aforementioned, up to a maximum of 11 Ordinary Members shall be elected or submitted for re-nomination and re-appointment at the Annual General Meeting each year.

The Board actively renews itself by recruiting new members. This enables the Board to draw on the experiences of longer-serving Members, while tapping on new perspectives and insights from newer Members. There is no Board Member that has served for more than 10 years.

The Treasurer does not serve on the Board for more than two consecutive terms of office.

Board Training and Self-Assessment

Board Members are encouraged to attend trainings, seminars and workshops, as necessary. The organisation, from time to time, will recommend suitable training and development opportunities to the Board for their consideration. Board Members may also make requests for suitable and relevant trainings.

As a condition of the Ministry of Social and Family Development (MSF) funding requirements for Epworth Foster Care and Epworth HomeSweetHome, at least 40 percent of Committee members from the Foster Care Committee and HomeSweetHome Committee, are required to attend a training course in each calendar year.

The Board shall complete a self-evaluation questionnaire to evaluate the effectiveness and performance of the Board as a whole, and as individual members. This evaluation shall be conducted once every two years, and serves as an opportunity to remind all Board Members of their duties and responsibilities, identify the strengths and weaknesses of Board operations, review and measure Epworth’s progress towards its goals and mission, and open channels of communication. The last evaluation was completed in October 2021.

Transparency and Disclosure

There is one staff member related to a Board Member, whose total annual remuneration was \$75,675 in the financial year.

The annual remuneration of the three highest paid staff is as follows:

Remuneration Band	No. of Staff
\$100,001 to \$200,000	3
\$200,001 to \$300,000	-

The organisation abides by a formal and transparent procedure for determining the key management personnel’s remuneration. No employee is involved in deciding his or her own remuneration.

Board Members do not receive any remuneration from Epworth.

Audit Committee

The Audit Committee holds at least two meetings in a year, assists the Board in overseeing the financial reporting and disclosure processes, and monitors the choice of accounting policies and principles. The Audit Committee reviews and ensures that the approved audit recommendations are adequately followed up by the Management Team. The effectiveness of the actions taken by the Management shall also be reviewed and considered.

The Audit Committee has put in place a whistle-blowing policy and oversees its regulatory compliance. Independent investigations will be conducted and will be followed up with the appropriate actions.



POLICY STATEMENTS & PRACTICES

Personal Data Protection Act Policy

Epworth recognises the importance of data protection and is committed to safeguarding the personal data of all stakeholders. Policies and procedures have been documented and put in place, in compliance with the Personal Data Protection Act 2012.

Epworth maintains a high level of confidentiality for the personal data of all beneficiaries, clients, donors, sponsors, partners and volunteers. No personal data will be published on any of Epworth’s corporate collaterals, publications or online platforms unless consent was provided.

Reserves Policy

In Nov 2013, the Society established a Reserve Policy Fund, the purpose of which is to accumulate over a ten-year period excess funds equivalent to six months operating expenditure so as to provide for unexpected future working capital requirements. As at 31 July 2022 this Reserve Fund is represented by the fixed deposits of \$1,500,000.

Epworth’s reserves will be reviewed by the Board regularly. This is to ensure that Epworth’s reserves remain adequate for the sustainability of its programmes and services.

Conflict of Interest

Epworth has put in place the Conflict of Interest (COI) Policy to protect the organisation’s welfare and best interests. The policy mandates that no Board Member should have his own personal or business interests that directly or indirectly conflict, or appear to conflict, with the interests of the organisation.

Epworth has documented procedures for all Board Members and Staff to declare any actual or potential conflicts of interests upon appointment. This is done on an annual and need-to basis.

Whistle-Blowing Policy

Epworth is committed to a high standard of compliance with accounting, financial reporting, corporate governance and any legislation relating to these areas. In line with this commitment, any person who comes across any actual or suspected impropriety, irregularity, or illegal activity within Epworth Community Services, may make a report of their concerns.

All information provided, as well as its source, shall be treated with the strictest confidence. Whistle-blowers will be protected from discrimination, retaliation or harassment of any kind for disclosing concerns in good faith.

More information can be found on www.epworth.sg.

Volunteer Management Policy

Epworth has put in place a Volunteer Management Policy to provide guidance on the effective management of all volunteers. This includes the recruitment, orientation, deployment, and recognition of all volunteers.

All volunteers will be given an Epworth Volunteer Handbook. The Handbook details Epworth’s expectations on volunteers’ conduct; the organisation’s promise to safeguard volunteers’ confidentiality; emergency procedures; grievances; conflict management processes; and, termination policies. From time to time, feedback will be gathered from volunteers so as to review and improve the organisation’s volunteer management practices.

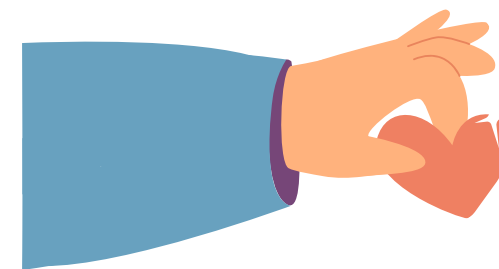


ENGAGING, UPLIFTING AND IMPACTING LIVES.

**FY2021/2022
At A Glance**



3,569
persons were
supported through
our programmes.



1,389 volunteers of all
ages joined us in
supporting our cause.

35,329 persons reached
through Facebook
and Instagram.

**We engaged our supporters through
various platforms. In the year under
review, we had**

2,259 followers on
Facebook, **441** followers on
Instagram, **2,580** email
subscribers.



MAKING AN IMPACT

Epworth Literacy runs an aggregate of intervention programmes and services to help children with learning challenges so that they can cope with formal education. In this way, children will not be left behind in their education, and can enjoy better mental well-being in their growing years.

Bringing Smiles

The teachers and students of Epworth Literacy were incredibly grateful for the generous sponsorships from Teekay Marine (Singapore) Pte Ltd. and Hasbro Singapore.

Teekay sponsored 6 terms of literacy fees for 5 students from Epworth Literacy (Jurong West), while Hasbro sponsored 7 to 10 terms of literacy fees for 6 students from Epworth Literacy (Bukit Batok).

Besides supporting these students financially, Teekay donated children's books and conducted 2 face-to-face reading sessions. These sessions served as a great opportunity for our students to learn and strengthen their literacy and interactive skills. We had the honour of Teekay's Vice President of Ship Management, leading our students in the first reading session.

In March 2022, Hasbro organised a virtual arts and crafts session for our students. The virtual session allowed our students to get creative by designing their own tie-dye socks and t-shirts. We will never forget the smile that these activities brought to the students' faces.



Unique t-shirts made by students during the Hasbro arts and craft session.



Book reading session by Teekay.



All smiles by the students and their family as Hasbro handed out the certificates to the recipients.



A token of appreciation made by the recipients of the Teekay sponsorship.

Learning and Growing

During the school holidays, 2 groups of student volunteers from Hwa Chong Institution and River Valley High School organised a Science and Math Camp respectively.

During the Science Camp, students explored intriguing concepts such as energy, electricity and chemical reactions. Whereas, the pirate-themed Math Camp had our students working together in groups to complete a series of math challenges.

We would like to thank all of our dedicated volunteers for their hard work, and for painstakingly planning and executing meaningful and enriching programmes for our students. Our students are now better equipped with newly acquired skills such as problem-solving and critical thinking.



Students delighted with what they had learnt and created.



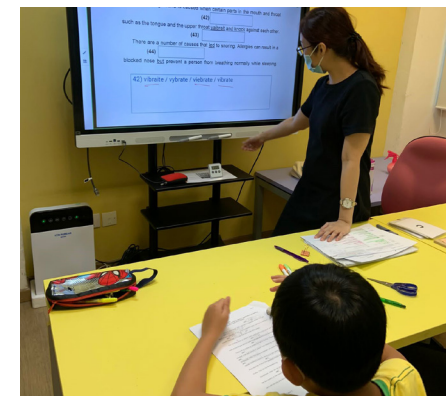
Students solving a Math challenge.

Digitalisation of Epworth Literacy

Epworth Literacy continues to evolve as we leverage on digital tools to scale our programmes. A blended learning approach has also been adopted.

The use of technology such as tablets, SMART panels and a virtual reality with artificial intelligence (VR-AI) enhanced platform, have helped our Literacy Intervention teachers and specialists to boost literacy competency in students' learning, while enabling a more seamless hybrid learning.

Through these changes, Epworth Literacy remains committed to ensuring and maintaining the quality of its lessons.



The use of technology has helped the Literacy Intervention teachers and specialists better facilitate lessons.

Alfiee's speech delay was concerning. However, under Teacher Amanda's coaching and gentle guidance, Alfiee has definitely shown great progress. We were thrilled when we received positive feedback from his primary school teachers. Alfiee is now more confident and always ready to learn. As a parent, we believe "an educator takes a hand, opens a mind and touches a heart". We are grateful we got to experience this through Epworth!

Mother of Alfiee

In this Financial Year...

283

Students were enrolled under the Literacy Intervention Programme (LIP).

34

Students were enrolled under the STAR Behavioural Modification programme.

18

Students graduated from LIP.

13

Students graduated from STAR.

392

Parents were supported through our programmes.

12,221

Hours of Literacy lessons (STAR & LIP) were held.

EMBRACING CHANGE

Epworth Student Care Centres (SCCs) are currently operating in Anglo-Chinese School Junior (ACSJ) and Anglo-Chinese School Primary (ACSP). We provide a caring, safe and conducive environment for children whose parents are unable to look after them during the day because of work commitments. Creating a stable home-away-from-home environment at each centre is important so that students can spend their time meaningfully and be positively nurtured in their mental well-being.

Blessed to be A Blessing

In line with SCC's theme for Term 3, "To Be a Concerned Citizen", our students and teachers showed their appreciation for the school security guards and cleaners.

We also prepared and gave thoughtful gifts to the children at Chen Su Lan Children's Home, and to the healthcare workers at KK Women's and Children's Hospital (KKH).

A total of 33 children from Chen Su Lan Children's Home were blessed with stationeries and handmade bookmarks, and 50 healthcare workers from KKH were blessed with handmade coasters.



SCC student (top) and teacher (bottom) showing their appreciation to the school staff.



SCC ACS(P) staff delivering goodie bags to the children at Chen Su Lan Children's home.

Better Equipped

At Epworth SCC, our teachers ensure that students are taken care of mentally, physically, and intellectually. Through the Positive Parenting Programme, our teachers are equipped with techniques to promote the students' psychological, social and emotional competence.

In an effort to further develop our teachers, they were sent for trainings such as WSQ Introduction to Children and Youth Care by Ngee Ann Polytechnic, and the Applied Suicide Intervention Skill Training (ASIST) by Livingworks.net.

In 2022, senior staff members from Epworth HomeSweetHome conducted a de-escalation workshop for our teachers. The workshop equipped our teachers with the skills to handle difficult situations such as emotional dysregulation in children.

Evolving Services

As part of Epworth's effort to differentiate its Student Care services, several SCC teachers worked alongside the Creative Team to undergo training for Growth Mindset.

By applying concepts from Growth Mindset, SCC's curriculum was developed in line with the 21st century learning skills of critical thinking, creativity, collaboration and communication.

Aspiring to Inspire

Over the June school holidays, volunteer groups from Anglo-Chinese School (Independent) and National Junior College organised various programmes for our students. It was heart-warming to see our students participate in the activities with great enthusiasm.

The various programmes organised throughout the year were designed to hone the students' motor skills and critical thinking, as well as to help them explore areas of interests such as arts and crafts. Our students also learnt the importance of teamwork and collaboration with their peers.

Digitalising Operations

In April 2022, both SCCs implemented an online student management system, BridgED, which automated administrative processes.

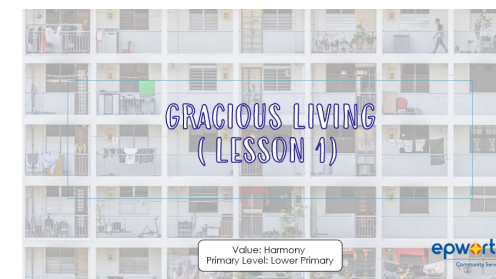
This system facilitated attendance taking for both staff and students through the use of facial recognition technology. We also leveraged on the BridgeED mobile app to improve communication with parents.



Our students gave thank you notes to the volunteers of National Junior College.



SCC students directing their own stop motion video.



Growth Mindset lessons aim to impart skills such as critical thinking, creativity, collaboration and communication in students.



In this Financial Year...

192

Character development & enrichment lessons were held during the students' stay at the SCCs.

175

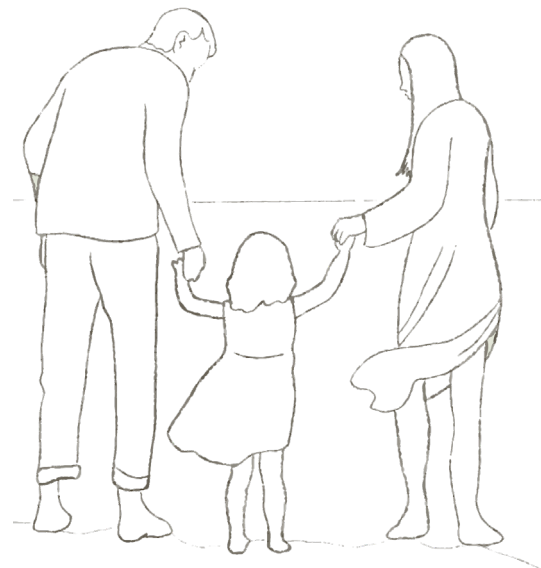
Students were under the care of SCC @ ACS(P).

124

Students were under the care of SCC @ ACS(J).

BUILDING FAMILIES

To promote mental well-being, the programmes and services of Epworth Family Welfare (EFW) aim at addressing at-risk behaviours of children and youths in partnership with their families. These programmes and services are designed to mend and build stronger relationships between family members, in particular, between parents and their children and youths. EFW works in partnership with the Ministry of Social and Family Development (MSF) on various fronts.



Pre-Family Guidance Order (FGO) Services

An FGO is issued by the Youth Court for children and young persons below the age of 16 with serious behaviour challenges. Parents who are interested in applying for an FGO must first undergo Pre-FGO Screening. They and their children may subsequently be referred to a mandatory Pre-FGO Programme before they can apply for an FGO in the Youth Court. Epworth is one of two organisations appointed to deliver Pre-FGO services in Singapore. During the year in review, screening for 84 families were completed. 580 sessions of Pre-FGO Programme were conducted for 82 families within the same period.



Family Guidance Order Social Investigation

Parents may proceed to apply for an FGO through the appointed agencies if the issues between them and their children are not resolved despite the Pre-FGO Programme. EFW conducts social investigations and makes recommendations to the Youth Court. During the year in review, EFW conducted 9 FGO Social Investigations.

Functional Family Therapy (FFT) – Juvenile Justice

In collaboration with MSF, Functional Family Therapy (FFT) is a short-term intensive counselling service provided for the probationers and their families. FFT was developed in the United States. It is an empirically supported and highly successful family intervention for youths referred for behavioural and emotional problems by the juvenile justice, mental health, and child welfare systems. EFW has served 8 families over 34 sessions during the year in review.

Project Dawn

Project Dawn is a programme that target students who exhibit difficult-to-manage behaviours. The programme served 3 families over 22 sessions during the year in review.

Supervised Access

During the year in review, EFW provided supervised access services to 24 families – totalling 419 sessions for 709 hours. This service allows children who are not living with their natural families to maintain contact with them in a safe environment. It also helps to build attachment and facilitate positive interaction between the children and their families, with the hope of them eventually returning to their families.

In this Financial Year...

2,079
Hours of engagement and intervention work were completed.

210
Families were served.

331
Parents were served.

230
Children and youths were served.



NURTURING A LOVING HOME

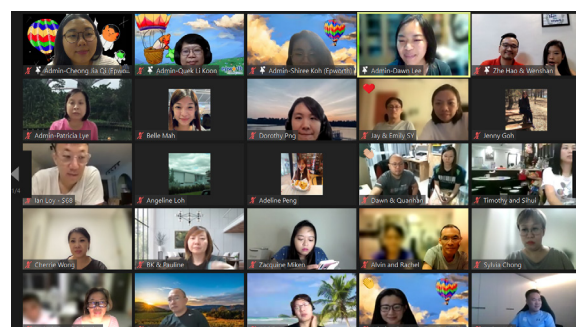
Epworth Foster Care was set up as a Fostering Agency on 1 September 2015 to work in partnership with the Ministry of Social and Family Development (MSF). Our mission is to provide quality care and support to foster parents; and to connect them to a wider network of resources. During reintegration, foster families are equipped with resources to ensure the well-being and holistic development of all foster children in a safe, nurturing and caring family environment.

Spreading the Word

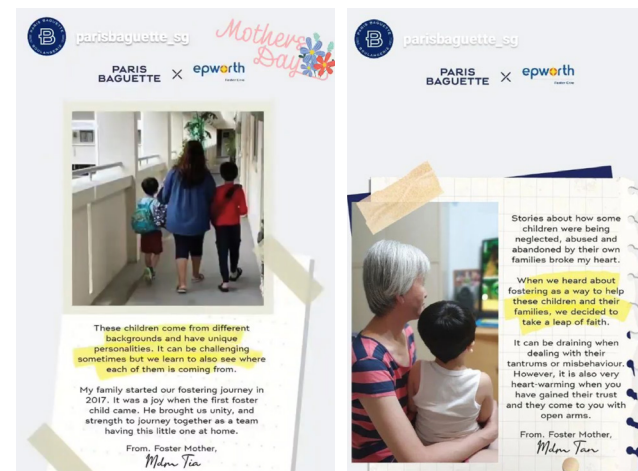
During the year in review, Epworth Foster Care held 7 recruitment events, of which, 6 tea sessions were conducted. In October 2021, Epworth Foster Care partnered with Gracehaven Fostering to conduct a virtual workshop during a webinar organised by MSF. The webinar was titled “Preparing Your Biological Children and Household Members for Fostering”, Quek Li Koon, Manager of Epworth Foster Care, shared tips on how to welcome a new member into the family and the adjustments that a family might have to make.

In July 2022, we held our first physical foster care roadshow at The Clementi Mall. Interested individuals were able to learn more about the fostering scheme in-person. Members of the public were also encouraged to write about their perceptions of “home” and “fostering” on the engagement wall.

This Mother's Day, in collaboration with Paris Baguette Singapore, Epworth Foster Care invited 5 foster mothers to share their fostering experiences. Their testimonials were posted on Paris Baguette's social media platforms. As a token of appreciation, these mothers were each gifted a Mother's Day cake from Paris Baguette.



Fostering Awareness Virtual Workshop.



Testimonials shared by foster mothers.



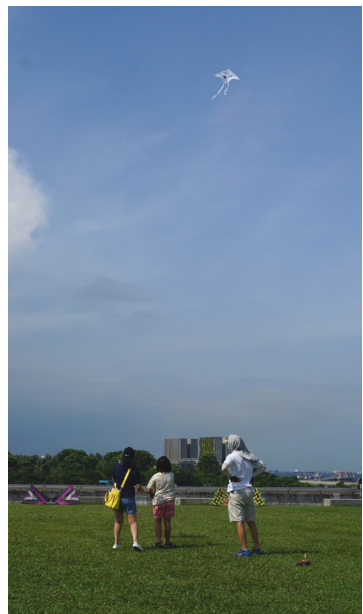
Foster Care roadshow.

A Memorable 6th

Epworth Foster Care held our 6th Anniversary event titled Dream a Little Dream in November 2021. Foster families and volunteers were invited to join in this special event. Apart from fun and games, we took this opportunity to celebrate and thank our foster families for their continued dedication and support, and for doing their best to provide our foster children with a loving home.



Preparing the kite for take-off!



Volunteer Engagement

During the year in review, 11 programmes were held for our foster families and children. Epworth Foster Care partnered with various volunteer groups and organisations such as NUS College of Alice & Peter Tan (CAPT), YouthHarmony and Hasbro Singapore, to hold various meaningful activities.

January 2022 marked the start of our annual online mentoring programme with NUS CAPT, Kindle and Kindle+. Through the activities organised, our foster children gleaned valuable skills such as resilience, gratitude and decision-making.

Over the course of 10 weeks, YouthHarmony, a music community that supports the musical interests and aspirations of youths, conducted several cajon lessons for our foster children. The lessons were held physically at Cairnhill Community Centre, where our foster children were taught the skills and methods to play the cajon. By the end of the lessons, a small concert was held for the family members of the foster children – it was a proud moment for everyone!



YouthHarmony volunteers with their cajons.

As part of Hasbro's Global Week of Joy in December 2021, an online storytelling event was organised for our foster children. In March 2022, Hasbro held an online tie-dye activity for our foster children, where they designed their own t-shirts and socks.

In June 2022, Hasbro brought the foster children for a day of kite-flying at Marina Barrage.

We thank all of our volunteers for making all these activities possible, and for bringing smiles to the faces of our foster children.



Foster children designing their kites.

In this Financial Year...

157
Foster children were served.

221
Foster & kinship parents were served.*

111
Foster & kinship families were served.

1,805
Hours of face-to-face sessions and home visits were completed.*

*Due to the Covid-19 pandemic, Epworth Foster Care had to shift some of its sessions online. These hours do not include online sessions with clients and other support activities.

GOING BEYOND THE CALL OF DUTY

Epworth HomeSweetHome (HSH) is a Therapeutic Group Home for boys between the ages of 7 to 12 years. Our mission is to meet the needs of children and young persons who present with severe emotional and behavioural dysregulation and/or sexualised behaviours. HSH provides specialised and intensive care and treatment ranging between 12-18 months to our residents.

A Purposeful Year

During the year in review, 4 residents completed their treatment and were discharged to their respective homes. Currently, there are 8 residents undergoing trauma treatment at HSH.

On 10 March 2022, Mr Tan Ko We, Director of Children in Care of the Ministry of Social and Family (MSF) Development, visited HSH. The visit was an opportunity for Mr Tan to better understand the therapeutic work of the Home.

Despite the pandemic, providing quality treatment for the residents was of upmost importance. Our employees went above and beyond to ensure that our residents were well taken care of.



A visit to Epworth HSH by the Director of Children in Care (Ministry of Social and Family Developments), Mr Tan Ko We.



A Holistic Growth

HSH organised various activities for the residents' physical, emotional, and intellectual development. During the year-end school holidays in 2021, exciting activities such as arts and crafts, and friendly competitions were held. Some of these friendly competitions included kite painting and sports games. Each resident was also given the opportunity to enjoy 2 minutes of fame – a fun contest for HSH Idol!

Over the June holidays in 2022, we brought our residents for trips and activities beyond the HSH compound. Our residents visited various iconic sites around Singapore, this included the Singapore Zoological Gardens, Jurong Bird Park, Botanical Garden, and Kampong Glam.

They also enjoyed a series of fun-filled activities, such as, in-line skating at Canberra Park, Katapult Trampoline Park, T-Play at HomeTeamNS Khatib, and a picnic at Marine Cove Playground@East Coast Park.

During the year in review, one of our corporate sponsors, Hasbro Singapore, organised several activities for our residents. This included a virtual terrarium workshop and an in-person Nerf gun game. We thank Hasbro, for making these activities possible, and for bringing smiles to the faces of our residents.

In the year ahead, HSH will do its utmost to provide high quality therapeutic treatment to all residents, ultimately, imparting skills for resilient living.

Hear from Jotham, a Primary Care Worker at HSH

Since entering HSH, I have witnessed a tremendous change in JT's (not the resident's real name) behavior and outlook towards life. He has developed high levels of empathy towards his caregivers and peers. He is now able to walk away from situations that trigger him and is able to turn to his caregivers for help.

JT practices emotional regulation skills on his own when it is needed. When he is upset, he is able to respond in an appropriate manner that does not result in him hurting himself or those around him. There has been a significant reduction in episodes of aggression noted by his school as well as HSH staff. He has made many close friends in HSH and in school since.



In this Financial Year...

8

Residents are currently undergoing treatment.

4

Residents have completed treatment and were discharged.

15

Parents were served.

559

Hours of counselling & therapy sessions were completed.

ESTABLISHING A VALUABLE PRESENCE

The Centre for Positive Recovery (CPR) officially started its operations in March 2022. Located at Blk 472 Jurong West Street 41, CPR strives to provide therapeutic support for children and adolescents between the ages of 6 to 18 years, as well as their caregivers. In particular, to those who have been affected by trauma such as abuse, neglect, parental divorce, bullying and the loss of loved ones.

Providing Specialised Services

Using evidence-informed approaches, CPR provides counselling, family therapy, and behavioural support to improve individual well-being and strengthen family relationships.

CPR's multi-disciplinary team consists of Assistant Psychologists, Counsellors and Social Workers. Specialised programmes and services provided includes:

- Trauma Treatment Care for Children and Adolescents
- Family Therapy and Individual Counselling
- Parenting for Caregivers
- Trauma-Informed Intervention for Foster Families

MEET MATTHEW

Matthew (not his real name) was placed in foster care at a young age and experienced difficulties in his relationship with his natural family. In school, he often got into trouble as he tended to be impulsive. These issues were, at times, overwhelming for Matthew's caregivers. While his caregivers truly wanted the best for him, they felt increasingly burnt out.

Over the last half a year, Matthew participated enthusiastically in CPR's therapy sessions. He made good efforts to recall what he has learnt and enjoys sharing it during the joint parent-child sessions. **From being quiet and avoidant, Matthew gradually opened up.** With the unwavering support of his foster parents, Matthew has become more comfortable in expressing his feelings to his foster parents.

A Step Towards Helping More Individuals

During the year in review, a philanthropist from the Union Bank of Switzerland funded a portion of CPR's trauma-informed intervention for foster families. This will benefit at least 100 foster children and their foster parents.

On top of this, the President's Challenge Fund 2021 will help to provide critical therapeutic support for individuals and caregivers with low income, or who meet with unforeseen financial hardships.

Progressing Towards Becoming A Centre of Excellence for Trauma Care

The setting up of CPR is a natural progression for Epworth's development. This is especially with the organisation's involvement in children, youths and their caregivers through the programmes and services provided at Epworth Foster Care and HomeSweetHome. Ultimately, advancing the organisation towards becoming a Centre of Excellence for Trauma Care.



The CPR team:

Pictured (from left to right): Benedict Tan, Diana Koh, May Chong, Krystin Foo.

Minister's Visit to CPR

On 25 March 2022, Epworth hosted Minister for Social and Family Development, Mr Masagos Zulkifli, to launch the Organisational Health Framework for Social Services (OHFSS), and to introduce Epworth's Centre for Positive Recovery.

The employees at CPR gave Mr Masagos a tour around the centre and introduced the various trauma-informed programmes and services, as well as the tools and resources used for intervention.



Saturday Mar 26, 2022

THE STRAITS TIMES

Social service agencies get help to scale up

New framework to support them in boosting capabilities, capacity

Malaysia Memon

Social service agencies are getting better support to improve their capabilities and step up capacity with the launch of a new framework, developed by the National Council of Social Services (NCSS) and the Ministry of Social and Family Development, the Organisational Health Framework for Social Services (OHFSS). The framework, which was launched by Minister for Social and Family Development Masagos Zulkifli yesterday, is a one-stop portal for social service agencies to access support, training and resources to improve their capabilities and capacity. It also provides a platform for agencies to share best practices and learn from each other. The framework is a response to the need for social service agencies to scale up their services to meet the growing demand for support, especially in the wake of the COVID-19 pandemic. It is a key part of the government's efforts to build a more resilient and inclusive society. The framework is a response to the need for social service agencies to scale up their services to meet the growing demand for support, especially in the wake of the COVID-19 pandemic. It is a key part of the government's efforts to build a more resilient and inclusive society.

In this Financial Year...

880

Hours of conselling and intervention sessions were completed.

47

Parents were served.

26

Children & youths were served.

ENGAGING & IMPACTING LIVES

Community Engagement

Project Lightbulb is a tuition-befriending programme that is held by volunteer befrienders. This programme has been ongoing since July 2019.

Through this programme, Epworth aims to provide primary school students from disadvantaged families with the academic and socio-emotional support that they need. As of July 2022, there is a total of 34 committed volunteers and over 49 students. During the year in review, 3 volunteer training sessions were conducted to equip volunteers with the skills to better coach and engage their students.



A sumptuous spread of Peranakan dishes at Epworth Give & Feast 2.



Ngoh Hiang handmade by our Executive Director, Mr Tan Khye Suan.



Project Lightbulb Engagement for the students.

Fundraising Made Meaningful

As of December 2021, 3 fundraising campaigns were held. This included the “Enable A Child; Empower a Champion!” and “Gift to A Child’s Future” campaigns. Epworth “Give and Feast 2” was held for the second year due to its resounding success in 2020. To thank donors for their generous giving, a sumptuous Peranakan meal was prepared and delivered by our Executive Director, Mr Tan Khye Suan.

Epworth E-Flag Day 2022 was held from March to July this year. Student groups from National Junior College and Dunman High School stepped up to support Epworth in its fundraising efforts through the sale of merchandise. Despite being held virtually, the support and contributions from employees, donors, volunteers, and partners were immeasurable.



Partnering to Make an Impact

With the ease of the pandemic’s restrictions, face-to-face events were able to resume. This allowed Epworth’s corporate volunteers to engage with our children and youths on a more personal level.

During the year in review, Epworth partnered with various organisations to bring about meaningful and enriching activities for our beneficiaries. These organisations include, Teekay Marine (Singapore) Pte. Ltd., Hasbro Singapore, Kroll, and NTrust Consultancy Pte. Ltd. In addition, Hasbro and Teekay provided sponsorships to a total of 11 students from Epworth Literacy Bukit Batok and Jurong West, respectively. These sponsorships covered a range of 6 to 10 terms of Literacy fees.

Student volunteers from Anglo-Chinese School (Independent), Hwa Chong Institution, ITE College West, National Junior College, River Valley High School, and School of The Arts Singapore, also organised various meaningful and educational activities for our beneficiaries. In December 2021, a virtual volunteer appreciation programme was held to thank our volunteers for their dedication and contributions.



Literacy sponsorship ceremonies at Epworth Literacy Centres at Bukit Batok (top image) and Jurong West (bottom image).



Student volunteers holding up a thank you note written by students from Epworth Student Care Centres at ACS(J).



Adapting and Evolving

In July 2021, a group of Literacy teachers, together with Epworth Creative Team, formed the E-nnovation Team to digitise and digitalise programme materials. This was in an effort to bolster the resiliency of the programmes and services at Epworth Literacy; to ensure that students can continue to receive timely intervention regardless of the pandemic situation. One of the key outcomes was the establishment of a digital resource library that contained ready-to-use and customisable lesson templates for Literacy teachers.

The Creative Team also worked alongside a few teachers from Epworth Student Care to develop a set of character development curriculum for our students.

In this Financial Year...

23

Programmes were held in partnership with volunteer groups & corporates.

374

Project Lightbulb sessions were conducted.

817

Hours of volunteer engagement were completed.

35,329

Persons were reached on Epworth’s Facebook and Instagram platforms.

GROWTH WITH A PURPOSE

Making a Difference

People are at the heart of what we do and our diverse team of employees work with passion and dedication to meet the needs of our clients in the community. As of July 2022, 115 staff, interns and trainees supported our various programmes and services.

Scaling New Heights

Across our organisation, employees share a common goal to make a difference and a heartfelt desire to serve our community. We continue to invest in our people and help them in their career journeys to develop new skills and capabilities, acquire relevant experience and grow with the organisation. Our career planning and development processes remain a key part of measures to engage our employees and grow our leadership and key talent capabilities for the future.

During the year in review, we held three virtual "learning practice" sessions, conducted by employees from different departments and external consultants as part of cross-functional sharing and learning.

Virtual townhall meetings were also held to keep employees updated on work plans and the direction of the organisation. The challenging pandemic situation did not stop us from fostering team bonding through virtual events such as an online terrarium-making workshop and a virtual fun walk for all employees.



Departments got together to complete the virtual fun walk.

Learning is one of the most valuable investments we can make, whether as individuals or as an organisation. We currently have employees on continuing education sponsorship under the NCSS Professional Capability Grant.

Epworth employees attend conferences, workshops and various specialised courses to build up their skills and competencies and their professional development. As part of our journey to becoming a trauma-informed organisation, employees attended a series of workshops on Trauma-Informed Care during the year in review. Our investment in development opportunities and emphasis on a spirit of continuous learning, enabled us to harness the potential of our people and strengthen our organisational capabilities to meet the needs of the community.



Looking Forward and Transforming for the Future

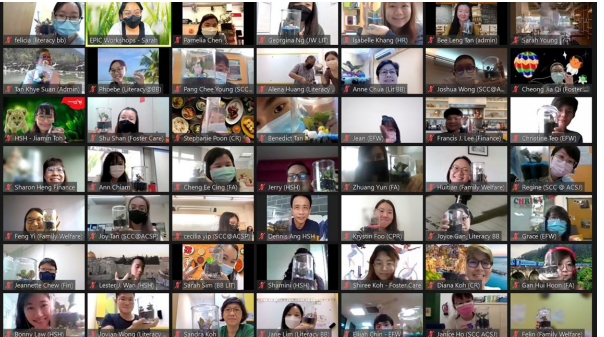
Post-pandemic, Epworth will continue to leverage on technology to achieve productivity gains and operational efficiency in various areas of the organisation. These investments in digitalisation will position Epworth to better meet the needs of our clients in a new post-pandemic normal, and to ensure long-term sustainability.

As part of Epworth's vision to support the mental well-being of children and youths through preventive and intervention programmes, the Centre for Positive Recovery, which builds on our capabilities and capacities in areas of advocacy and training for trauma care, was launched. We are committed to investing in transformation to better position the organisation to make a difference and help build a sustainable future for at-risk children and youth in the community.

As Epworth moves forward in a post-pandemic future, we appreciate the dedication of our employees who work with heart and passion everyday to deliver on Epworth's purpose of positively impacting lives through our vision of enabling Strong Families, Resilient Living and Beautiful Minds.



Executive Director, Mr Tan Khye Suan addressing staff during Epworth's Business Continuity Table-Top Exercise.



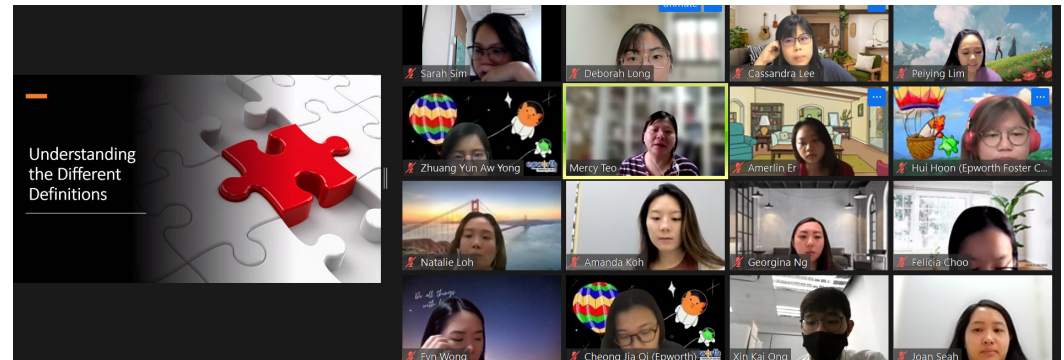
Staff with their terrariums.

In this Financial Year...

7
Corporate events were held.

100
Staff were sent for training.

Staff during the QLP: Trauma-Informed Care workshop.



We take **PRIDE** in what we do.
We are governed by the following guiding principles:

Professionalism

We endeavour to apply the highest professional standards in our respective roles across the organisation, and we do this with competence, compassion and commitment.

Responsibility

We are responsible for the safeguarding and proper use of assets and resources, including the protection of all confidential information in our respective areas of work.

Integrity

We hold ourselves to the highest standards of integrity in our respective roles and in partnership with our key stakeholders, and avoid situations which may influence impartiality or compromise our professional judgement at work.

Discipline

We ensure that we are trained and qualified, performing our work responsibly and ethically, in compliance with all applicable laws and regulatory requirements.

Excellence

We strive for excellence in all that we do, upholding the trust placed in us, and making work decisions in the best interest of the organisation and not for personal benefit. Underpinning our quest for professional and organisational excellence is our belief in fairness, honesty and accountability to our stakeholders; and, becoming a Centre of Excellence for Trauma Care.

Programme Statistics

Programmes & Services	Total session hours	No. of persons served
Epworth Literacy	12,221	1,057
Epworth Student Care	250	797
Epworth Family Welfare	2,079	714
Epworth Foster Care	1,805	426
Epworth HomeSweetHome	559	27
Centre for Positive Recovery	880	73
Community Relations	817	475
TOTAL	18,611	3,569

Staff Count

As of July 2022, 115 staff, interns and trainees supported our various programmes and services.

Their profile comprises:

Roles	Full-time and Part-time Staff	Temporary Staff (including Interns & Trainees)
Administrative & Support Staff	26	-
Counsellors / Case Workers	8	1
Social Workers	21	-
Psychologists	4	-
Teaching Staff	22	1
Programme Support Staff	12	7
Residential Care Workers	13	-
TOTAL	106	9

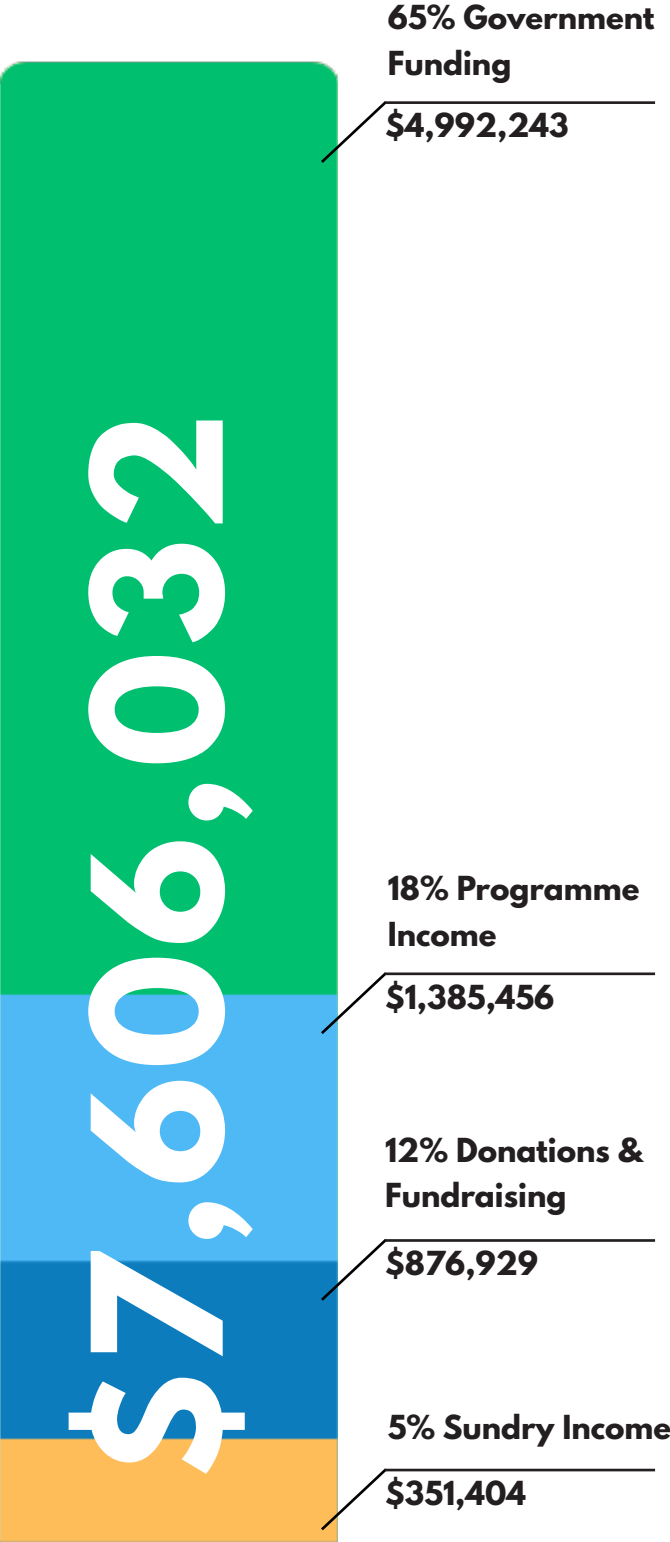
Total income and total expenditure for the financial period amounted to \$7,606,032 and \$8,048,311 respectively, resulting in a deficit of \$442,279.

The accumulated fund stands at \$3,160,459. Also included the restricted funds from Epworth Foster Care for amount \$244,650, Epworth Home Sweet Home for amount \$297,705, Epworth Pre-FGO Services for amount \$425,626. For Epworth Literacy and STAR, the deficit of (\$522,850) and (\$337,849) in restricted funds, respectively, are covered by donations and other Government funds from Epworth. Included in the general funds is a Reserved Policy Fund of \$1,500,000.

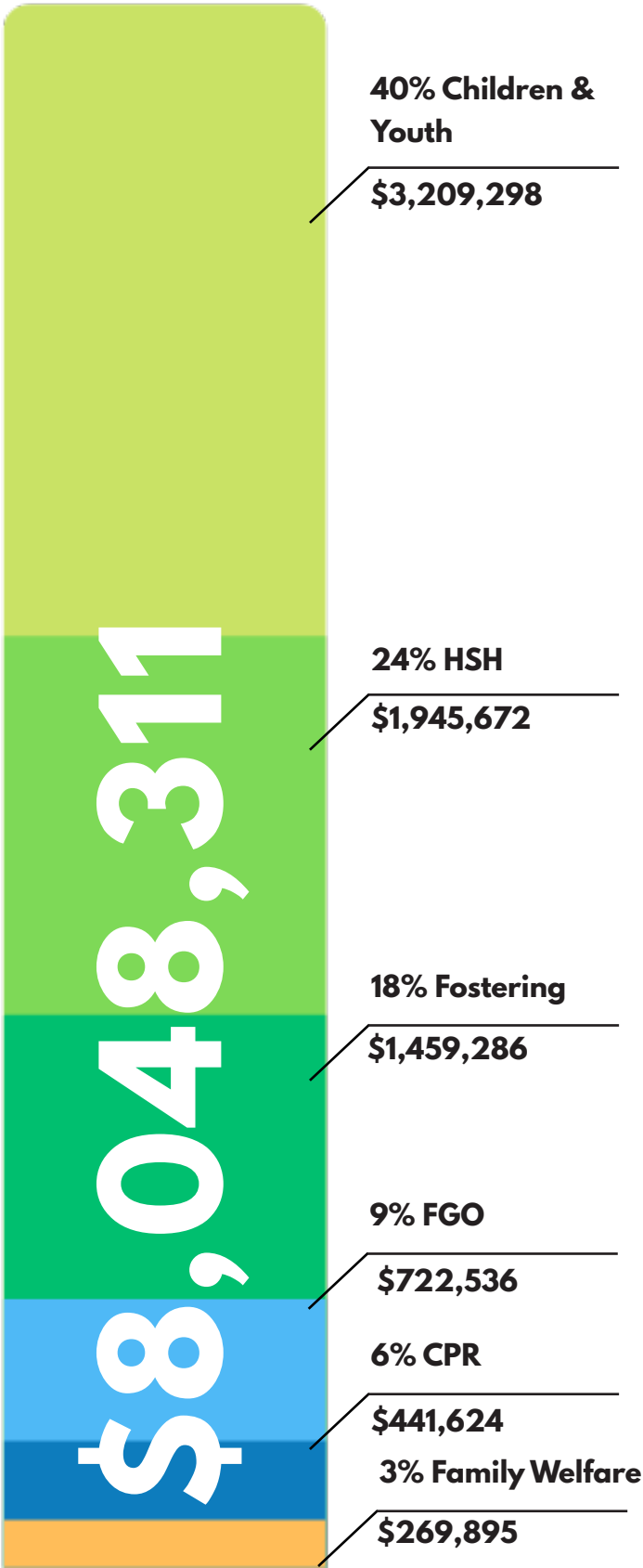
The fundraising efficiency ratio for the Financial Year 2021/2022 is 0.64.

The audited financial statements for the financial year ended 31 July 2022 are available in the Annexe.

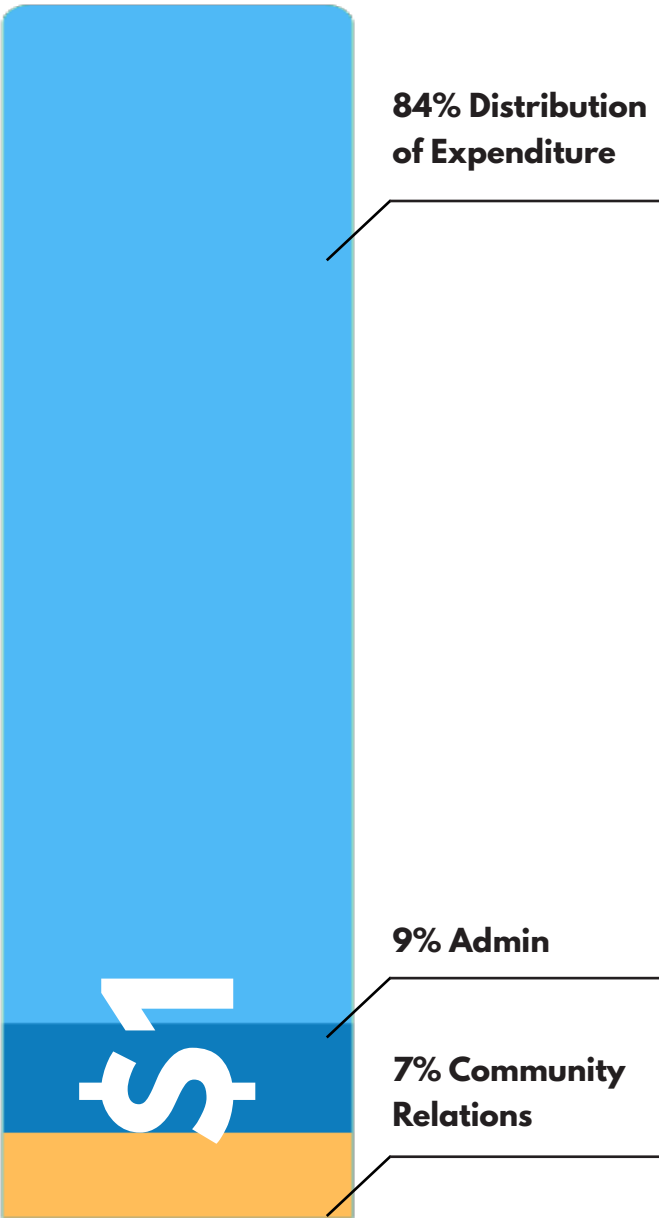
2022 SOURCES OF INCOME



2022 DISTRIBUTION OF EXPENDITURE



BREAKDOWN OF CHARITY DOLLAR



TERMS OF REFERENCE

Audit Committee

The Audit Committee is to assist the Board in ensuring the integrity of the Organisation's system of accounting and financial reporting and in maintaining a high standard of transparency and reliability in its corporate disclosures. As a Committee of the Board, the Committee provides a channel of communication between the Board, Management, the internal auditors and the external auditors on matters arising out of the internal and external audits.

Nomination Committee

The Nomination Committee is to review the composition of the Board and the Committees of Epworth Community Services; and, ensure that the Board and its Committees comprise Members who as a group provide core competencies in various areas that are required for the Board and its Committees to be effective.

Finance Committee

The Finance Committee is to assist the Board in fulfilling the financial oversight responsibilities of the Board and in overseeing management's administration of Epworth on the following matters:

- Financial sustainability;
- Business planning, including operating and capital budgets;
- Unaudited financial reports;
- Banking, borrowing and investments;
- Contracts and agreements; and,
- Financial risk management oversight.

Human Resource (HR) Committee

The Human Resource Committee is to assist the Board in ensuring that the Organisation is able to attract, recruit, motivate and retain the best talents through competitive remuneration and progressive HR policies; so as to achieve the Organisation's goals, and provide good stewardship and, thereby, sustainability. As a Committee of the Board, the Committee provides a channel of communication between the Board, Management and external consultants on HR matters.

Fundraising Committee

The Fundraising Committee is to assist the Board with planning and managing of annual fundraising programmes that runs through each year. The Committee will also help to seek out and connect with potential donors who can contribute significantly to support Epworth's programmes and services.

Foster Care Committee

The Ministry of Social and Family Development (MSF) requires Epworth, as a Social Service Agency (SSA) appointed to run a Foster Agency (FA), to set up a Committee to oversee the operations of the FA and to ensure that the FA's mission and objectives are met. The FA's mission and objectives are spelt out in the contract with MSF; and, may be modified or updated when the contract is renewed. The Committee reports to the Board.

HomeSweetHome Committee

The Ministry of Social and Family Development (MSF) requires the Social Service Agency (SSA) appointed to run a Therapeutic Group Home (TGH) to set up a Committee to oversee the operations of the TGH and to ensure that the TGH's mission and objectives are met. The FA's mission and objectives are spelt out in the contract with MSF; and, may be modified or updated when the contract is renewed. The Committee reports to the Board.

BOARD ATTENDANCE

Name	27 Oct 2021	27 Nov 2021	16 Feb 2022	20 Apr 2022	20 Jul 2022
Christopher Chow Kok Kin	P	P	P	P	P
Tan Gee Shan*	P	P	-	-	-
Ang Hock Kheng	P	P	P	P	P
Sam Pei Pei	P	P	P	P	A
Robert Lim Hui Beng	P	P	P	P	A
Lee Soo Chye	P	P	P	P	A
Chiang Chie Foo	P	P	P	A	P
Hardev Singh Sidhu	P	P	P	P	P
Poh Poc Huck	P	P	P	P	P
Christina Shuet Wei Cheng	P	P	P	P	P
Bek Wei Da Edmund	P	P	P	P	P
Tan Thong Kwan Benjamin	P	P	P	P	A
Ting Yi Ting	P	P	A	P	P
Thean Pik Yuen Valerie**	-	P	A	P	P
Emily Lim-Leh**	-	P	P	P	P
Chee Weng Yan Mike**	-	P	P	P	P

* Stepped down on 27 Nov 2021.

** Appointed on 27 Nov 2021

The Annual General Meeting was held on 27 November 2021, with all Board Members present at the meeting.

CORPORATE INFORMATION

Unique Entity Number

T08SS0123D

External Auditor

Baker Tilly TFW LLP

Registered Address

Blk 106 Bukit Batok
Central #01-217
Singapore 650106

Internal Auditor

RSM Risk Advisory Pte Ltd

Banker

DBS Bank Ltd
Standard Chartered Bank

Trustees

Mr Tan Boon Chiau Benjamin
Mr Lee Soo Chye

GOVERNANCE EVALUATION CHECKLIST

BOARD GOVERNANCE

Induction and orientation are provided to incoming Board members joining the Board.	Complied
Are there Board members holding staff* appointments?	No
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.	Complied
All Board members submit themselves for re-nomination and re-appointment, at least once every three years.	Complied
The Board conducts self evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	Complied
Are there Board member(s) who have served for more than 10 consecutive years?	No
There are documented terms of reference for the Board and each of its Board committees.	Complied

CONFLICT OF INTEREST

There are documented procedures for Board members and staff to declare actual or potential conflicts of interest to the Board.	Complied
Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	Complied

STRATEGIC PLANNING

The Board periodically reviews and approves the strategic plan for the charity to ensure that the activities are in line with its objectives.	Complied
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GOVERNANCE EVALUATION CHECKLIST

HUMAN RESOURCE AND VOLUNTEER* MANAGEMENT

The Board approves documented human resource policies for staff.	Complied
There is a documented Code of Conduct for Board members, staff* and volunteers* (where applicable) which is approved by the Board.	Complied
There are processes for regular supervision, appraisal and professional development of staff*. Are there volunteers* serving in the charity?	Complied Yes
There are volunteers* management policies in place for volunteers*.	Complied

FINANCIAL MANAGEMENT AND INTERNAL CONTROLS

There is a documented policy to seek Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of its core charitable programmes.	Complied
The Board ensures internal controls for financial matters in key areas are in place with documented procedures.	Complied
The Board ensures reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	Complied
The Board ensures that there is a process to identify, regularly monitor and review the charity's key risks.	Complied
The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	Complied
Does the charity invest its reserves, including fixed deposits?	Yes
The charity has a documented investment policy approved by the Board.	Complied

FUNDRAISING PRACTICES

Did the charity receive cash donations (solicited or unsolicited) during the year?	Yes
All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	Complied
Did the charity receive donations-in-kind during the year?	No

GOVERNANCE EVALUATION CHECKLIST

DISCLOSURE AND TRANSPARENCY

The charity discloses in its annual report: i. Number of Board meetings in the year; and ii. Individual Board member's attendance.	Complied
Are Board members remunerated for their Board services?	No
Does the charity employ paid staff?	Yes
No staff is involved in setting his or her own remuneration.	Complied
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.	Complied
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.	Complied

PUBLIC IMAGE

The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	Complied
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Year ended 31 July 2022

ANNEXE

EPWORTH COMMUNITY SERVICES
FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 JULY 2022

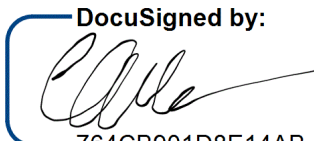
CONTENTS

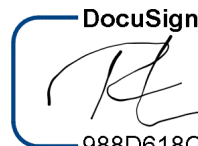
Statement by the Board	1
Independent Auditor's Report	2
Statement of Comprehensive Income	5
Balance Sheet	6
Statement of Changes in Funds	7
Statement of Cash Flows	8
Notes to the Financial Statements	9

EPWORTH COMMUNITY SERVICES

STATEMENT BY THE BOARD

On behalf of the Board, we, Christopher Chow Kok Kin and Robert Lim Hui Beng, being the Chairman and Treasurer of Epworth Community Services (the “Society”) respectively, do hereby state that in our opinion, the financial statements set out on pages 5 to 24 are properly drawn up in accordance with the Societies Act 1966, the Charities Act 1994 and other relevant regulations and Financial Reporting Standards in Singapore so as to present fairly, in all material respects the financial position of the Society as at 31 July 2022 and of its financial performance, changes in funds and cash flows of the Society for the financial year ended on that date.

DocuSigned by:

764CB901D8E14AB...
Christopher Chow Kok Kin
Chairman

DocuSigned by:

988D618C9E7543E...
Robert Lim Hui Beng
Treasurer

31 October 2022

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
EPWORTH COMMUNITY SERVICES****Report on the Audit of the Financial Statements*****Opinion***

We have audited the accompanying financial statements of Epworth Community Services (the "Society") as set out on pages 5 to 24, which comprise the balance sheet as at 31 July 2022, and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the financial 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 Societies Act 1966 (the "Societies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material respects, the financial position of the Society as at 31 July 2022 and of the financial performance, changes in funds and cash flows of the Society for the financial year ended on that date.

Basis for Opinion

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

Other Information

The Board is responsible for the other information. The other information obtained at the date of this auditor's report is the Statement by the Board as set out on page 1 and the Annual Report for the financial year ended 31 July 2022, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not 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 on the other information obtained prior to the date of this auditor's report, 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.

Baker Tilly TFW LLP (trading as Baker Tilly) is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities.

Baker Tilly TFW LLP (Registration No.T10LL1485G) is an accounting limited liability partnership registered in Singapore under the Limited Liability Partnerships Act (Chapter 163A).

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EPWORTH COMMUNITY SERVICES

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

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

The Board is responsible for the preparation and fair presentation of these financial statements in accordance with the Societies Act, Charities Act and Regulations and FRSs, and for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board 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 Board either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EPWORTH COMMUNITY SERVICES

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

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

- Conclude on the appropriateness of the Board'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,

- (i) 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; and
- (ii) the fund raising appeal held during the financial year ended 31 July 2022 has been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeal.

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

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

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Baker Tilly TFW LLP
Public Accountants and
Chartered Accountants
Singapore

31 October 2022

EPWORTH COMMUNITY SERVICES**STATEMENT OF COMPREHENSIVE INCOME****For the financial year ended 31 July 2022**

	Note	2022 \$	2021 \$
Income			
Amortisation of capital grants	13	209,179	235,105
Donations	4	876,929	760,981
Government grants	5	4,783,064	5,028,321
Programme income		1,385,456	1,303,934
Sundry income	6	351,404	82,642
Total income		7,606,032	7,410,983
Less expenditure			
Depreciation - property, plant and equipment	9	233,332	224,169
Depreciation - right-of-use assets	10	184,058	271,176
Other operating expenses	8	1,297,422	977,154
Rent of building, equipment and others		38,543	38,363
Staff costs	7	6,294,956	5,438,603
		8,048,311	6,949,465
Net (deficit)/surplus and total comprehensive (loss)/income for the financial year		(442,279)	461,518

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

EPWORTH COMMUNITY SERVICES

BALANCE SHEET

At 31 July 2022

	Note	2022 \$	2021 \$
Non-current assets			
Property, plant and equipment	9	1,072,741	678,132
Right-of-use assets	10	397,033	335,387
		1,469,774	1,013,519
Current assets			
Other receivables	11	1,389,341	1,079,251
Fixed deposits	12	2,119,546	2,111,941
Cash and bank balances		2,221,635	2,675,039
		5,730,522	5,866,231
Total assets		7,200,296	6,879,750
Non-current liabilities			
Capital grants	13	973,324	621,480
Other payables	14	340,000	340,000
Lease liabilities	10	189,263	135,492
		1,502,587	1,096,972
Current liabilities			
Lease liabilities	10	140,232	90,877
Other payables	14	2,397,018	2,089,163
		2,537,250	2,180,040
Total liabilities		4,039,837	3,277,012
Net assets		3,160,459	3,602,738
Accumulated Funds			
Restricted funds	15	116,866	168,879
Unrestricted funds	15	3,043,593	3,433,859
		3,160,459	3,602,738

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

EPWORTH COMMUNITY SERVICES

STATEMENT OF CHANGES IN FUNDS

For the financial year ended 31 July 2022

	Accumulated funds \$
Balance at 1 August 2020	3,141,220
Surplus and total comprehensive income for the financial year	461,518
Balance at 31 July 2021 (Note 15)	3,602,738
Deficit and total comprehensive loss for the financial year	(442,279)
Balance at 31 July 2022 (Note 15)	<u>3,160,459</u>

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

EPWORTH COMMUNITY SERVICES

STATEMENT OF CASH FLOWS

For the financial year ended 31 July 2022

	Note	2022 \$	2021 \$
Cash flows from operating activities			
(Deficit)/surplus for the financial year		(442,279)	461,518
Adjustments for:			
Amortisation of capital grants		(209,179)	(235,105)
Depreciation - property, plant and equipment	9	233,332	224,169
Depreciation - right-of-use assets	10	184,058	271,176
Interest income		(1,162)	(8,793)
Interest expenses	10	13,514	10,360
Operating cash flows before working capital changes		(221,716)	723,325
Receivables		(152,752)	266,870
Payables		(18,223)	174,790
Grants		724,436	18,753
Net cash generated from operating activities		331,745	1,183,738
Cash flows from investing activities			
Purchases of property, plant and equipment	9	(622,614)	(199,553)
Interest received		1,162	10,423
Additions of right of use assets	10	(4,440)	–
Net cash used in investing activities		(625,892)	(189,130)
Cash flows from financing activities			
Repayment of lease liabilities	10	(138,138)	(142,758)
Interest paid		(13,514)	(10,360)
Net cash used in financing activities		(151,652)	(153,118)
Net (decrease)/increase in cash and cash equivalents		(445,799)	841,490
Cash and cash equivalents at beginning of financial year		4,786,980	3,945,490
Cash and cash equivalents at end of financial year		4,341,181	4,786,980
Cash and cash equivalents comprise:			
Cash and bank balances		2,221,635	2,675,039
Fixed deposits		2,119,546	2,111,941
		4,341,181	4,786,980

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

EPWORTH COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 July 2022

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

1 General information

Epworth Community Services (the “Society”) is registered in Singapore under the Singapore Societies Act.

The Society offers programmes and services to help children, youth and their families in the local communities. Services include Epworth Literacy, Epworth Student Care, Epworth Family Welfare, Epworth Foster Care and Epworth HomeSweetHome.

The headquarters is located at Blk 106 Bukit Batok Central, #01-217, Singapore 650106.

The principal services of the Society are as follows:

Epworth Literacy

Epworth Literacy provides an aggregation of intervention programmes and services to help children overcome learning challenges so that they can cope with formal education. These programmes includes, the Literacy Intervention Programme and STAR Behavioural Modification Programme.

Epworth Student Care

Epworth Student Care provides a caring, safe and conducive environment for children whose parents are unable to look after them during the day. This ensures that students can spend their time meaningfully and be positively nurtured in their mental well-being.

Epworth Family Welfare

Epworth Family Welfare are aimed at addressing at-risk behaviours of children and youths, and are designed to mend and build stronger relationships between family members. These programmes include, Pre-Family Guidance Order, Family Guidance Order, Functional Family Therapy – Juvenile Justice, Supervised Access and Project Dawn.

Epworth Foster Care

Epworth Foster Care was appointed by the Ministry of Social and Family Development (“MSF”) in September 2015 to be the first Fostering Agency in Singapore. The mission of Epworth Foster Care is to provide quality care and support to foster parents and connect them to a wider network of resources.

Epworth HomeSweetHome

Epworth Community Services was appointed by the Ministry of Social & Family Development (“MSF”) in July 2013 to set up the first Therapeutic Group Home in Singapore. The home, Epworth HomeSweetHome, uses Trauma Systems Therapy as a treatment model to help children who display severe behavioural problems, after having experienced complex trauma and attachment issues.

Epworth Centre for Positive Recovery

Epworth Centre for Positive Recovery (“CPR”) provides specialized therapeutic service to support children, youths and their caregivers in their mental well-being. Using evidence-based approaches, CPR provides counselling, family therapy, and behavioural support to those affected by trauma.

2 Significant accounting policies

a) Basis of preparation

The financial statements, expressed in Singapore dollar (“\$”), which is the functional currency of the Society, have been prepared in accordance with the Societies Act 1966 (the “Societies Act”), Singapore Charities Act 1994 and other relevant regulations (the “Charities Act and Regulation”) and Financial Reporting Standards in Singapore (“FRSs”). The financial statements have been prepared under the historical cost convention except as disclosed in the accounting policies below.

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

Use of estimates and judgements

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

The areas involving a higher degree of judgement in applying accounting policies, or areas where assumptions and estimates have a significant risk of resulting in material adjustment within the next financial year are disclosed in Note 3 to the financial statements.

The carrying amounts of cash and cash equivalents, other current receivables and payables approximate their respective fair values due to the relatively short-term maturity of these financial instruments.

New and revised standards that are adopted

In the current financial year, the Society has adopted all the new and revised FRSs and Interpretations of FRSs (“INT FRSs”) that are relevant to its operations and effective for the current financial year. Changes to the Society’s accounting policies have been made as required, in accordance with the transitional provisions in the respective FRSs and INT FRSs.

The adoption of these new and revised FRSs and INT FRSs did not have any material effect on the financial performance or position of the Society.

New and revised standards not yet effective

New standards, amendments to standards and interpretations that have been issued at the balance sheet date but are not yet effective for the financial year ended 31 July 2022 have not been applied in preparing these financial statements. None of these are expected to have a significant effect on the financial statements of the Society.

2 Significant accounting policies (cont'd)

b) Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and any impairment loss. Depreciation is charged on a straight-line method so as to allocate the depreciable amount of assets over their estimated useful lives as follows:

	Years
Computers	3
Furniture and fittings	5
Office equipment	3
Renovation	Over the remaining lease term

On disposal of a property, plant and equipment, the difference between the net disposal proceeds and its carrying amount is taken to statement of comprehensive income.

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

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

No depreciation is provided on renovation-in-progress. Depreciation of renovation-in-progress, on the same basis as other property assets, commences when the assets are ready for their intended use.

c) Income recognition

Programme income

Programme income are recognised over the period of provision of services to clients.

Interest income

Interest income is accrued on a time proportion basis, by reference to the principal outstanding and at the interest rate applicable.

Donation income

Donation income is recognised when received.

d) Government grants

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 income on the balance sheet and transferred to capital grant on the balance sheet when the grant is utilised. The capital grant is amortised to statement of comprehensive income over the expected useful life of the relevant asset by equal annual instalments.

When the grant relates to an expense item, it is recognised in statement of comprehensive income over the period necessary to match them on a systematic basis to the costs that it is intended to compensate.

2 Significant accounting policies (cont'd)

e) Defined contribution plans

The Society contributes to the Central Provident Fund (“CPF”), a defined contribution plan regulated and managed by the Singapore Government. The Society’s contributions to CPF are charged to the income and expenditure in the year in which the contributions relate.

f) Financial assets

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade date - the date on which the Society commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Society has transferred substantially all risks and rewards of ownership.

Financial assets are initially measured at fair value. Transaction costs that are directly attributable to the acquisition of financial assets (other than financial assets at fair value through profit or loss) are added to the fair value of the financial assets on initial recognition. Transaction costs directly attributable to acquisition of financial assets at fair value through profit or loss are recognised immediately in statement of comprehensive income.

Classification and measurement

All financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

The Society classifies its financial assets at amortised cost. The classification is based on its business model for managing the financial assets and the contractual cash flow characteristics of the financial assets.

The Society reclassifies financial assets when and only when its business model for managing those assets changes.

Subsequent measurement

The Society’s financial assets at amortised cost include other receivables (excluding prepayments and accrued income), fixed deposits and cash and bank balances. The Society measures financial assets at amortised cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- The contractual terms of the financial asset give rise on specific dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest rate (“EIR”) method and are subject to impairment. Gains and losses are recognised in statement of comprehensive income when the asset is derecognised, modified or impaired. Interest income from these financial assets is included in interest income using the EIR method.

2 Significant accounting policies (cont'd)

f) Financial assets (cont'd)

Impairment

The Society recognises an allowance for expected credit losses ("ECLs") for financial assets carried at amortised cost. 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 impairment methodology applied depends on whether there has been a significant increase in credit risk. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a "12-month ECL"). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a "lifetime ECL").

If the Society has measured the loss allowance for a financial asset at an amount equal to lifetime ECL in the previous reporting period, but determines at the current reporting date that the conditions for lifetime ECL are no longer met, the Society measures the loss allowance at an amount equal to 12-month ECL at the current reporting date.

The Society recognises an impairment gain or loss in statement of comprehensive income for all financial assets with a corresponding adjustment to their carrying amount through a loss allowance account.

g) Financial liabilities

Financial liabilities which comprise other payables (excluding GST payable, advance receipts, deferred income, provision for reinstatement, provision for unutilised leave and lease liabilities) are initially measured at fair value plus directly attributable transaction costs and are subsequently measured at amortised cost using the effective interest method.

A financial liability is derecognised when the obligation under the liability is extinguished. Gains and losses are recognised in the statement of comprehensive income when the liabilities are derecognised and through the amortisation process.

h) Impairment of non-financial assets

Non-financial assets are reviewed for impairment at each balance sheet date or whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Whenever the carrying amount of an asset exceeds its recoverable amount, an impairment loss is recognised in statement of comprehensive income.

Reversal of impairment losses recognised in prior years is recorded when there is an indication that the impairment losses recognised for the asset no longer exist or have decreased. The reversal is recorded in income. However, the increased carrying amount of an asset due to a reversal of an impairment loss is recognised to the extent it does not exceed the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for that asset in prior years.

i) Income tax

The Society is registered under the Charities Act and is exempt from income tax under the Income Tax Act. As such, no provision for income tax has been made in the financial statements of the Society.

2 Significant accounting policies (cont'd)

j) Provisions

Provisions are recognised when the Society has a legal or constructive obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate of the amount can be made. Where the Society expects a provision to be reimbursed, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain.

k) Cash and cash equivalents

For the purposes of the statement of cash flows, cash and cash equivalents comprise fixed deposits and cash and bank balances.

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.

When the Society is the lessee

The Society applies a single recognition and measurement approach for all contracts that are, or contain, a lease, except for short-term leases (i.e. for leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option) and leases of low-value assets (e.g. leases of tablet and personal computers, small items of office equipment and telephones). For these exempted leases, the Society recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

Lease liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Society uses its incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise fixed lease 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 lease liability is presented as a separate line in the balance sheet.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability using the effective interest method, and reducing the carrying amount to reflect the lease payments made.

The Society remeasures the lease liability (and makes a corresponding adjustment to the related right-of-use asset) whenever 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.

2 Summary of significant accounting policies (cont'd)

1) Leases (cont'd)

When the Society is the lessee (cont'd)

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). The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement date, initial direct cost, less any lease incentive received.

Whenever the Society incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognised and measured under FRS 37 *Provisions, Contingent Liabilities and Contingent Assets*. To the extent that the cost relates to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories.

Right-of-use assets are subsequently measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. Right-of-use assets are depreciated on a straight-line basis over the shorter period of the lease term and useful life of the underlying asset. 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 depreciation starts at the commencement date of the lease.

The right-of-use is presented as a separate line in the balance sheet.

The Society applies FRS 36 *Impairment of Assets* to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in Note 2(h).

3 Critical accounting judgements and key sources of estimation uncertainty

Critical judgement in applying the entity's accounting policies

In the process of applying the Society's accounting policies, which are described in Note 2, management has made the following judgement that have the most significant effect on the amounts recognised in the financial statements (apart from those involving estimations, which are dealt in the preceding paragraph).

Determining the lease term

In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not to exercise a termination option. Extension options (or periods after termination options) are only included in the lease term if the lease is reasonably certain to be extended.

For leases of premises, the following factors are considered to be most relevant:

- If any leasehold improvements are expected to have a significant remaining value, the Society typically includes the extension option in lease liabilities;
- The Society considers other factors including its historical lease periods and the costs and business disruption required to replace the leased asset.

The assessment of reasonable certainty to exercise extension options is only revised if a significant change in circumstances occurs which affects this assessment, and that is within the control of the lessee.

3 Critical accounting judgements and key sources of estimation uncertainty (cont'd)

Key sources of estimation uncertainty

The key assumptions concerning the future, and other key sources of estimation uncertainty at the balance sheet date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, is discussed below.

Estimating the incremental borrowing rate for leases

The Society uses the incremental borrowing rate to measure the lease liabilities because the interest rate implicit in the lease is not readily determinable. The incremental borrowing rate is the rate of interest that a lessee would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The incremental borrowing rate therefore reflects what would the Society “would have to pay”, which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Society estimates the incremental borrowing rate using observable inputs such as market interest rates, when available and is required to make certain estimates, such as the Society’s credit rating. Any change in estimation of incremental borrowing rate may have a significant impact to the determination of lease liabilities and right-of-use asset at the date of initial application of FRS 116 and commencement date of new leasing transactions. The carrying amount of lease liabilities and right-of-use assets are disclosed in Note 10.

4 Donations

	2022 \$	2021 \$
Tax exempted	423,995	273,474
Non-tax exempted	452,934	487,507
	876,929	760,981

5 Government grants

	2022 \$	2021 \$
MSF baseline funding	1,955,377	1,912,781
MSF functional family therapy and functional family therapy case management	711,797	765,946
MSF functional family therapy juvenile justice	36,233	—
MSF per capita grant	360,461	456,121
MSF pre-FGO screening & outreach	18,903	25,600
MSF life programme	24,826	24,840
NCSS grants	219,021	365,491
MSF reimbursements	282,242	247,746
Care and share grant	28,112	—
JSS grant	—	653,509
Bicentennial community fund	—	400,000
Invictus fund	29,374	16,971
Tote board social service fund	376,668	—
Sayang-sayang fund	29,041	—
Enhanced fundraising government grant	313,600	—
Wages credit scheme	106,938	79,449
Others	290,471	79,867
	4,783,064	5,028,321

JSS grant of Nil (2021: \$653,509) was recognised during the financial year. Under the JSS, the Singapore Government will co-fund gross monthly wages paid to each local employee through cash subsidies with the objective of helping employers retain local employees during the period of economic uncertainty. In determining the recognition of the JSS grant income, management has evaluated and concluded that the period of economic uncertainty commenced in April 2020 when the COVID-19 pandemic started affecting the Society’s operations.

6 Sundry income

	2022 \$	2021 \$
Centre for positive recovery – UBS income	268,449	25,038
Centre for positive recovery – President Challenge Fund	20,875	–
Interest income	1,162	8,793
Others	60,918	48,811
	351,404	82,642

7 Staff costs

	2022 \$	2021 \$
Salaries and related costs	5,204,341	4,516,299
Central Provident Fund	817,851	782,618
Others	272,764	139,686
	6,294,956	5,438,603

Included in staff costs are remuneration paid to key management personnel as follows:

	2022 \$	2021 \$
Salaries and related costs	375,059	340,345
CPF	41,418	37,875
	416,477	378,220

Key management personnel comprises Executive Director, Assistant Director and Head of Finance.

8 Other operating expenses

	2022 \$	2021 \$
Included in other operating expenses are the following expenses:		
Food and refreshments	144,102	129,863
Transport and travelling	167,115	137,797
Professional fees	432,869	247,839

9 Property, plant and equipment

	Computers \$	Furniture and fittings \$	Office equipment \$	Renovation \$	Renovation- in- progress \$	Total \$
2022						
Cost						
At 1.8.2021	418,424	72,515	117,895	1,775,423	–	2,384,257
Additions	119,474	23,845	12,170	–	472,452	627,941
At 31.7.2022	537,898	96,360	130,065	1,775,423	472,452	3,012,198
Accumulated depreciation						
At 1.8.2021	274,783	43,848	108,540	1,278,954	–	1,706,125
Depreciation charge	86,038	10,238	9,523	127,533	–	233,332
At 31.7.2022	360,821	54,086	118,063	1,406,487	–	1,939,457
Net carrying value						
At 31.7.2022	177,077	42,274	12,002	368,936	472,452	1,072,741
2021						
Cost						
At 1.8.2020	282,597	69,241	117,895	1,783,023	–	2,252,756
Additions	135,827	3,274	–	–	–	139,101
Written off	–	–	–	(7,600)	–	(7,600)
At 31.7.2021	418,424	72,515	117,895	1,775,423	–	2,384,257
Accumulated depreciation						
At 1.8.2019	223,469	35,745	99,466	1,123,276	–	1,481,956
Depreciation charge	51,314	8,103	9,074	155,678	–	224,169
At 31.7.2021	274,783	43,848	108,540	1,278,954	–	1,706,125
Net carrying value						
At 31.7.2021	143,641	28,667	9,355	496,469	–	678,132

The Society received capital grants from Ministry of Social and Family Development Service and National Council of Social Service to finance purchase of computers, office equipment and renovation of the Society.

9 Property, plant and equipment (cont'd)

(a) Non cash transactions

	2022 \$	2021 \$
Aggregate cost of property, plant and equipment acquired	627,941	139,101
Add: Payments made under other payables in prior years	2,643	63,095
Less: Other payables as at 31 July 2022	(7,970)	(2,643)
Net cash outflow for purchase of property, plant and equipment	622,614	199,553

10 Right-of-use assets and lease liabilities*The Society as a lessee**Nature of the Society's leasing activities*

The Society leases premises and office equipment from non-related parties under non-cancellable operating lease agreements. These leases have an average tenure of between one to three years, varying terms, escalation clauses and renewal options.

The maturity analysis of the lease liabilities is disclosed in Note 16(b).

Information about leases for which the Society is a lessee is presented below:

*Carrying amount of right-of-use assets***Amounts recognised in balance sheet**

	2022 \$	2021 \$
<u>Carrying amounts of right-of-use assets</u>		
Leasehold premises	280,009	187,638
Renovation	75,863	114,503
Office equipment	41,161	33,246
	397,033	335,387
<u>Carrying amounts of lease liabilities</u>		
Current	140,232	90,877
Non-current	189,263	135,492
	329,495	226,369
Additions to right-of-use assets	245,704	112,317

Included in the right-of-use assets is the renovation incurred by the Society amounting to \$4,440.

10 Right-of-use assets and lease liabilities (cont'd)**Amounts recognised in profit or loss**

	2022	2021
	\$	\$
<u>Depreciation charged for the year</u>		
Leasehold premises	126,869	129,394
Renovation	43,081	127,426
Office equipment	14,108	14,356
	184,058	271,176
<u>Lease expense not included in the measurement of lease liabilities</u>		
Lease expense - short-term leases	38,543	37,441
Lease expense - low value leases	–	922
Total	38,543	38,363
Interest expense on lease liabilities	13,514	10,360

During the current financial year, total cash flow for leases amounted to \$190,195 (2021: \$191,481).

As at 31 July 2022, the Society is committed to \$24,829 (2021: \$21,324) for short-term leases.

Reconciliation of movements of lease liabilities to cash flows arising from financing activities

	2022	2021
	\$	\$
Balance at 1 August	226,369	256,810
Changes from financing cash flows:		
- Repayments	(138,138)	(142,758)
- Interest paid	(13,514)	(10,360)
Non-cash changes:		
- Interest expense	13,514	10,360
- Additions	241,264	112,317
Balance at 31 July	329,495	226,369

11 Other receivables

	2022	2021
	\$	\$
Accrued income	1,088,449	898,799
Sundry receivables	21,495	2,824
Sundry deposits	148,020	53,960
Prepayments	131,377	123,668
	1,389,341	1,079,251

12 Fixed deposits

	2022 \$	2021 \$
Fixed deposits - Reserve Policy Fund (Note 17)	1,500,000	1,500,000
Fixed deposits - General Fund	619,546	611,941
	2,119,546	2,111,941

Fixed deposits are short-term in nature, mature less than 12 months (2021: 12 months) after balance sheet date and earn interests ranging from 0% to 0.85% (2021: 0% to 1.05%) per annum.

13 Capital grants

	2022 \$	2021 \$
At beginning of the financial year	621,480	746,493
Grants utilisation	561,023	110,092
Amortisation	(209,179)	(235,105)
At end of the financial year	973,324	621,480
Accumulated amortisation comprises:		
At beginning of the financial year	1,764,341	1,529,236
Amortisation	209,179	235,105
At end of the financial year	1,973,520	1,764,341

The Society received capital grants from Ministry of Social and Family Development, Ministry of Education and National Council of Social Service for the purchase of computers, office equipment and renovation works and the related grants are amortised over the respective assets' useful life.

14 Other payables

	2022 \$	2021 \$
Provision for reinstatement	340,000	340,000
Sundry payables	150,474	96,202
Accrued operating expenses	1,250,940	1,362,123
Students' deposits	119,852	114,151
Deferred income	850,704	497,641
Advance receipts	9,253	4,206
GST payable	15,795	14,840
	2,737,018	2,429,163
Non-current portion - provision for reinstatement	(340,000)	(340,000)
	2,397,018	2,089,163

As at 31 July 2022, included in sundry payables is retention payable of \$7,970 (2021: \$2,643) for the addition of property, plant and equipment.

15 Accumulated funds

	2022 \$	2021 \$
Restricted funds		
Epworth Pre-FGO Services	425,626	245,490
Epworth Functional Family therapy – Juvenile Justice	9,584	-
Epworth Foster Care	244,650	350,969
Epworth HomeSweetHome	297,705	408,368
Epworth Literacy	(522,850)	(608,900)
Epworth Star	(337,849)	(227,048)
	116,866	168,879
Unrestricted fund	3,043,593	3,433,859
	3,160,459	3,602,738

Funds received by respective divisions specifically for the respective divisions are strictly not transferrable to other divisions and are restricted for the respective division's use only.

Included in the unrestricted fund is a Reserved Policy Fund of \$1,500,000 (2021: \$1,500,000) (Note 17) designated by the Board to provide for unexpected future working capital requirements.

The purpose of restricted funds is as follow:

Epworth Pre-FGO Services

It is for the guidance of families in their parenting, the improvement of parent-child relationships, as well as the addressing of care, protection and rehabilitation for children and youths presenting at-risk behaviours.

Epworth Functional Family Therapy - Juvenile Justice

It is to decrease youths' risk factors while enhancing their protective factors and to reduce their risk of recidivism. It is also used to address all other matters relevant to the care, protection and rehabilitation for youths presenting at-risk of offending behaviours.

Epworth Foster Care

It is to enable the provision of quality care and support for foster parents, kin carers and foster children, connect them to a wider network of resources, and enable the re-integration of foster children with their natural families. It is also used to support the publicity and recruitment of foster parents and volunteers.

Epworth HomeSweetHome

It is to provide stay-in treatment for children between the ages of 7 to 12 years old who have experienced abuse. Ultimately, working towards their discharge and thus, placement in a safe home.

Epworth Literacy

It is to support the provision of early intervention programmes and services to help children between the ages of 5 to 12 years old bridge the gaps in their literacy skills.

Epworth Star

It is to cultivate skills and strategies for children to manage their behaviours.

16 Financial instruments

a) Categories of financial instruments

Financial instruments at their carrying amounts at balance sheet date are as follows:

	2022 \$	2021 \$
<i>Financial assets</i>		
At amortised cost	4,510,696	4,843,764
<i>Financial liabilities</i>		
At amortised cost	1,722,650	1,683,639

b) Financial risk management

The Society's activities expose it to minimal financial risks and overall risk management is determined and carried out by the Board.

Credit risk

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the Society. The Society's exposure to credit risk arises primarily from sundry receivables, sundry deposits and cash and cash equivalents.

The Society places its cash and fixed deposits with reputable banks and financial institutions.

The Society does not have any significant concentration of credit risk exposure. The maximum exposure to credit risk is represented by the carrying value of each class of financial assets recognised on the balance sheet. The credit risk exposure in relation to financial assets at amortised costs as at 31 July 2022 and 31 July 2021 is insignificant, and accordingly no credit loss allowance is recognised as at 31 July 2022 and 31 July 2021.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the Society's financial instruments will fluctuate because of changes in market interest rates. The Society's income and operating cash flows are substantially independent of changes in market interest rates as it does not have significant interest-bearing financial instruments.

Liquidity and cash flow risk

The Board exercises prudent liquidity and cash flow risk management policies and aims at maintaining a sufficient level of liquidity and cash flow at all times.

The table below summarises the maturity profile of the Society's financial liabilities at the end of the reporting period based on contractual undiscounted cash flows:

	Within 1 year \$	1 to 5 years \$	Total \$
2022			
Other payables	1,393,155	—	1,393,155
Lease liabilities	151,793	196,354	348,147
	1,544,948	196,354	1,741,302

16 Financial instruments (cont'd)**b) Financial risk management (cont'd)***Liquidity and cash flow risk (cont'd)*

The table below summarises the maturity profile of the Society's financial liabilities at the end of the reporting period based on contractual undiscounted cash flows:

	Within 1 year \$	1 to 5 years \$	Total \$
2021			
Other payables	1,457,270	—	1,457,270
Lease liabilities	98,556	142,725	241,281
	<u>1,555,826</u>	<u>142,725</u>	<u>1,698,551</u>

c) Fair values

The carrying amounts of the financial assets and financial liabilities recorded in the financial statements of the Society approximate their fair values due to their short-term nature.

17 Fund management

The Society's objective when managing its funds are to safeguard and to maintain adequate working capital to continue as going concern and to develop its principal activities over the longer term through programme income and significant support in the forms of donations.

The Society established a Reserve Policy Fund, the purpose of which is to accumulate over a ten-year period, excess funds equivalent to six months operating expenditure so as to provide for unexpected future working capital requirements. At 31 July 2022, this Reserve Policy Fund is represented by the fixed deposits of \$1,500,000 (2021: \$1,500,000) (Note 12).

There were no changes to the Society's objective, policy or process during the financial years ended 31 July 2022 and 31 July 2021.

18 Capital commitment

	2022 \$	2021 \$
Capital commitment in respect of property, plant and equipment	<u>341,048</u>	—

The capital commitment pertains to the renovation-in-progress wherein MSF provides grants not exceeding 90% of the renovation cost.

19 Authorisation of financial statements

The financial statements of the Society for the financial year ended 31 July 2022 were authorised for issue in accordance with a resolution of the Board dated 31 October 2022.

LOCATIONS

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Tel: 6562 2211

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Singapore 650107

Tel: 6562 2211

Epworth Literacy Centre (Bukit Batok)

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Epworth Centre for Positive Recovery

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Epworth Student Care Centre

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