

# Fortifying Lives to Thrive 22/23

ANNUAL REPORT 2022/2023

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



# **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:



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### **CHAIRMAN'S MESSAGE**

# THRIVING THROUGH CHALLENGES

As Singapore emerges out of the Covid-19 pandemic, the last financial year from 1 Aug 2022 to 31 Jul 2023 saw Epworth Community Services re-establishing its relationships with our stakeholders. Our Board started meeting on-site from Feb 2023. We re-established direct programme and services with all our clients. We also took the opportunity to re-build and strengthen our bond with staff.

#### **Key Board Policies**

Through the years, Epworth's Board has always made it a point to pay competitive remuneration to our staff. This financial year was no different. We closely followed the salary guidelines issued by the National Council of Social Service. In addition, the Board also approved a new medical benefit package for more flexible and higher limits of claims.

With the lessons learnt from the lean years through the Covid-19 pandemic, a significant decision was made, at the Board Meeting in Feb, to work towards building up Epworth's reserve to \$5 million by 2028. This is with the view to reduce Epworth's dependency on government support and improve the organisation's financial sustainability in future crisis. To do this, the Board is committed to making comprehensive plans to raise funds for the next five years.

After a hiatus of a few years brought about by the Covid-19 pandemic, Epworth was able to hold a fundraising Gala Dinner at the Carlton Hotel on Friday, 14 Apr 2023. The Guest-of-Honour was Dr Vivian Balakrishnan, Minister for Foreign Affairs, accompanied by his wife, Mrs Joy Balakrishnan. The Gala Dinner was attended by over 400 supporters, and we were able to raise about \$510,000 from this event. The funds raised were targeted to resource the programmes and services of Epworth Literacy.

> Christopher Chow Chairman Epworth Community Services

Epworth will continue its fundraising efforts to resource its current operational expenditure and to build up its reserves. This will also ensure an unhindered stream of resources so that Epworth can continue serving its beneficiaries regardless of the ebb and flow of economic tides.

For the new financial year, we have planned a series of campaigns with the aim of raising \$2 million to fund current and future programmes and services. We are also planning for the next fundraising Gala Dinner, which will be held at One Farrer Hotel on Friday, 26 Apr 2024.

#### **New Communications Initiative**

This financial year, Ms Emily Lim-Leh, an established children's book author (and Epworth's Board member), together with award-winning illustrator Josef Lee, collaborated with Epworth in a voluntary e-book project. This initiative was to create awareness of Epworth's work in early literacy intervention for children with learning needs.

*I Really, Really Cannot Catch These Words!* e-book was released on social media channels on 3 Oct 2022 and made available for free download. There were over 15,000 downloads of this e-book and it received very positive feedback from the community.

This approach will be used to produce another children's e-book on early childhood trauma in collaboration with Epworth's Centre for Positive Recovery in the new financial year.

#### The Direction Ahead

Epworth maintains its strategic thrust to becoming a Centre of Excellence for Trauma Care. Moving forward, we will be looking towards more advocacy and preventive work amongst children and youth. In particular, we want to address Adverse Childhood Experiences (ACEs) as such experiences contribute to physical, social and psychological issues in adulthood.

The Board will continue to support this strategic thrust. We will reinforce what is already achieved and strengthen our capability through further training at all levels. We are thankful that our staff and management remain resolute in the face of challenges.

We are thankful to God who continues to provide us with resources and has made all things possible, sustaining our organisation in good and difficult periods. We are also thankful for our staff members, volunteers, donors, partners and supporters, all of whom are important and integral to our efforts to serve the community. As we move ahead with our plans into the new financial year, we ask for your continued support and prayers.

# **REBUILDING, STRENGTHENING & MOVING FORWARD**

The last financial year was a time spent to recover "lost ground" in relationships with clients and with staff members. It was also a time to rebuild and strengthen the morale of the organisation.

#### **Client Engagement**

Epworth Community Services re-established on-site operations for all programmes and services in the community. In Nov 2022, we completed the renovation of our office at Blk 107, Bukit Batok West Avenue 6, Singapore 650107. This office, now, adopts the new approach of having docking stations instead of individual work stations. This increases workspace capacity and facilitates hybrid working arrangements.

With this completion, programmes and services under Epworth's Foster Care are now more accessible for those under the fostering scheme as the office is now nearer to Bukit Batok MRT Station.

#### Staff Engagement

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. As planned, we have increased engagement with our staff members through better communications and improved staff welfare initiatives. On 2 Dec 2022, we held our first staff bonding activity after the Covid-19 pandemic. Apart from those who were unable to attend due to work commitments, 82 staff members participated in the Amazing Race, romping in the historic areas of Singapore and culminating in a sumptuous lunch at Furama Hotel. We look forward to another organisation-wide staff event: a Dinner and Dance to be held at Novotel Hotel, on 8 Dec 2023.

During the Chinese New Year season, staff at various centres held decentralised celebrations.

As part of our effort to promote better health awareness and healthy lifestyle amongst staff members, the Human Resource (HR) Department organised a free health screening clinic on 11 Jul 2023. Fifty-four staff members participated in this event. In the months ahead, we will be organising more activities and events that promote better and healthier lifestyle amongst staff members.

#### Staff Development

Our HR Department is continuing its work to refine plans for a practical training roadmap for staff members of every department. This will help staff members in their upskilling and development so that they can continue to deliver impactful programmes and services to the community. One key area of focus is writing skills for better minutes, reports and proposals. We started working with senior staff members to uplift and develop higher management skills through an onthe-job approach. The Finance Department worked with each department's Manager and senior staff members to develop the budget. Finance Department also started monthly coaching sessions to help these staff members better understand financial statements of their department.

From the beginning of 2023, Department Managers and Assistant Managers started attending monthly Head of Department Meetings which focuses mainly on strategic matters. Senior staff members represented their departments at the monthly Senior Staff Meetings to focus on the management of operational matters. Through this approach, we hope to train and prepare staff members to develop staff with better understanding in organisational management and governance.

#### **Better Business Continuity and Governance**

With a Business Continuity Plan and Management System in hand, we have raised the awareness and level of preparedness of the organisation with 2 table-top exercises; one on 15 Jul 2022 and another on 3 Aug 2023. The table-top exercise will be held once a year, covering different scenarios. These exercises will help the organisation to refine and improve its processes and preparedness, in different situations and circumstances. We also held fire drills for every centre to ensure that both staff and clients are aware of procedures that have to be followed.

Tan Khye Suan Executive Director Epworth Community Services At the Townhall on 31 Oct 2022, staff members were briefed on our IT Policies for the organisation; which includes good practices of IT usage and cybersecurity matters. We are still reviewing the system to be acquired to improve the financial processes between operating departments and the Finance Department. Data storage on cloud platform is still being considered.

#### Moving Forward

Epworth Community Services will continue to be guided by our vision: "Strong Families, Resilient Living, Beautiful Minds". We will continue to move forward 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 continue to grow our strength in trauma care to realise our aim of becoming a Centre of Excellence for Trauma Care. Moving forward, Epworth will seek 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 prayers and support as we press on with our vision and mission.

To God be the glory!



# **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.

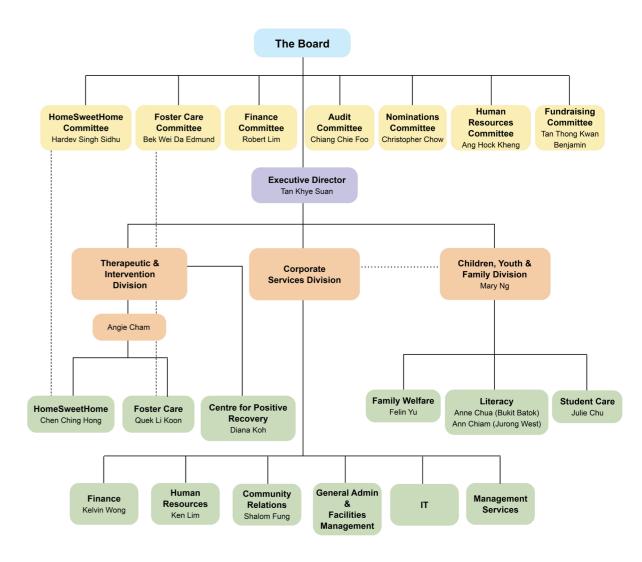
| Name                      | Board<br>Appointment | Date of<br>Appointment | Occupation   |
|---------------------------|----------------------|------------------------|--|
| Chow Kok Kin Christopher  | Chairman             | 28 Nov 2015            | Director, Asian Heritage Foods   |
| Tan Thong Kwan Benjamin   | Vice-Chairman        | 18 Sept 2020           | Specialist in Periodontics,<br>Poon & Phay Dental<br>Surgeons Pte. Ltd.            |
| Ang Hock Kheng            | Secretary            | 28 Nov 2015            | Managing Director,<br>HR Business Partners<br>International Pte. Ltd.              |
| Robert Lim Hui Beng       | Treasurer            | 28 Nov 2013            | Semi-retired; Working Part-<br>time with NSL OilChem Waste<br>Management Pte. Ltd. |
| Sam Pei Pei               | Vice-Treasurer       | 28 Nov 2015            | Director of Financial<br>Planning & Analysis, NTU                                  |
| Chiang Chie Foo           | Board Member         | 26 Jul 2017            | Retired  |
| Hardev Singh Sidhu        | Board Member         | 01 Aug 2018            | Head of Department,<br>Ministry of Education                                       |
| Huck Poc Poh              | Board Member         | 21 Nov 2019            | Senior Business Advisor,<br>Independent Consultant                                 |
| Bek Wei Da Edmund         | Board Member         | 21 Nov 2019            | Vice President, Morgan<br>Stanley Bank Asia Limited                                |
| Ting Yi Ting              | Board Member         | 18 Nov 2020            | Pastoral Team Staff, Barker<br>Road Methodist Church                               |
| Christina Cheng Shuet Wei | Board Member         | 21 Nov 2019            | Director, Theory of Constraints for Education Inc.                                 |
| Chee Weng Yan Mike        | Board Member         | 27 Nov 2021            | Senior Shipping Operator,<br>Clearlake Shipping, Gunvor Group                      |
| 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 2023.

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

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

### **ORGANISATION STRUCTURE**



# **MANAGEMENT TEAM**

| Name             | Designation  | Date of<br>Appointment |
|------------------|--|------------------------|
| Tan Khye Suan    | Executive Director   | 15 Apr 2002            |
| Mary Ng Lee Ling | Divisional Director<br>(Children, Youth, Family and Corporate<br>Services) | 16 Oct 2006            |
| Kelvin Wong      | Finance Manager  | 23 May 2023            |

\* Information as at 31 Jul 2023

# **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 Thong Kwan Benjamin   | 5/5        |
| Ang Hock Kheng            | 5 / 5      |
| Sam Pei Pei               | 5 / 5      |
| Robert Lim Hui Beng       | 5 / 5      |
| Chee Weng Yan Mike        | 3 / 5      |
| Chiang Chie Foo           | 4 / 5      |
| Hardev Singh Sidhu        | 4 / 5      |
| Poh Poc Huck              | 2/5        |
| Christina Shuet Wei Cheng | 2/5        |
| Bek Wei Da Edmund         | 5/5        |
| Emily Lim-Leh             | 5/5        |
| Ting Yi Ting              | 4 / 5      |
| Thean Pik Yuen Valerie    | 5/5        |
| Lee Soo Chye*             | 1/2        |

\*Stepped down from the Board on 26 October 2022

#### **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.

# **POLICY STATEMENTS & PRACTICES**

#### **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 Oct 2021.

#### **Transparency and Disclosure**

There is one staff member related to a Board Member, whose total annual remuneration is below \$100,000 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 whistleblowing policy and oversees its regulatory compliance. Independent investigations will be conducted and will be followed up with the appropriate actions.

#### 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 Jul 2023 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.

#### Environmental, Social and Governance (ESG)

Epworth is committed to conducting its operations with due consideration of ESG factors, to ensure responsible and sustainable practices are in place. This include recognising the importance of environmental stewardship; being committed to ensuring positive and transparent relationships with stakeholders; and upholding and complying with all applicable governance standards.

### **OUR CORE VALUES**

# 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.

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. Underpinning our quest for professional and organisational excellence is our belief in fairness, honesty and accountability to our stakeholders.

### We embody our corporate culture in FUN!

#### Family Is Important

We recognise that family is important and that it is necessary to help staff work on their family challenges as well. We endeavour to support staff in best possible ways without compromising the delivery of our programmes and services.

#### **United We Stand**

We do not expect staff to struggle with challenges alone. Epworth's growth has been achieved through the years because our staff have worked together and stayed united as a TEAM. For us, that means: Together, Everyone Achieves More!

#### **Nurturing Workplace**

We recognise that the work that our staff do can be challenging at times. As such, we strive to foster a work culture where we are sensitive and open with each other, so we can address each other's concerns and needs promptly.

3,522

# 64.02

2,317followers on Facebook,

542followers on

Instagram,





persons were supported through our programmes.

> volunteers of all ages joined us in supporting our cause.

reached through Facebook and Instagram.







subscribers.

17

### **EPWORTH LITERACY**

# EMPOWERING PROGRESS

Epworth Literacy runs an aggregate of intervention programmes and services to belp children with learning challenges and impairments 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.

#### **Creating Unforgettable Experiences**

Epworth Literacy strives to forge meaningful partnerships with both corporate entities and student volunteers, fostering purposeful engagement between these groups and the students served.

On 7 Oct 2022, approximately 200 students from Epworth Literacy celebrated an extraordinary Children's Day at SuperPark, an indoor activity park. This was generously sponsored by the Rotary Club of Garden City.

Separately, on 8 Dec 2022, more than 90 students participated in an indoor carnival organised by Hasbro Singapore. Aptly named the "Hasbro's Global Day of Joy", this day gives Hasbro employees an opportunity to give back to the community. The excitement and happiness the carnival brought to the students was truly priceless. The carnival featured a variety of station games and a captivating magic show, keeping the students entertained throughout the event.

These experiences, characterised by shared joy and camaraderie, exemplifies Epworth Literacy's commitment to creating enduring memories for the students while fostering meaningful connections with corporate partners and volunteers.

#### **Elevating Excellence**

Epworth Literacy takes pride in recognising the achievements of staff. Most recently, Esther Che and Cassandra Lee, successfully attained their master's degree in the last financial year.

In Nov 2022, Esther completed her Master's in Applied Psychology. This qualification equips her with an extensive understanding of educational psychology; further enriching the quality of Epworth Literacy's programmes and support for its valued clients.

Separately, in Dec 2022, Cassandra achieved her Master's in Education, specialising in Special Education. This has enabled her to adeptly address the distinct requirements of students with special needs.

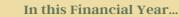
The dedication demonstrated by both staff in their commitment to higher learning, not only enriches the organisation but enhances the impact to colleagues and the students under Epworth Literacy's care.



In Jun 2023, the Rotary Club of Garden City had a cheque presentation ceremony to launch the setting-up of two sensory rooms – one in each Epworth Literacy Centre. The Rotary Club of Garden City raised more than \$14,000 to support this project.

The efforts will undoubtedly better equip Epworth Literacy and its teachers, enabling them to facilitate an effective and inclusive learning experience for students with sensory needs to learn better.

#### Teekay Marine (Singapore) Pte Ltd. continues to generously sponsor the Literacy fees for students from Epworth Literacy (Jurong West). This is currently the 3rd year of sponsorship with 7 students having benefited in this calendar year. Beyond financial aid, this sponsorship has kindled lasting impact in the students' lives.



| 290         | students enrolled under LIP & S   |
|-------------|-----------------------------------|
| <b>46</b> s | tudents graduated from LIP & STAR |
| 522         | parents supported through the     |
| 19,4        | 172 hours of LIP & STAR less      |

On 18 and 19 Jul 2023, Epworth Literacy had the privilege of participating in the Transformation Marketplace during the National Council of Social Service (NCSS) Social Service Summit.

This platform provided an opportunity for the team to showcase the Virtual Reality with Artificial Intelligence (VR-AI) enhanced platform, illustrating how the integration of new technologies has positively transformed the programmes at Epworth Literacy.

Amidst Epworth Literacy's commitment to elevating students' literacy competency, the team ensures that high quality of lessons are maintained, while providing a holistic approach in each of the student's learning journey.

TAR.

2.

programmes.

sons.

### **EPWORTH STUDENT CARE**

# CULTIVATING A GROWTH MINDSET

Epworth Student Care Centres (SCCs) are currently operating in Anglo-Chinese School (Primary) and Anglo-Chinese School (Junior). SCC provides 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.

#### Meaningful Engagements and Holistic Learning

Epworth SCC is committed to embracing a forward-thinking educational approach. Aligned with the 21st century approach, the curated programmes aim to equip students with critical thinking skills, creativity, collaboration, and communication.

Rooted in the Growth Mindset Methodology, teachers at SCC underwent training to effectively deliver Growth Mindset lessons in the classrooms. Since then, the curriculum has been integrated into students' learning experiences during their time at SCC.

Students participated in enriching excursions during the Dec 2022 and Jun 2023 school holidays. Visiting prominent destinations such as the Science Centre, Jewel Changi Airport, Singapore Discovery Centre and Punggol Library and Waterplay, students had the opportunity to engage in hands-on learning experiences.

The recent Jun 2023 school holiday embraced the theme "To Rekindle the Kampong Spirit". The aim was to impart important life lessons, with the theme guiding the activities conducted in SCC.

#### OUR PAST OUR PRESENT OUR FUTTARE EPWORTH COMMUNITY SERVICES Sth Anniversary FUNDRAISING GALA DINNER POUR PRESENT OUR FUTTARE POUR PRESENT POUR PRESENT POUR PRESENT OUR FUTTARE POUR PRESENT POUR PRESENT

#### **Community Connection and Talent Showcase**

In Apr 2023, Epworth Community Services held a fundraising Gala Dinner. The event featured a dance item performed by 5 students from SCC @ ACS(P), providing an opportunity for them to showcase their hard work to those present at the Dinner. It was a proud moment for both the teachers and students of SCC!

In Jul 2023, SCC's "Bless the Community" initiative was held. This allowed students to show appreciation to the school staff, such as the cleaners and security guard, as well as the church staff. Thoughtful hand-painted cork coasters and tote bags were created as tokens of gratitude for the staff.

Separately, the Annual Award Presentation Day was held during the last week of the school year. This event stands as an important occasion where students are acknowledged for demonstrating exemplary conduct and significant behavioral improvements.

#### **Continuous Improvements through Digitalisation**

SAFTI MI TOUR

Singapore

Since Apr 2022, SCC embarked on a transformative digitalisation journey aimed at enhancing operational efficiency. Beyond attendance and parent communication, this initiative facilitated the centre with issuing invoices, receipts for fee collection, and streamlined form distribution to parents. As SCC continues on this journey, its primary focus will remain on continuous improvement and service enhancement.

> In this Financial Year... 116 students were under the care of SCC ACS(J). 170 students were under the care of SCC ACS(P). 260 character development & enrichment lessons beld.





### **EPWORTH FAMILY WELFARE**

# **EMPOWERING FAMILIES**

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

It has been three years since Beyond Parental Control (BPC) was changed to Family Guidance Order (FGO), necessitating that parents engage in a Pre-FGO Programme with their youths before filing applications in the Youth Court.

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.

Since this change, there has been a noticeable decline in FGO applications in the Youth Court; indicating the effectiveness of this in allowing families to collaboratively address their differences and challenges before facing the possibility of the youths being placed out of home. In the year in review, screening for 59 families were completed across 102 sessions, 531 pre-FGO sessions were conducted for 97 families, and 6 FGO social investigations were conducted.

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 24 families, conducting over 136 sessions during the year in review.

#### **Community Outreach**

In EFW's endeavour to provide greater insights into the programmes and services offered, the team participated in two separate learning experiences. The first learning experience was conducted for several teachers from Anglo Chinese School (Barker Road), while the second event was tailored to school counsellors from primary and secondary schools.

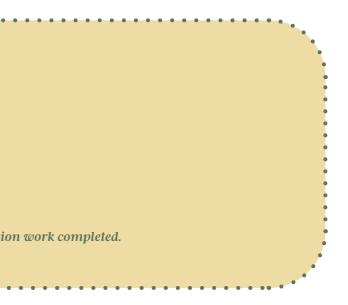
As a collective, the team recently moved back into their newly renovated office space, co-shared with colleagues from the Epworth Foster Care team.



In this Financial Year... 186 families served. 204 children & youths served. 311 parents served. 1104 bours of engagement & intervention work completed.









## **EPWORTH FOSTER CARE**

# **AMPLIFYING OUTREACH; SPREADING AWARENESS**

Epworth Foster Care was set up as a Fostering Agency on 1 Sept 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.

Epworth Foster Care continues to expand its reach and increase awareness about fostering through recruitment and outreach initiatives in collaboration with various organisations. In order to enhance the support for its clients, Epworth Foster Care established two dedicated work teams to develop better programmes for the foster parents and foster children and improve outreach materials. Collaterals now feature an affectionate bear family emblem, symbolising care and compassion.

Over the course of the year, a total of 8 recruitment events were held. The annual Epworth Foster Care Roadshow was held on Mar 2023 at Hillion Mall. The team also participated in the annual Fostering Seminar organised by MSF on Aug 2022, which included a breakout session on "Building Connection with Children" together with PPIS Oasis.

In partnership with Home For Good Singapore, a documentary titled "The Dropbox" was screened at \*Scape on Oct 2022. The event featured a panel discussion that included the founder of Home For Good Singapore, a representative from Epworth Foster Care, as well as foster parents. The insightful discussion explored fostering experiences and working with foster children.

Other recruitment events included Epworth Foster Care's participation in an online fostering information session with the Singapore Psychological Society, a lunchtime talk at Singapore Tourism Board and the annual Playfest event organised by MENDAKI.

These collective efforts led to 17 foster parent applications and 27 persons expressing their interest in fosterina.

#### Meaningful Engagement

Epworth Foster Care aims to forge meaningful connections through collaborations with volunteer groups and corporate partners; to bring joy to the lives of the foster children and foster parents served. In the year in review, 45 volunteers actively contributed in various events and programmes held for Epworth Foster Care's clients.

A total of 11 events were held for foster parents and foster children in this financial year.

In Dec 2022, a carnival was organised; bringing together foster families and to recognise long-serving foster parents. The occasion showcased the diverse talents of the foster children, including, singing, dancing, art,

instrumental music and culinary skills.

The enduring partnership with volunteers from the NUS College of Alice and Peter Tan (CAPT) for the programmes Kindle and Kindle+, continues to serve as a mentoring programme aimed at empowering the foster children.

Separately, several NIE students conducted a cyber-wellness workshop for the foster children in Jun 2023. The workshop aimed to impart important insights into responsible online behaviour.

Acknowledging the generosity of sponsors like Red Dot Singapore, Hasbro, XCL Academy, City Church, Osttra, and many more, Epworth Foster Care is greatly appreciative for the meaningful learning experiences and gifts provided to the foster children.

Epworth Foster Care is grateful for the continuous dedication of volunteers, and the steadfast support of its corporate partners. These initiatives collectively breathe life into the activities and programmes organised; bringing smiles to the faces of the foster children and families served.













### **EPWORTH HOME SWEET HOME**

# A YEAR OF PURPOSEFUL FRIENDSHIPS

The mission of HomeSweetHome (HSH) as a Therapeutic Group Home (TGH) is to meet the needs of children (Boys from 7 to below 12 years who are assessed by MSF to have moderate to high needs) who present with severe emotional and behavioural dysregulation and/or sexualised behaviours, and as such, requiring specialised and intensive care and treatment for a discrete period of time (12-18 months).

HSH's objective is to provide trauma-informed care treatment in a safe and nurturing environment to help the Children and Young Persons (CYPs) recover from their past traumatic experiences and promote their overall well-being.

In the year in review, HSH provided care to a total of 11 residents. During which 6 residents successfully completed their Trauma System Therapy and were subsequently discharged from the Home. There are currently 5 residents undergoing treatment at the Home.

In addition to offering therapy to children, HSH actively engages in partnerships with corporate volunteers and individuals to further enhance the support and services provided. These partnerships have allowed HSH to offer diverse and enriching experiences to the residents; contributing to their holistic well-being and recovery.

#### **Empowering Through Volunteerism**

During the year in review, 7 volunteers consisting 2 tutors and 5 befrienders contributed their time and expertise to coach HSH's residents in their studies. Playing the role of a mentor as well, these volunteers provide emotional support, and companionship, connecting with the residents on a deeper level. With their dedication, these volunteers have contributed towards building up the mental and emotional well-being of the residents.

HSH is privileged to engage in collaboration with various corporate volunteers throughout the year, who have generously dedicated their time, resources and expertise to further advance HSH's mission of providing care and assistance to the residents.

In Nov 2022, HOYA in collaboration with Blazon and students from ITE East College's Opticianry program, organised an eye checkup and prescription service for the residents. Continuing their support, several HOYA staff returned to provide a spectacle fitting session for the residents who underwent the eye checkup.

Separately, 5 staff members from the NUS Office of Risk Management and Compliance (ORMC) organised various sports and art and craft activities for the residents. Their contribution extended beyond, with generous donations of items such as a small fridge, shoe racks and a table. NUS ORMC volunteers also brought the residents on an educational adventure to the Lee Kong Chian Natural History Museum in Mar 2023.

In Dec 2022, corporates including Michelin Asia-Pacific, UBS and L'Occitane Singapore organised heartwarming activities for the residents. This included a Christmas gift giving activity by Michelin, an exciting carnival by UBS and a baking session at Kitchen Studio, kindly sponsored by L'Occitane.

In Jun 2023, Michelin brought the residents out on an exciting trip to the Changi Experience Studio; creating a memorable and enjoyable time for all who participated.

In Jun and Jul 2023, HSH hosted a group of teachers from Anglo Chinese School (Barker Road) as well as counsellors from various primary and secondary schools.

These learning experiences served as a valuable platform for Epworth to illuminate and exchange insights into the impactful programmes and services offered. The interactions with the teachers and counsellors created an enriching time for all involved.

These collaborative efforts have played a significant role in the lives of HSH's residents. HSH is grateful for the invaluable partnerships established with these volunteers. The team is excited to continue building and strengthening bonds with community partners; driving more collaborations and opportunities so as to make a lasting difference in the lives of those being served at HSH. It indeed takes a village to raise a child!

| In this Financial Year                             |
|--|
| <b>5</b> residents currently undergoing treatment. |
| 6 residents completed treatment.                   |
| <b>11</b> families served.                         |
| <b>424</b> bours of counselling & therapy seession |

ons









### **CENTRE OF POSITIVE RECOVERY**

# CONNECTING WITH THE COMMUNITY THROUGH TRAUMA-INFORMED PRACTICES \*\*

The Centre for Positive Recovery (CPR) started its operations in Mar 2022, providing therapeutic programmes and services for children and youth 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.

CPR's multi-disciplinary team consists of Assistant Psychologists, Counsellors and Social Workers; who apply evidence-based approaches in the running of the trauma-informed programmes and services. Specialised programmes and services provided include:

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

One of the key objectives of CPR is to spread awareness and pyscho-educate the public about the importance of trauma-informed responses. To achieve this, community outreach has become one of the main channels to engage with the various stakeholders, to promote and develop better understanding of the work that CPR does.

The team has undertaken various initiatives that include an array of events, programmes, and workshops. The aim of such initiatives is to enable individuals to realise and recognise the impact of trauma; how to respond with compassion and empathy and; to mitigate the risk of re-traumatisation to individuals who have experienced traumatic events.

#### **Empowerment through Trauma-Informed Training**

In Jan 2023, CPR conducted a workshop for staff at Waterway Primary School on "Building a Trauma-Informed Classroom". A total of 83 staff, including the Principal and Vice Principals, attended the workshop. Key takeaways from the workshop included identifying signs and symptoms of trauma; the impact of trauma and; practical strategies that can be incorporated into the daily interactions with students.



The workshop was well received, with many stating its relevance in better understanding student behaviours.

On 24 Jun 2023, CPR facilitated a training session for volunteers on "A Trauma-Informed Approach to Engage Children". The session covered topics such as the prevalence of trauma, its effects on an individual and the advantages of integrating trauma-informed approaches into one's interactions with children and youth.

The workshop helped shed light on the significance of trauma-informed responses that prioritise safety, trust, cultural sensitivity, and collaboration. Therefore, allowing for a more compassionate and supportive environment for the children and youth they interact with.

> TRAUMA-INFORMED

> > CARE

28 STRONG FAMILIES RESILIENT LIVING BEAUTIFUL

#### Establishing A Presence In The Community

CPR remains committed to cultivating strong connections and ties with community partners such as Boys Town, PPIS Oasis and Gracehaven Fostering. CPR also had the opportunity to share insights into trauma-informed methodologies and the programmes and services offered to various entities such as People's Association (PA), educators from Anglo Chinese School (Barker Road) and school counsellors. This has allowed the team to raise greater awareness about its work and at the same time, establish CPR's thought leadership in the realm of trauma-informed care.



In this Financial Year... 572 sessions of conselling and intervention completed. 59 parents served. 32 cbildren & youtbs served.

### **COMMUNITY RELATIONS & OUTREACH**

# MEANINGFUL **CONNECTIONS; LASTING IMPACT**

#### **Meaningful Collaborations**

In the year in review, Epworth collaborated with approximately 364 volunteers across 26 volunteer groups including corporates, schools and foundations. The collective efforts from these volunteer groups touched the lives of 492 children across Epworth's programmes including Epworth Student Care (SCC), Epworth Literacy, Epworth Foster Care and Epworth HomeSweetHome (HSH).

Partnerships with corporates such as, Hasbro, Michelin, UBS, L'Ocittane, Teekay, Blazon and NUS Office of Risk Management and Compliance (ORMC) brought about meaningful activities and services to Epworth's beneficiaries. From fun outings and carnivals to free eye checkups, this has allowed volunteers to engage with the children that the organisation serves on a more personal level.

Student groups from schools such as River Valley High School, National Junior College, Hwa Chong Institution and Anglo-Chinese Junior College, had also organised various meaningful and educational activities for the children from Epworth SCCs and Literacy Centres.

Activities included a public speaking workshop for the students from the Literacy Centres and a sports carnival for the students from the SCCs.

Entering its 4th year, the Project Lightbulb (PLB) remains a beacon of support for underprivileged primary school students. Guided by 29 volunteers, 236 PLB sessions were conducted for 33 students in this financial year, providing support to these students both academically and socio-emotionally.

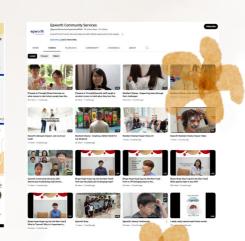
This enduring programme reflects Epworth's unwavering commitment to nurturing the potential of underprivileged students in the community. In the year in review, a total of 6 volunteer training sessions were conducted to equip volunteers with the skills to better coach and engage their students.

#### **Elevating Engagement**

The Community Relations (CR) team embarked on a journey to amplify Epworth's presence through social media. Through compelling storytelling, dynamic visuals and captivating videos, Epworth has seen a







marked increase in online engagement; allowing us to offer a deeper glimpse into the transformative impact of Epworth's initiatives. In the year in review, Epworth's reach on both Facebook and Instagram has nearly doubled.

Working closely with the staff from the SCCs, the team continues to shape and improve the character development curriculum that is aligned with the Growth Mindset methodology for the students at SCC @ ACS(P) and SCC @ ACS(J).

The team has developed close to 2 years worth of curriculum and this has been rolled out in both centres. A total of 210 students across both centres have benefitted from the curriculum to date. This will continue to be an integral part of nurturing well-rounded students at the SCCs.

#### A Year of Giving and Impact

In the year in review, a total of 3 fundraising campaigns were conducted. This included the "Give and Feast campaign" and "Add A Little Sweetness campaign", which were held from Nov 2022 - Dec 2022, and "Hope Hope Hope-ing Into The New Year campaign" which was held from Jan 2023 - Mar 2023.

The Epworth Resilient Champ campaign was introduced in Jul 2022, with the goal of building a sustainable stream of resources to help our beneficiaries regardless of the ebb and flow of economic tides. To date, there are 51 monthly donors. The team continues to work towards its aim of rallying 750 like-minded individuals to join the campaign.

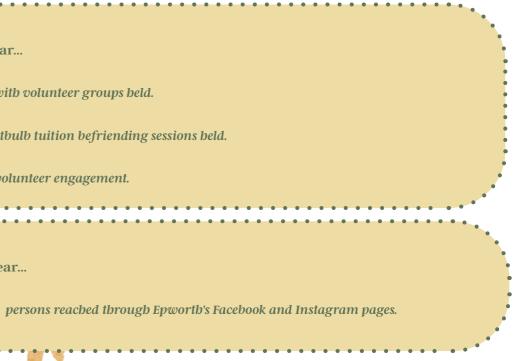
In this Financial Year... **46** programmes with volunteer groups beld. **236** project lightbulb tuition befriending sessions beld. 958 bours of volunteer engagement. In this Financial Year... 64.029

#### A Celebration of Legacy and Future

Epworth's fundraising Gala Dinner was held at the Singapore Carlton Hotel on 14 Apr 2023. A vibrant evening showcased an auction and performances from talented individuals including students from Epworth Literacy and SCC @ ACS(P). Beyond commemorating past achievments, the event symbolised Epworth's ongoing commitment to crafting a promising future for the community it serves.

Epworth extends our heartfelt gratitude to donors, volunteers and the public for their unwavering support. The contributions enable us to continue our mission of creating a brighter world for the children, youths and families we serve.





### **CORPORATE HIGHLIGHTS**

# OUR PEOPLE; OUR ASSETS



In this Financial Year...

6 corporate events were beld.

32

66 staff sent for training.

At Epworth, we firmly believe that our achievements lie in the dedication, and expertise of our staff. Through focused recruitment, we have welcomed diverse professionals, each contributing fresh perspectives and specialised skills to our dynamic team. In the year in review, we had a total of 120 staff, spanning various departments and functions. This includes both permanent and temporary staff roles.

#### Caring for Our People

Recognising that engaged and satisfied employees are central to our continued success, we place strong emphasis on the well-being of staff. To this end, we have undertaken a comprehensive review of our medical benefit scheme, and enhanced it. This revamp aims to address the escalating healthcare costs that have emerged over the years.

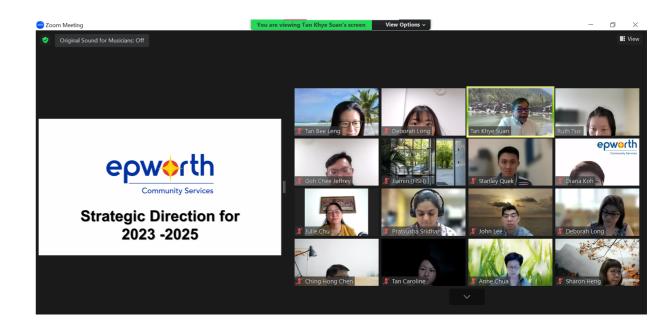
In addition, we partnered with a corporate healthcare provider to offer complimentary health screenings to our staff members during office hours. Preferential corporate rates for a more comprehensive health screening package were extended to staff as well.

To provide a more holistic employee well-being programme, Epworth introduced confidential one-onone counselling sessions with NCSS-affiliated providers. This has allowed us to provide a supportive avenue for staff to address challenges and seek guidance when needed. We aim to create a culture of collaboration and togetherness at Epworth. Events and programmes such as the virtual townhall meetings are conducted to keep staff informed of any organisational updates as well as the direction the organisation is heading towards.

Staff engagement activities were also organised to foster and build deeper connections. Since the lifting of the Covid-19 restrictions, we held our first organisationwide event on Dec 2022, the Epworth Amazing Race. This race took our staff on a journey to Singapore's heritage sites followed by a heartwarming lunch. It was a great opportunity for the staff to bond and build deeper connections with one another. During the event, we also recognised the dedication of long-serving staff who have been with Epworth for 5, 10, and 20 years.

In the same vein, a Chinese New Year lunch in Jan 2023 was held at the newly renovated office space at Block 107. It was an enjoyable time as the staff came together to celebrate the Lunar New Year.

# FOSTERING A CULTURE OF TOGETHERNESS





#### Learning and Growing Together

Epworth strongly believes in the continuous development of its staff. Throughout the year in review, a total of 66 staff engaged in diverse training programmes, encompassing, leadership skills, clinical expertise, professional development (both hard and soft skills) and compliance-based training.

We also emphasise the importance of cross-training and continuous learning. Staff are encouraged to participate in programmes and projects that allow them to acquire new skills and stay abreast of evolving sector trends.

Recognising the importance of upskilling, we leveraged the NCSS Professional Capability Grant (PCG) to provide opportunities for staff to upgrade their knowledge and proficiency in their respective domains.

An example was the participation in the Psychological First Aid Training conducted by the Singapore Red Cross Academy. This course was attended by 14 staff, allowing them to be equipped with the skills to identify signs of stress and offer psychosocial support to their co-workers and/or clients.

In addition, non-managerial staff across various departments and functions have actively engaged in monthly meetings with senior management since the beginning of 2023. These interactions provide valuable insights into ground-level operations and enable those involved to contribute to the organisation's success at a different level. This platform also provides the opportunity for senior management to identify and nurture emerging talent within the organisation; a part of succession planning.

#### Moving Ahead

Epworth is excited to embark on our next phase of development. Our focus remains on cultivating a people-centric culture, promoting internal talent mobility, and enhancing our leadership pipeline. As we step into the new year, we are poised to reach even greater heights.

# **MAJOR DONORS & PARTNERS**

With grateful appreciation to our donors & partners in FY22/23 We can do so much more because of your giving DIAMOND (\$50,000 & Above) Mr Cheo Jian Jia Mr Gob Seau Kang PLATINUM (\$15,000 - \$49,999) Ms Kon Oi Lian Dr Ivy Ng Mr Tan Kbye Suan Dr Tan Thong Kwan Benjamin Fu Foundation Ltd Sayampanathan **The Majurity Trust** Mr David Lob GOLD (\$10,000 - \$14,999) Teekay Marine (Singapore) Pte Ltd SILVER (\$5,000 - \$9,999) Dr Kelly Loi Mr & Mrs Mark & Valerie Tan **K&L Gates Straits Law LLC** Mr & Mrs Wendell & Janette Wong Meta Fusion Pte Ltd **NTUC FairPrice Foundation** Ms Bianca Cheo Hui Hsin **PAP Community Foundation** Mr Edmund Bek Tan Chin Tuan Foundation Ms Fam Siu Ping Anita With Special Thanks to: toteboard UBS Optimus UBS Foundation We also wish to acknowledge the **<u>42 donors</u>** who have donated and requested to remain anonymous.



# **FACTS & FIGURES**

| Programmes & Services        | Total<br>hours | No. of persons<br>served |
|------------------------------|----------------|--------------------------|
| Epworth Literacy             | 19,473         | 875                      |
| Epworth Student Care         | 260            | 803                      |
| Epworth Family Welfare       | 1104           | 678                      |
| Epworth Foster Care          | 3144           | 448                      |
| Epworth HomeSweetHome        | 424            | 18                       |
| Centre for Positive Recovery | 1144           | 91                       |
| Community Relations          | 958            | 609                      |
| TOTAL                        | 26,507         | 3522                     |
|                              |                |                          |

| Roles                          | Full-time &<br>Part-time<br>Staff | Temporary Staff<br>(including<br>Interns &<br>Trainees) |
|--------------------------------|-----------------------------------|---|
| Administrative & Support Staff | 25                                | 2   |
| Counsellors / Case Workers     | 10                                | -   |
| Social Workers                 | 21                                | -   |
| Psychologists                  | 4                                 | -   |
| Teaching Staff                 | 22                                | -   |
| Programme Support Staff        | 8                                 | 13  |
| Residential Care Workers       | 13                                | 2   |
| TOTAL                          | 103                               | 17  |
|                                |                                   |   |

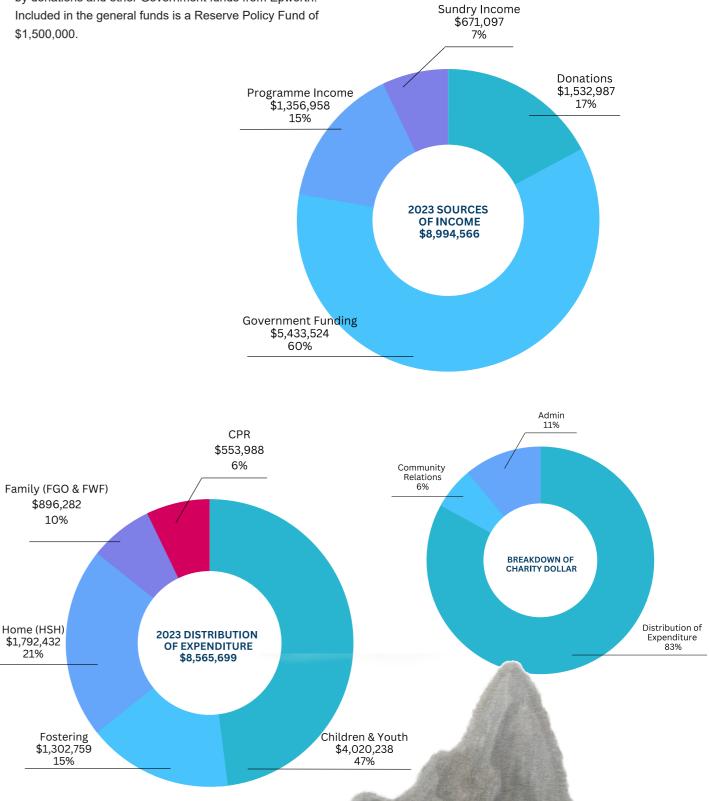
# **2023 FINANCIALS**

Home (HSH) \$1,792,432

21%

Total income and total expenditure for the financial period amounted to \$8,994,566 and \$8,565,699 respectively, resulting in a surplus of \$428,867.

The accumulated fund stands at \$3,589,326. Also included the restricted funds from Epworth Foster Care for amount \$184,581, Epworth Home Sweet Home for amount \$267,573, Epworth Pre-FGO Services for amount \$455,754. For Epworth Literacy and STAR, the deficit of (\$264,773) and (\$573,122) in restricted funds, respectively, are covered by donations and other Government funds from Epworth. Included in the general funds is a Reserve Policy Fund of \$1,500,000.



There were 3 main fundraising campaigns held in the Financial Year. The "Give and Feast campaign", "Hope Hope Hope-ing Into The New Year campaign" and Epworth's fundraising Gala Dinner. Total raised from the 3 main fundraising campaigns was \$988,008. The fundraising efficiency ratio for the Financial Year 2022/2023 is 7.98.

The audited financial statements for the financial year ended 31 Jul 2023 are available in the Annexe.

# **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 capi-• tal 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                      | 26 Oct<br>2022 | 19 Nov<br>2022 |
|---------------------------|----------------|----------------|
| Christopher Chow Kok Kin  | Р              | Р              |
| Tan Thong Kwan Benjamin   | Р              | Р              |
| Ang Hock Kheng            | Р              | Р              |
| Sam Pei Pei               | Р              | Р              |
| Robert Lim Hui Beng       | Р              | Р              |
| Chee Weng Yan Mike        | А              | А              |
| Chiang Chie Foo           | Р              | Р              |
| Hardev Singh Sidhu        | Р              | А              |
| Poh Poc Huck              | Р              | Р              |
| Christina Shuet Wei Cheng | А              | Р              |
| Bek Wei Da Edmund         | Р              | Р              |
| Emily Lim-Leh             | Р              | Р              |
| Ting Yi Ting              | Р              | Р              |
| Thean Pik Yuen Valerie    | Р              | Р              |
| Lee Soo Chye*             | Р              | А              |
|                           |                |                |

\* Stepped down from the Board on 26 Oct 2022

The Annual General Meeting was held on 19 November 2022.

### **CORPORATE INFORMATION**

| Unique Entity Number                   | External Auditor   |
|--|--|
| T08SS0123D                             | Baker Tilly TFW LLP  |
| Registered Address                     | Internal Auditor   |
| Blk 106 Bukit Batok<br>Central #01-217 | RSM Risk Advisory Pte Ltd  |
| Singapore 650106                       | Banker   |
| <b>Trustees</b><br>Mr Lee Soo Chye     | DBS Bank Ltd<br>Standard Chartered Bank                                |
|  | Affiliations<br>Member of National Council<br>of Social Service (NCSS) |

| 1 Feb<br>2023 | 5 Apr<br>2023 | 5 Jul<br>2023 |  |
|---------------|---------------|---------------|--|
| Р             | Р             | Р             |  |
| Р             | Р             | Р             |  |
| Р             | Р             | Р             |  |
| Р             | Р             | Р             |  |
| Р             | Р             | Р             |  |
| Р             | Р             | Р             |  |
| Р             | А             | Р             |  |
| Р             | Р             | Р             |  |
| А             | А             | А             |  |
| Р             | А             | А             |  |
| Р             | Р             | Р             |  |
| Р             | Р             | Р             |  |
| А             | Р             | Р             |  |
| Р             | Р             | Р             |  |
| -             | -             | -             |  |

# GOVERNANCE **EVALUATION CHECKLIST**

#### **BOARD GOVERNANCE**

| Induction and orientation are provided to incoming Board members on 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 |

### 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.

GOVERNANCE **EVALUATION CHECKLIST** 

| HUMAN RESOURCE AND VOLUNTEER* MANAGEMENT   |                |
|--|----------------|
| The Board approves documented human resource policies for staff.   | Co             |
| There is a documented Code of Conduct for Board members, staff* and volunteers*<br>where applicable) which is approved by the Board.   | Co             |
| There are processes for regular supervision, appraisal and professional development of staff*.   | Co             |
| Are there volunteers* serving in the charity?  |                |
| There are volunteers* management policies in place for volunteers*.  | Co             |
| here is a documented policy to seek Board's approval for any loans, donations, grants  | Co             |
| r financial assistance provided by the charity which are not part of its core charitable   | Co             |
|  | Cor            |
| r financial assistance provided by the charity which are not part of its core charitable rogrammes.<br>he Board ensures internal controls for financial matters in key areas are in place with   |                |
| r financial assistance provided by the charity which are not part of its core charitable<br>rogrammes.<br>he Board ensures internal controls for financial matters in key areas are in place with<br>ocumented procedures.<br>he Board ensures reviews on the charity's internal controls, processes, key programmes   | Cor            |
| r financial assistance provided by the charity which are not part of its core charitable<br>rogrammes.<br>he Board ensures internal controls for financial matters in key areas are in place with<br>ocumented procedures.<br>he Board ensures reviews on the charity's internal controls, processes, key programmes<br>nd events are regularly conducted.<br>he Board ensures that there is a process to identify, regularly monitor and review the   | Co<br>Co       |
| r financial assistance provided by the charity which are not part of its core charitable<br>rogrammes.<br>he Board ensures internal controls for financial matters in key areas are in place with<br>ocumented procedures.<br>he Board ensures reviews on the charity's internal controls, processes, key programmes<br>nd events are regularly conducted.<br>he Board ensures that there is a process to identify, regularly monitor and review the<br>harity's key risks.<br>he Board approves an annual budget for the charity's plans and regularly monitors its | Co<br>Co<br>Co |

### **FUNDRAISING PRACTICES**

Did the charity receive cash donations (solicited or unsolicit

All collections received (solicited or unsolicited) are properly deposited by the charity.

Did the charity receive donations-in-kind during the year?

Complied

| ted) during the year?        | Yes      |
|------------------------------|----------|
| y accounted for and promptly | Complied |

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 |

The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.

Complied

Year ended 31 July 2023

# ANNEXE

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#### FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 JULY 2023

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| Statement by the Board            | 1 |
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#### 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 23 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 2023 and of its financial performance, changes in funds and cash flows of the Society for the financial year ended on that date.

Christopher Chow Kok Kin Chairman

25 October 2023

Robert Lim Hui Beng Treasurer

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# 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 23, which comprise the balance sheet as at 31 July 2023, 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 2023 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 2023, 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.



#### 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.
- 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.



# 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)

• 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.

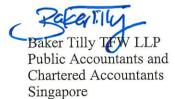
#### **Report on Other Legal and Regulatory Requirements**

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 appeals held during the financial year ended 31 July 2023 have 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 appeals.

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.



25 October 2023

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#### **STATEMENT OF COMPREHENSIVE INCOME** For the financial year ended 31 July 2023

|   | Note | 2023<br>\$ | 2022<br>\$ |
|---|------|------------|------------|
| Income  |      |            |            |
| Amortisation of capital grants  | 13   | 501,715    | 209,179    |
| Donations   | 4    | 1,532,987  | 876,929    |
| Government grants   | 5    | 4,931,809  | 4,783,064  |
| Programme income  | _    | 1,356,958  | 1,385,456  |
| Sundry income   | 6    | 671,097    | 351,404    |
| Total income  |      | 8,994,566  | 7,606,032  |
| Less expenditure  | _    |            |            |
| Depreciation - property, plant and equipment  | 9    | 691,240    | 233,332    |
| Depreciation - right-of-use assets  | 10   | 177,929    | 184,058    |
| Other operating expenses  | 8    | 1,419,165  | 1,297,422  |
| Rent of building, equipment and others  | -    | 23,446     | 38,543     |
| Staff costs   | 7    | 6,253,919  | 6,294,956  |
|   |      | 8,565,699  | 8,048,311  |
| Net surplus/(deficit) and total comprehensive<br>income/(loss) for the financial year |      | 428,867    | (442,279)  |

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

# BALANCE SHEET At 31 July 2023

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|  | Note     | 2023<br>\$             | 2022<br>\$             |
|--|----------|------------------------|------------------------|
| Non-current assets<br>Property, plant and equipment<br>Right-of-use assets | 9<br>10  | 1,303,577<br>288,002   | 1,072,741<br>397,033   |
|  |          | 1,591,579              | 1,469,774              |
| Current assets<br>Other receivables  | 11       | 1,036,457              | 1,389,341              |
| Fixed deposits<br>Cash and bank balances                                   | 12       | 2,150,634<br>1,775,976 | 2,119,546<br>2,221,635 |
|  |          | 4,963,067              | 5,730,522              |
| Total assets   |          | 6,554,646              | 7,200,296              |
| Non-current liabilities  |          |                        |                        |
| Capital grants   | 13<br>14 | 881,997                | 973,324                |
| Other payables<br>Lease liabilities  | 14<br>10 | 395,000<br>100,764     | 340,000<br>189,263     |
|  |          | 1,377,761              | 1,502,587              |
| Current liabilities  |          |                        |                        |
| Lease liabilities<br>Other payables  | 10<br>14 | 145,175<br>1,442,384   | 140,232<br>2,397,018   |
|  |          | 1,587,559              | 2,537,250              |
| Total liabilities  |          | 2,965,320              | 4,039,837              |
| Net assets   |          | 3,589,326              | 3,160,459              |
| Accumulated Funds  | 15       | 3,589,326              | 3,160,459              |

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

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#### **STATEMENT OF CHANGES IN FUNDS** For the financial year ended 31 July 2023

| • • • •   | Accumulated<br>funds<br>\$ |
|---|----------------------------|
| Balance at 1 August 2021                                      | 3,602,738                  |
| Deficit and total comprehensive loss for the financial year   | (442,279)                  |
| Balance at 31 July 2022 (Note 15)                             | 3,160,459                  |
| Surplus and total comprehensive income for the financial year | 428,867                    |
| Balance at 31 July 2023 (Note 15)                             | 3,589,326                  |

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

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#### **STATEMENT OF CASH FLOWS** For the financial year ended 31 July 2023

|  | Note                     | 2023<br>\$  | 2022<br>\$   |
|--|--------------------------|---|--|
| <b>Cash flows from operating activities</b><br>Surplus/(deficit) for the financial year  |                          | 428,867   | (442,279)  |
| Adjustments for:<br>Amortisation of capital grants<br>Depreciation - property, plant and equipment<br>Depreciation - right-of-use assets<br>Interest income<br>Interest expenses | 13<br>9<br>10<br>6<br>10 | (501,715)<br>691,240<br>177,929<br>(48,289)<br>13,515 | (209,179)<br>233,332<br>184,058<br>(1,162)<br>13,514 |
| Operating cash flows before working capital changes  |                          | 761,547   | (221,716)  |
| Receivables<br>Payables<br>Grants  |                          | 211,894<br>(614,744)<br>283,106                       | (152,752)<br>(18,223)<br>724,436                     |
| Net cash generated from operating activities   |                          | 641,803   | 331,745  |
| Cash flows from investing activities<br>Purchases of property, plant and equipment<br>Interest received<br>Net cash used in investing activities                                 | 9                        | (922,076)<br>31,991<br>(890,085)                      | (622,614)<br>1,162<br>(625,892)                      |
| Cash flows from financing activities<br>Repayment of lease liabilities<br>Interest paid<br>Net cash used in financing activities   | 10<br>10                 | (152,774)<br>(13,515)<br>(166,289)                    | (138,138)<br>(13,514)<br>(151,652)                   |
| Net change in cash and cash equivalents  |                          | (414,571)   | (445,799)  |
| Cash and cash equivalents at beginning of financial year   |                          | 4,341,181   | 4,786,980  |
| Cash and cash equivalents at end of financial year   |                          | 3,926,610   | 4,341,181  |
| <b>Cash and cash equivalents comprise:</b><br>Cash and bank balances<br>Fixed deposits   |                          | 1,775,976<br>2,150,634<br>3,926,610                   | 2,221,635<br>2,119,546<br>4,341,181                  |
|  |                          | - ,   | , _,   |

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

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#### NOTES TO THE FINANCIAL STATEMENTS For the financial year ended 31 July 2023

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, STAR Behavioural Modification Programme and Epworth Literacy and Behaviour Intervention 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 2023 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.

#### 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 |

#### 2 Significant accounting policies (cont'd)

#### b) Property, plant and equipment (cont'd)

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.

#### 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.

#### 2 Significant accounting policies (cont'd)

#### f) Financial assets (cont'd)

#### Recognition and derecognition (cont'd)

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.

#### 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.

## 2 Significant accounting policies (cont'd)

## g) Financial liabilities

Financial liabilities which comprise other payables (excluding GST payable, advance receipts, deferred income, provision for reinstatement and provision for unutilised leave 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.

#### 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.

## 2 Significant accounting policies (cont'd)

## I) Leases (cont'd)

## When the Society is the lessee (cont'd)

## 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.

#### 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.

| 4 | Donations |
|---|-----------|
|   |           |

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| Donations   | 2023<br>\$         | 2022<br>\$         |
|---|--------------------|--------------------|
| Tax exempted<br>Non-tax exempted                                  | 844,289<br>688,698 | 423,995<br>452,934 |
|   | 1,532,987          | 876,929            |
| Government grants   | 2023<br>\$         | 2022<br>\$         |
| MSF baseline funding  | 2,460,063          | 1,955,377          |
| MSF functional family therapy and functional family therapy       | 712,236            | 711,797            |
| case management<br>MSF functional family therapy juvenile justice | 110,147            | 36,233             |
| MSF per capita grant  | 114,403            | 360,461            |
| MSF pre-FGO screening & outreach                                  | 17,074             | 18,903             |
| MSF life programme  | 12,413             | 24,826             |
| NCSS grants   | 114,057            | 219,021            |
| MSF reimbursements  | 254,037            | 282,242            |
| Care and share grant  | (186,130)          | 28,112             |
| Invictus fund   | 5,169              | 29,374             |
| Tote board social service fund                                    | 899,020            | 376,668            |
| Sayang-sayang fund  | 47,899             | 29,041             |
| Enhanced fundraising government grant                             | 196,639<br>91,040  | 313,600<br>106,938 |
| Wages credit scheme<br>Others                                     | 83,742             | 290,471            |
|   | 4,931,809          | 4,783,064          |

## 6 Sundry income

|   | 2023<br>\$ | 2022<br>\$ |
|---|------------|------------|
| Centre for positive recovery - UBS income               | 347,765    | 268,449    |
| Centre for positive recovery - President Challenge Fund | 225,194    | 20,875     |
| Interest income   | 48,289     | 1,162      |
| Other grant and subsidies                               | 41,929     | 49,764     |
| Others  | 7,920      | 60,918     |
|   | 671,097    | 351,404    |

## 7 Staff costs

|  | 2023<br>\$                      | 2022<br>\$                      |
|--|---------------------------------|---------------------------------|
| Salaries and related costs<br>Central Provident Fund<br>Others | 5,258,889<br>706,360<br>288,670 | 5,204,341<br>817,851<br>272,764 |
|  | 6,253,919                       | 6,294,956                       |

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

|                                   | 2023<br>\$        | 2022<br>\$        |
|-----------------------------------|-------------------|-------------------|
| Salaries and related costs<br>CPF | 413,777<br>44,361 | 375,059<br>41,418 |
|                                   | 458,138           | 416,477           |

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

## 8 Other operating expenses

Included in other operating expenses are the following expenses:

|                          | 2023<br>\$ | 2022<br>\$ |
|--------------------------|------------|------------|
| Food and refreshments    | 157,066    | 144,102    |
| Transport and travelling | 242,201    | 167,115    |
| Professional fees        | 243,108    | 432,869    |
| Rental of premises       | 23,446     | 38,543     |
| Gala Dinner Expenses     | 72,508     |            |

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## 9 Property, plant and equipment

|  | Computers<br>\$     | Furniture<br>and<br>fittings<br>. \$ | Office<br>equipment<br>\$ | Renovation<br>\$       | Renovation-<br>in-<br>progress<br>\$ | Total<br>\$            |
|--|---------------------|--------------------------------------|---------------------------|------------------------|--------------------------------------|------------------------|
| 2023<br>Cost                               |                     |                                      |                           |                        |                                      |                        |
| At 1.8.2022<br>Additions                   | 537,898<br>47,933   | 96,360<br>_                          | 130,065<br>10,349         | 1,775,423<br>863,794   | 472,452                              | 3,012,198<br>922,076   |
| Reclassification<br>Written off            | _<br>(282,597)      | (31,917)                             | (117,896)                 | 472,452<br>(1,126,457) | (472,452)                            | (1,558,867)            |
| At 31.7.2023                               | 303,234             | 64,443                               | 22,518                    | 1,985,212              | -                                    | 2,375,407              |
| Accumulated<br>depreciation<br>At 1.8.2022 | 360,821             | 54,086                               | 118,063                   | 1,406,487              | _                                    | 1,939,457              |
| Depreciation<br>charge<br>Written off      | 99,212<br>(282,597) | 13,147<br>(31,917)                   | 6,582<br>(117,896)        | 572,299<br>(1,126,457) | -<br>-                               | 691,240<br>(1,558,867) |
| At 31.7.2023                               | 177,436             | 35,316                               | 6,749                     | 852,329                |                                      | 1,071,830              |
| Net carrying<br>value<br>At 31.7.2023      | 125,798             | 29,127                               | 15,769                    | 1,132,883              |                                      | 1,303,577              |
| 2022<br>Cost<br>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<br>depreciation<br>At 1.8.2021 | 274,783             | 43,848                               | 108,540                   | 1,278,954              | _                                    | 1,706,125              |
| Depreciation<br>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<br>value<br>At 31.7.2022      | 177,077             | 42,274                               | 12,002                    | 368,936                | 472,452                              | 1,072,741              |

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## 9 Property, plant and equipment (cont'd)

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.

## Non cash transactions

|   | 2023<br>\$  | 2022<br>\$                  |
|---|-------------|-----------------------------|
| Aggregate cost of property, plant and equipment acquired<br>Add: Payments made under other payables in prior years<br>Less: Other payables as at 31 July 2023 | 922,076<br> | 627,941<br>2,643<br>(7,970) |
| Net cash outflow for purchase of property, plant and equipment  | 922,076     | 622,614                     |

## 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:

## Amounts recognised in balance sheet

|   | 2023<br>\$                    | 2022<br>\$                    |
|---|-------------------------------|-------------------------------|
| Carrying amounts of right-of-use assets<br>Leasehold premises<br>Renovation<br>Office equipment | 190,693<br>53,258<br>44,051   | 280,009<br>75,863<br>41,161   |
|   | 288,002                       | 397,033                       |
| <i>Carrying amounts of lease liabilities</i><br>Current<br>Non-current                          | 145,175<br>100,764<br>245,939 | 140,232<br>189,263<br>329,495 |
| Additions to right-of-use assets  | 69,218                        | 245,704                       |

## 10 Right-of-use assets and lease liabilities (cont'd)

## The Society as a lessee (cont'd)

## Amounts recognised in profit or loss

|  | \$      | \$      |
|--|---------|---------|
| Depreciation charged for the year                                  |         |         |
| Leasehold premises   | 141,075 | 126,869 |
| Renovation   | 22,285  | 43,081  |
| Office equipment   | 14,569  | 14,108  |
|  | 177,929 | 184,058 |
| Lease expense not included in the measurement of lease liabilities |         |         |
| Lease expense - short-term leases                                  | 23,446  | 38,543  |
|  |         |         |
| Interest expense on lease liabilities                              | 13,515  | 13,514  |

During the current financial year, total cash flow for leases amounted to \$189,735 (2022: \$190,195).

As at 31 July 2023, the Society is committed to \$42,086 (2022: \$24,829) for short-term leases.

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

|  | 2023<br>\$                             | 2022<br>\$                                |
|--|--|---|
| Balance at 1 August  | 329,495                                | 226,369                                   |
| Changes from financing cash flows:<br>- Repayments<br>- Interest paid  | (152,774)<br>(13,515)                  | (138,138)<br>(13,514)                     |
| Non-cash changes:<br>- Interest expense<br>- Additions                 | 13,515<br>69,218                       | 13,514<br>241,264                         |
| Balance at 31 July   | 245,939                                | 329,495                                   |
| 11 Other receivables   | 2023<br>\$                             | 2022<br>\$                                |
| Accrued income<br>Sundry receivables<br>Sundry deposits<br>Prepayments | 819,501<br>35,714<br>111,039<br>70,203 | 1,088,449<br>21,495<br>148,020<br>131,377 |
|  | 1,036,457                              | 1,389,341                                 |

2022

2023

#### 12 Fixed deposits

|   | 2023<br>\$           | . 2022<br>\$         |
|---|----------------------|----------------------|
| Fixed deposits - Reserve Policy Fund (Note 17)<br>Fixed deposits - General Fund | 1,500,000<br>650,634 | 1,500,000<br>619,546 |
|   | 2,150,634            | 2,119,546            |

Fixed deposits are short-term in nature, mature less than 12 months (2022: 12 months) after balance sheet date and earn interests ranging from 0.95% to 3.60% (2022: 0% to 0.85%) per annum.

### 13 Capital grants

| Capital grants   | 2023<br>\$                      | 2022<br>\$                      |
|--|---------------------------------|---------------------------------|
| At beginning of the financial year<br>Grants utilisation<br>Amortisation | 973,324<br>410,388<br>(501,715) | 621,480<br>561,023<br>(209,179) |
| At end of the financial year   | 881,997                         | 973,324                         |
| Accumulated amortisation comprises:                                      |                                 |                                 |
| At beginning of the financial year<br>Amortisation                       | 1,973,520<br>501,715            | 1,764,341<br>209,179            |
| At end of the financial year   | 2,475,235                       | 1,973,520                       |

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

| · ·   | 2023<br>\$             | 2022<br>\$             |
|---|------------------------|------------------------|
| Provision for reinstatement                       | 395,000                | 340,000                |
| Sundry payables                                   | 157,100                | 150,474                |
| Accrued operating expenses                        | 550,828                | 1,122,829              |
| Students' deposits                                | 119,013                | 119,852                |
| Deferred income                                   | 454,151                | 850,704                |
| Advance receipts                                  | 1,944                  | 9,253                  |
| GST payable                                       | 20,393                 | 15,795                 |
| Provision of Unutilised Leave                     | 138,955                | 128,111                |
| Non-current portion - provision for reinstatement | 1,837,384<br>(395,000) | 2,737,018<br>(340,000) |
|   | 1,442,384              | 2,397,018              |

As at 31 July 2023, included in sundry payables is retention payable of Nil (2022: \$7,970) for the addition of property, plant and equipment.

## 15 Accumulated funds

|  | 2023<br>\$                             | 2022<br>\$                             |
|--|--|--|
| Epworth Pre-FGO Services<br>Epworth Functional Family therapy – Juvenile Justice<br>Epworth Foster Care<br>Epworth HomeSweetHome | 455,754<br>7,869<br>184,581<br>267,573 | 425,626<br>9,584<br>244,650<br>297,705 |
| Epworth Literacy<br>Epworth Star   | (264,773)<br>(573,122)                 | (522,850)<br>(337,849)                 |
| Unrestricted fund *  | 3,511,444                              | 3,043,593                              |
|  | 3,589,326                              | 3,160,459                              |

\* Offsetting the deficits of Epworth Literacy and Epworth Star, the unrestricted fund available for use by the Society is \$2,673,549.

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 (2022: \$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:

|  | 2023<br>\$ | 2022<br>\$ |
|--|------------|------------|
| Financial assets<br>At amortised cost      | 4,073,363  | 4,510,696  |
| Financial liabilities<br>At amortised cost | 1,072,880  | 1,722,650  |

#### 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 2023 and 31 July 2022 is insignificant, and accordingly no credit loss allowance is recognised as at 31 July 2023 and 31 July 2023.

#### 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<br>1 year<br>\$ | 2 to 5<br>years<br>\$ | Total<br>\$ |
|-------------------------------|------------------------|-----------------------|-------------|
| <b>2023</b><br>Other payables | 826,941                | · _                   | 826,941     |
| Lease liabilities             | 154,399                | 115,778               | 270,177     |
|                               | 981,340                | 115,778               | 1,097,118   |

### 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 (cont'd):

|                        | Within<br>1 year<br>\$   | 2 to 5<br>years<br>\$ | Total<br>\$          |
|------------------------|--------------------------|-----------------------|----------------------|
| 2022<br>Other payables | 1,393,155                | <br>196,354           | 1,393,155<br>348,147 |
| Lease liabilities      | 151,793<br><br>1,544,948 | 196,354               | 1,741,302            |

#### 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 2023, this Reserve Policy Fund is represented by the fixed deposits of \$1,500,000 (2022: \$1,500,000) (Note 12).

There were no changes to the Society's objective, policy or process during the financial years ended 31 July 2023 and 31 July 2022.

#### 18 Capital commitment

| *  | 2023<br>\$ | 2022<br>\$ |
|--|------------|------------|
| Capital commitment in respect of property, plant and equipment | -          | 341,048    |

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 2023 were authorised for issue in accordance with a resolution of the Board dated 25 October 2023.

## LOCATIONS

#### **Epworth Corporate Services**

Block 153 Bukit Batok Street 11 #04-284 Singapore 650153 Tel: 6562 2211 Fax: 6715 3737

## **Epworth Foster Care**

Blk 107 Bukit Batok West Avenue 6 #01-98 Singapore 650107 Tel: 6562 2211

## Epworth Family Welfare

Blk 107 Bukit Batok West Avenue 6 #01-98 Singapore 650107 Tel: 6562 2211

Epworth Literacy Centre (Bukit Batok) Blk 106 Bukit Batok Central #01-217 Singapore 650106 Tel: 6562 2211

Epworth Literacy Centre (Jurong West) Blk 471 Jurong West Street 41 #01-505 Singapore 640471

Tel: 6715 3416

Epworth Centre for Positive Recovery

Block 472 Jurong West Street 41 #01-409 Singapore 640472 Tel: 6562 2211

## **Epworth Student Care Centre**

Anglo-Chinese School (Primary) 50 Barker Road Singapore 309918 Tel: 6259 7579

## Epworth Student Care Centre

Anglo-Chinese School (Junior) 16 Winstedt Road Singapore 227988 Tel: 6592 2846

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