

UNITING
COMMUNITIES,
TRANSFORMING
LIVES.



2023 ANNUAL REPORT

CCSS

care community
services society
singapore

I feel very happy seeing young people volunteer to serve those of us who are in need. I am glad to see such a strong spirit of volunteerism in Singapore.

Mdm Jainab, CareElderly beneficiary

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OUR MISSION

Care Community Services Society is called to serve the community and to influence and equip individuals and families for empowered living through all generations.

OUR VISION

Service Posture

Serving with compassion and selfless dedication

Strategic Positioning

Staying relevant to benefit society

Active Partnership

Partnering individuals and organisations to meet needs

Empowered People

Lives restored and transformed to bless others

CCSS BOARD & MANAGEMENT

MANAGEMENT TEAM

Executive Director

Mr Dewin Lee

Director of Programmes

Ms Sarah-Jane Tan

Director of Programme (Carelibrary)

Ms Han Huey Chan

CCSS BOARD

President

Rev Gerald Tan (appointed in March 2023)
Rev Dominic Yeo (resigned in March 2023)

Vice President

Mr Melvin Lim

Honorary Secretary

Mr Brian Koh

Honorary Treasurer

Mr Michael See

Members

Rev Beatrice Kang
Ms Angelique Khoo
Ms Mey Chan
Mr Poh Teong Eng
Ms Liew Wei Li
Mr Tan Chee Kiat
Ms Charmaine Khaw (appointed in May 2023)

DISCLOSURE OF BOARD MEETING AND ATTENDANCE

During the financial year ended 31 December 2023 there were six board meetings held. The attendance of the Board members at these meetings are as shown:

Board Members

Dominic Yeo (resigned in March 2023)
Gerald Tan
Melvin Lim
Brian Koh
Michael See
Angelique Khoo
Beatrice Kang
Mey Chan
Liew Wei Li
Poh Teong Eng
Tan Chee Kiat
Charmaine Khaw (appointed in May 2023)

Attendance

0/6
4/6
6/6
6/6
5/6
2/6
5/6
5/6
4/6
5/6
5/6
3/6

POLICY & COMPLIANCE

Reserves Policy

The Society’s ratio of general reserves to annual operating expenditure for the financial year ended 31 December 2023 was 2.69 (2022: 1.99).

Bank

United Overseas Bank

Auditors

Baker Tilly TFW LLP

Patron

Mrs Kay Iswaran

Code Of Governance Compliances

Care Community Services Society has complied with the guidelines of the Code of Governance Evaluation Checklist for an Institution of a Public Character (IPC).

The full checklist is available at www.charities.gov.sg.

Unique Entity Number (UEN)

S96SS0195L

Registered Address

103 Lavender Street
#01-02 CarePoint
Singapore 338725

Disclaimer

1. None of the Board members of the Society are remunerated.
2. Pursuant to and in compliance with Governance Evaluation Checklist and Code of Governance of the Charity Council, the Society hereby discloses that one of its Board members, Beatrice Kang has served for a period of more than ten (10) years as at the date of this Report. The reasons for retaining the Board member are: Beatrice Kang provides her skills, competence and experience to the corporate governance and business affairs of the Society. Her presence, passion and participation lend stability to the organisation even as it constantly seeks renewal at its management level. The Board will continue to look out for new people with varying expertise and backgrounds who would be suitable candidates to be office-bearers of the Society.
3. There is no paid staff, being a close member of the family belonging to the Executive Head or a governing board member of the Society who has received remuneration exceeding \$50,000 during the financial year.
4. The Society has in place a Whistle-Blowing Policy.

A WORD FROM OUR PRESIDENT



As CCSS steps into the new year, I am pleased to highlight how we have influenced and equipped individuals and families for empowered living through all generations in the year that has passed.

It is a good sign that more people are participating in community engagement activities and for longer hours, and companies are increasing their pounds in corporate donations and sponsorships. With the post-COVID situation stabilising, CCSS has benefitted from the giving, greater willingness to participate in mass group events, and the expanded opportunities to partner other organisations and increase our support to meet the needs of Singapore society and households.

It is a reality that with more partners on board, more volunteers are channelled, and more donations in kind are disbursed to more beneficiaries. We must not take this for granted and continue to explore meaningful engagements while stewarding the existing ones in our care.

Of significance to CCSS in 2023 is our enlarged reach in the community through new programmes and responsibilities:

- More seniors were assigned to us in CareElderly from the vicinity of MacPherson and Serangoon North
- We offered CareLibrary’s Cognitive Intervention Programme to low-middle income families at a subsidised rate
- Besides providing Nanyang Polytechnic students with counselling support from January to April, our new contract with Singapore Polytechnic allowed CareCounseling to offer online and onsite counselling for students from September onwards
- We made big leaps with CarePrison, securing several new contracts to provide groupwork intervention for male drug youth offenders at the

- Reformative Training Centre and elderly offenders within the Singapore Prison Service from February and August respectively. You can read more about STEER and TMSEO respectively in the 2023 highlights
- CareKids launched the C.A.R.E.tapult Learning Support Programme in March, giving almost 50 children in the MacPherson community access to learning opportunities and enrichment activities
 - In addition to SG Cares Volunteer Centre @ Geylang, we have been entrusted by SG Cares Office to operate SG Cares Volunteer Centre @ Serangoon in July. Our work in Geylang the past 3.5 years has gained us credibility and trust with the social service agencies there, and we will do well to repeat the same in Serangoon
 - In September, CareYouth started a new d’Klub centre in Cheng San, and we will be starting one more in mid-2024 in Choa Chu Kang, which brings us to a total of six centres.

You would be able to read about these and all the events of 2023 in the rest of the report.

When it comes to social services in a day and age where needs are rampant, where the ageing tsunami will not go away, where mental wellness continues to be a concern regardless of generations, I urge us to remember that this is the reason CCSS exists.

I am always amazed and encouraged that we have generous sponsors, passionate champions, like-minded partners, sacrificial volunteers, and dedicated staff in CCSS. Thank you for such unwavering support and commitment, enabling us to continue this vital work that makes a positive impact on the lives of those we serve. Let’s continue to dream big as we build CCSS up as a force for good and an engine of transformation right here in Singapore.

Signed off by

Rev Gerald Tan

2023 KEY HIGHLIGHTS

JANUARY



CareElderly@Circuit Carnival

On 14 January, a carnival was held at CareElderly@Circuit Active Ageing Centre (AAC). The event showcased the centre's diverse services and activities through games and booths. Seniors were introduced to CareElderly's music programme, health checks from Community Health Post (by Tan Tock Seng Hospital), and its exercise corners. More than 100 seniors participated. Guest-of-Honour for the event, Member of Parliament for MacPherson SMC Ms Tin Pei Ling, Agency for Integrated Care (AIC), and Silver Generation Ambassador (SGA) members enjoyed the festivities with the seniors.



Youths Equipped with Coding Knowledge

Over the course of three months, Republic Polytechnic (RP) students from the Youth Corps Leadership Programme conducted five coding sessions with 21 SWISH Youth beneficiaries. Titled 'Project Codable', SWISH youths were introduced to the world of coding by RP volunteers. In addition to coding, games such as word searches and Captain's Ball helped to further connect the youths and volunteers.

5 coding sessions
for youth beneficiaries

100+ seniors
introduced to CareElderly's programmes

11 intervention sessions
for youth drug offenders

FEBRUARY

New Prisons Tender

CCSS has secured a two-year contract starting in mid-February 2023 to provide groupwork sessions for male youth drug offenders at the Reformatory Training Centre (RTC) under a new prisons tender. The groupwork utilises principles from Desistance Theory to help young offenders understand the underlying reasons behind their offense and provides them opportunity to examine how a life without drugs would look like. The programme comprising 11 intervention sessions aims to help up to 11 groups of inmates annually. Topics for the programme include understanding self and substance use history, self-management, relapse prevention, triggers, emotional self-regulation, and positive communication.

MARCH



SPARK Motivational Primer Groupwork for Younger Offenders

CCSS completed its short-term contract (eight months) with Singapore Prison Service to run the Motivational Primer groupwork for the younger offenders housed inside Prison School and RTC. A total of 13 runs were held and a total of 112 younger offenders were impacted during the period from July 2022 to March 2023.

In all, 91 two-hour groupwork sessions were conducted during this period.



Charity Golf

CCSS held its first Charity Golf (since 2019) at Seletar Country Club on 22 March. 128 golfers took part and more than 140 guests attended the evening dinner. More than \$180,000 was raised through this event. Mr Alvin Tan, Minister of State for Culture, Community, and Youth, and Trade and Industry graced the event as Guest-of-Honour.

\$180K
raised for charity

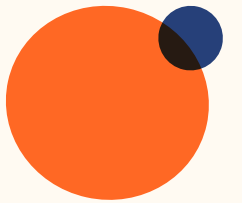


Caregiver Expressive Arts Wellness Workshop

Eight CareLibrary participants, along with their caregivers, participated in a three-hour workshop led by SUSS intern Nai Xiang. Centred around the childhood hobby of bubble blowing, the participants created visual mixed media art pieces inspired by nostalgia and personal interests. Using materials like magazine cutouts, watercolour paint, colour markers, and small toys, they produced vibrant interpretations of the theme. The workshop emphasized the therapeutic aspect of art for self-care.

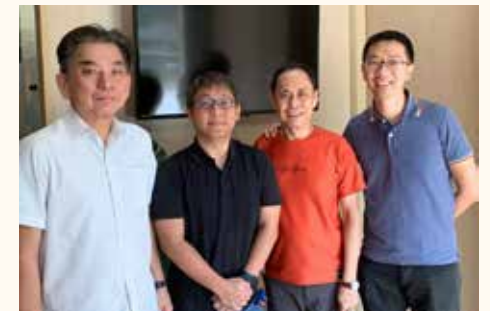
In a mini art exhibition within the centre, participants showcased and explained their creative works, fostering a sense of connection and sharing.

8 CareLibrary participants
were introduced to the therapeutic aspect of art for self-care



34 offenders
engaged in STEER programme

APRIL



STEER Drug Abuse Intervention Programme for Younger Offenders

Since 2023, the CarePrison team, together with prisons representatives, including counsellors reviewed the curriculum and discussed strategies to enhance the delivery of groupwork sessions and address unhelpful behaviours among inmates. The prison staff expressed appreciation for their team's close collaboration, commending them for intentionally building connections with younger offenders and ensuring the sessions are both relevant and engaging. A total of 66 sessions of STEER were conducted, helping 34 young offenders.

MAY



SG Cares Volunteer Centre @ Geylang Town Wide Get-Together Session

On 12 May, SG Cares Volunteer Centre (VC) @ Geylang organised its first town wide Get-Together session featuring guest speakers from NTU Rotaract Club, One Heart Cleaning and CCSS caseworkers at Prudential @ Scotts. A total of 61 community partners attended the event. Mr Mohd Fahmi Bin Aliman, Mayor of South East District and Member of Parliament for Marine Parade GRC graced the event as Guest-of-Honour.



Fire Evacuation Drill at CareElderly@Golden Ginger AAC

In collaboration with People's Association (PA), Serangoon RC, Singapore Police Force, SCDF, and Hwi Yoh Garden RC, an evacuation drill was organised on 12 May featuring the actual siren and the new SCDF vehicle. The exercise included evacuating residents, followed by activities like basic firefighting, CPR and AED demonstrations. A total of 64 seniors attended this event. Serangoon CC's chairman, Ms Chan Hui Yuh, was present as Guest-of-Honour for the event.



Kampung Celebration – Foster Ties and Create Awareness

On 26 May, CareKids held its first Kampung Celebration. The event served a dual purpose: marking the semester's conclusion and building connections with parents/guardians of children attending CareKid's C.A.R.E.tapult Learning Support Programme. The event fostered mutual appreciation and encouragement through handicrafts and notes. Information about CCSS and details on CareKid's Learning Support Programme and the School Holiday Programme were shared. A total of 26 participants from eight families (10 adults and 16 children), enjoyed the activities.

64 seniors educated on fire evacuation practices

22 families educated on everyday nutrition

JUNE

Project Makan
d'Klub has initiated Project Makan, a year-long UOB-sponsored programme aimed at addressing the health and nutritional needs of beneficiaries and easing financial stress during the current economic climate. An online nutrition workshop on 10 June was held for 22 families, educating them on cooking and nutrition. Currently, 51 d'Klub families receive \$200 vouchers every two months to purchase household items from retailers such as Giant and Cold Storage.



FUN-tastic June Holiday Programme

The FUN-tastic June Holiday Programme was organised by CareKids to engage 15 children from the MacPherson community through enjoyable activities, including an In-house STEMS Programme, science-related activities, and partner-led initiatives such as coding games and NAFA Art Camp.

JULY



SWISH Youth Outing to Singapore Zoo

On 8 July, Far East Organization sponsored 13 SWISH Youth beneficiaries to join their corporate Family Day event at the Singapore Zoo. This excursion offered the youth a memorable opportunity to engage with nature and wildlife while fostering team unity. In addition, candy floss was given out to beneficiaries who completed a fun quiz. The youths enjoyed other attractions and activities, including painting, popcorn, candy floss, magic shows, and K-pop dance performances.



Charity Movie

CCSS's Charity Movie Mission Impossible: Dead Reckoning Part One premiered on 13 July at Shaw Lido. It was attended by over 400 people, including corporate partners, donors, beneficiaries of social service agencies, and family and friends of staff of CCSS. The event successfully raised over \$50,000.

>\$50,000 raised for charity



4-Hr Training Workshop on Basic People Helping Skills

Following the town wide Get-Together session organised by SG Cares VC @ Geylang on 12 May, the CareCounselling team conducted a 4-hour training workshop on "Basic People Helping Skills" for 21 volunteers from Bartley Community Care Services and Bethel Community Services. The 15 July training workshop included equipping volunteers with specific skills to befriend children and elderly beneficiaries.



Charity Car Wash

A Charity Car Wash was held on 22 and 23 July to raise funds for CCSS's beneficiaries. More than \$2,700 was raised from the washing of 50 cars by 124 volunteers from DFI Retail Group, Singapore Polytechnic, and Republic Polytechnic.

100 senior offenders supported for reintegration and ageing in community annually

Marina Bay Sands Organises Outing for CareKids Families

In collaboration with the MBS Singapore Charity Festival, CCSS organised a slew of activities for 13 families, comprising 26 adults and 19 children. These included a reading session with preloved storybooks for children to take home, an edible garden tour, hands-on plant-growing activity, and a visit to the Future World exhibition at the ArtScience Museum.

AUGUST



Throughcare Management for Elderly Offenders

In August, CarePrison secured an extendable three-year contract with the Singapore Prison Service to provide groupwork, casework and/or counselling for up to 300 elderly offenders. Nine groupwork sessions, using activities like music, exercise, and discussions to address reintegration topics have been conducted. CarePrison staff will support each offender for over a year, addressing challenges such as accommodation, employment, familial ties, health issues, and social stigmas. A total of three groups of inmates have undergone nine sessions each of the groupwork programme.



CareElderly Seniors Perform at MAS National Day Celebration

Ten seniors from CareElderly@Circuit AAC performed with the angklung during the Monetary Authority of Singapore's (MAS) National Day celebrations. They performed a medley of tunes, such as "Where I Belong", "Home", and "Singapura". The event was attended by Deputy Prime Minister, Minister for Finance, and Chairman of MAS Mr Lawrence Wong, Minister for Trade and Industry, and Deputy Chairman of MAS Mr Gan Kim Yong, and Minister of State for Trade and Industry, and Board Member of MAS Mr Alvin Tan.



National Day Celebrations at CareElderly

Almost 140 CareElderly seniors celebrated Singapore's 58th National Day with pride, joy and thanksgiving. The CareElderly@Circuit AAC celebration took place at the Balam Multi-Purpose Hall with over 75 seniors on 8 August while CareElderly@Golden Ginger AAC celebrated at the centre premise on 15 August with about 60 seniors. The seniors enjoyed carnival games such as Toss the Ring, Pick Up Sticks, and invigorating exercises. They recited the pledge, and sang National Day songs.



SWISH Youth Coach MINDS Students

SG Cares VC @ Geylang enlisted CareYouth staff Joseph and SWISH Youth beneficiary Kelvin to train three students with intellectual disabilities from MINDS Eunox Campus in basketball. As volunteer coaches, they built rapport with the students for 11 sessions from May, preparing them for the Special Olympics (Play Inclusive 2023) on 26 August. The MINDS team excelled, winning first place in the basketball competition among three teams.

11
basketball
sessions
facilitated for
students with
disabilities

16
children
taught life
skills through
a culinary
workshop

SEPTEMBER



Launch of d'Klub@Cheng San

A new d'Klub at Cheng San Community Club was launched on 9 September with 11 new d'Klub children beneficiaries, with strong endorsement and support from partners at Cheng San grassroots division. CCSS also received an award from Member of Parliament of Ang Mo Kio GRC Ms Nadia Ahmad Samdin on 9 December for being a valued Community Partner with the Cheng San division.



Cooking Workshop at Palate Sensations Culinary School

In September, 32 participants comprising 16 children from CareKids and 16 volunteers embarked on a culinary journey guided by a professional chef at Palate Sensations Culinary School. The event was organised to empower children with essential life skills and build their self-confidence, independence, and safety awareness through the cooking experience. A CCSS champion Sammy Ong sponsored and coordinated the event for the beneficiaries.



Healthier SG Roadshows

CareElderly participated in two Healthier SG (HSG) roadshows organised by AIC. Seven seniors from CareElderly@Golden Ginger AAC performed a line dance at the roadshow on 9 September, while a booth manned by the centre volunteers was set up to promote the centre activities. CareElderly@Circuit AAC participated in a similar HSG roadshow on 5 November, where seven seniors gave a handbell performance.

14
CareElderly
seniors
performed line
dance and handbell
at two HSG
roadshows

OCTOBER



Children's Day Celebration with PCF Sparkletots

CareKids hosted a total of 136 PCF Sparkletots children and their parents to celebrate Children's Day. Children and parents participated in mass Zumba dance exercises and were challenged to play a series of games that promoted cognitive and psychomotor skills. The children received sculpted balloons by balloon sculptor volunteers, goodie bags and enjoyed McDonald's Happy Meals. Forty-one individual volunteers and volunteers from Republic Polytechnic, and Trinity Christian Centre helped at the event.



Combined MOE Get-Together Session

SG Cares VC @ Geylang and Serangoon held a combined VC Ministry of Education (MOE) Get-Together session for 16 teachers on 27 October. Teachers were taken through a Values-In-Action (VIA) framework, and best practices and experiences of their schools' VIA projects were shared through a table-top discussion. The teachers shared how they could better empower and equip their students to embark on meaningful VIA projects for years to come at the end of the session.

16
teachers
trained to apply
VIA framework
to better equip
students for
community projects

NOVEMBER



Raising Awareness at Trinity Paya Lebar

CCSS Weekend was held at Trinity Paya Lebar over two days to raise awareness about CCSS’s programmes and volunteering opportunities. Various activities such as games, music performances by CareElderly seniors and a talk by a CCSS SWISH Youth volunteer were held. Carefé Express, CCSS’s fundraising pop-up booth, sold snacks and handmade crafts by CareElderly seniors.



Kampung Celebration

On 17 November, a second Kampung Celebration was held for CareKids beneficiaries and their families to bond with each other. In partnership with corporate sponsor Kenvue, 22 children and 15 parents relished a day filled with fun games including mini-golf, tic-tac-toe, tin can toss, and an array of other activities. The event was organised and executed by 13 Kenvue volunteers alongside 7 individual volunteers. Children received goodie bags with treats like oat milk, fruit jelly, and nuts to bring home.



dKlub Year End Family Day

d’Klub hosted its annual Family Day at multiple locations on 25 November and 2 December, with each centre’s event facilitated by the dedicated team of d’Klub volunteer mentors. Approximately 80 children beneficiaries and their families joined for a day of creating memories with fun and food. Awards recognising outstanding character throughout the year were presented to 20 children. Community partners, including the General Manager of Social Service Office @ Queenstown Mr Achuthappa Kothandaraman, and Member of Parliament of Ang Mo Kio GRC Ms Nadia Ahmad Samdin also visited the respective centres’ Family Day.

DECEMBER



SWISH Youth 5th Anniversary Celebration

SWISH Youth held a year-end celebration to thank the volunteers and youths who have been a part of the programme. A total of 36 youths and six volunteers enjoyed an afternoon of fellowship and bonding with each other as awards including “Most Effort”, “Most Improved Player”, and “Best Teammate” were presented.



Charity Gift Wrapping with LoveFAD

For the sixth consecutive year, CCSS was the beneficiary of LoveFAD (Love for A Dollar), a youth-led volunteer project that raises donations from its Christmas gift-wrapping services. Held at four malls islandwide from 15-24 December, 155 volunteers participated in wrapping gifts that raised more than \$13,000 in donations. Posters, pull-up banners, and wrapping paper for the cause was sponsored by Green Lab and Boon Lay Stationery.

>\$13,000
raised for
charity

**SG Cares
Volunteer Centre
@ Geylang, Serangoon**
3,141 volunteers recruited

3
get-together sessions to
identify and address
community partners' needs

230
partnerships brokered

204
regular volunteers

12,088
service users impacted

CarePrison
115 individuals and
families impacted

112
hours of casework
rendered

174
hours of groupwork
conducted

CareKids
46 children impacted

59%
of children under
some form of financial
assistance

100
hours dedicated to
C.A.R.E.tapult learning
support programme

93
hours dedicated to
enrichment and
wellness programmes
and events

45
individual volunteers

CareCounselling
239 individuals impacted

202
counselling
sessions provided

1,944
impact hours from talks
and workshops

CareLibrary
102 individuals impacted

1,260
hours of music therapy,
multi-sensory fitness
exercises, and cognitive
stimulation sessions

23
hours of caregiver
workshops

196
hours of
e-engagement sessions

8
individual volunteers

CareYouth
142 youths impacted

73%
of beneficiaries come
from financially
disadvantaged families

234
onsite engagements

559
hours dedicated to
client engagements
and programmes

68
individual volunteers

**Community
Partnerships**
1,790 partners engaged

>\$2,000,000
in donations

25
CSR activities

>1,600
hours dedicated to
corporate volunteerism

CareElderly
1,598 seniors impacted

570,486
hours of
onsite exercise

287
adhoc & regular
volunteers

72
onsite regular active
ageing programmes

279
seniors living in
rental units

OUR STORIES

CareKids Programme Ignites Passion for Learning in Mdm Febri's Children

Her children's progress in school was the constant worry of Mdm Febri, a stay home mother of four. With limited proficiency in English and a busy schedule managing her household, Mdm Febri was unable to supervise the homework of her three elder children, Fachrul, Farah and Yusuf.

They each had unique learning challenges. Kindergartener Fachrul struggled with learning English. Farah, a Primary Two student, struggled with counting while Yusuf, who is a year older encountered difficulties in reading and conversing in English. These challenges caused them to feel shy, withdrawn, and unassured of their abilities.

Approached by CareKids personnel in early 2023, Mdm Febri enrolled her children in the CareKids C.A.R.E.tapult Learning Support Programme (LSP) which provides children with learning opportunities for growth. Since joining, her children have gained confidence in both English and Mathematics. Fachrul now excels in reading. He was awarded for active class participation as well as being a top reader in English.

With remarkable progress in counting, multiplication, and division, Farah has successfully graduated from her school's Learning Support for Mathematics (LSM) Programme. Both Farah and Yusuf received Edusave bursaries in November 2023. Yusuf also received a monetary award from the Roxy Foundation. He was voted the Top Brain of his level by his school.

Mdm Febri benefits from CareKids vouchers every two months under Project Makan, a UOB-sponsored initiative. These vouchers help to defray her household expenses. The family also benefitted from the CareKids Holiday Programme which included a visit to the ArtScience Museum, and a cooking and baking class at Palate Sensations Culinary School.

Grateful for all the assistance, Mdm Febri remarked, "After joining the Learning Support Programme, their English and Mathematics have improved, and they can now complete their homework assignments

independently. I feel so thankful for the staff and volunteers who had helped my children with their homework."

Head of CareKids, Catherine Foo shared, "When the children first came, they struggled with reading comprehension passages. Through the year, I have seen progress in their learning. They are happier and more confident. CareKids offers various enrichment activities to the financially disadvantaged in our community, providing them with meaningful engagement and additional support."



Mdm Febri baking cupcakes with her family



Mdm Febri picking her children up from CareKids

From Beneficiary to Volunteer – SWISH Youth Kelvin

Kelvin first joined SWISH Youth, CCSS's CareYouth programme in 2018 to learn how to play basketball. With no knowledge of the sport, Kelvin's determination and eagerness to learn won him the Most Improved Player in 2019 and 2020.

Recognising his leadership skills from basketball, CCSS youth worker Joseph Koh then encouraged him to volunteer in SWISH Cares – an initiative for SWISH Youth beneficiaries to give back to the community. Kelvin started as a volunteer leader who facilitated intergenerational activities between youths and seniors at CareElderly AACs. He also displayed the centres' activities to former president Halimah Yacob during her visit in 2019 for an intergenerational bonding event.

Through such volunteering experiences, Kelvin's passion for serving the vulnerable became evident. "He is a natural leader who spots those in need and steps up to help. That is why I also entrusted him with facilitating games for CareKids beneficiaries," shared Joseph.

In a partnership brokered by SG Cares VC @ Geylang in May 2023, Joseph and Kelvin assisted to train three students from MINDS Eunus Campus with intellectual disabilities. As volunteer coaches, they built rapport with the students, preparing them for Play Inclusive 2023, an annual sports competition organised by Special Olympics and SportCares, and supported by the Ministry of Education to promote inclusion in the community through shared sporting experiences between persons with and those without intellectual disabilities and special needs. The competition was held on 26 August, where the MINDS team clinched first place in the basketball competition among three teams. SWISH Youth was honoured by MINDS for their contribution.

Looking back on his five-year journey with SWISH Youth, Kelvin shared, "SWISH Youth gave me the opportunity to form friendships with the volunteers who are now my friends. The volunteers often stay beyond programme time to bond, guide, and give us advice."

Kelvin currently attends weekly SWISH Youth sessions helmed by Joseph as a participant and takes up various volunteering opportunities when he is available.

"I am grateful that Mr Joseph acknowledged my heart to serve and my leadership skills. He has given me many opportunities to serve which have motivated me to always give my best," said Kelvin with a warm smile.



Kelvin and Joseph in a basketball training session with MINDS students



Kelvin with MINDS students after the competition

SWISH Youth gave me the opportunity to form friendships with the volunteers who are now my friends. The volunteers often stay beyond programme time to bond, guide, and give us advice.

Kelvin Tan, CareYouth beneficiary

Mr and Mrs Lim's Active Ageing Journey with CareElderly

The general well-being of retirees Mr and Mrs Lim has improved since joining CareElderly@Circuit AAC and actively participating in its myriad of programmes.

"The programmes are very beneficial; I feel happier coming to the centre every day. It has become a part of my life, a second home. I am touched by the staff's care and concern, especially when I need assistance for my husband," shares 74-year-old Mrs Lim.

Mr Lim's mobility was impaired by an illness and a subsequent surgery three years ago, causing him to rely heavily on the use of a wheelchair. His physical and mental wellbeing were both affected. Able and independent Mr Lim became withdrawn and less outspoken. Mrs Lim found it hard to encourage her 82-year-old husband to go out of the house to walk and exercise with her.

However, since joining CareElderly in March, they have both enjoyed and benefitted from centre activities such as Rummy-Oh, tabletop games, digital tablet exercises, health checks, and music and art programmes.

Warm and easy-going Mrs Lim enjoys the company of her newfound friends. As the primary caregiver of Mr Lim, Mrs Lim finds brief respite at the centre to enjoy her favourite pastimes while Mr Lim is being taken care of by CareElderly staff. She hardly misses Monday Zumba sessions and Tuesday karaoke sessions.

For Mr Lim, Zumba and aerobic exercise programmes of the centre have played a pivotal role in his physical recovery. He has shown significant improvements in his mobility. "When Mr Lim first came, he was heavily reliant on the use of his wheelchair. He is now able to walk with the aid of a walking stick," shared CareElderly staff Geraldine Sng.

CareElderly also organises meaningful outings, accommodating the mobility needs of Mr Lim and others like him. From cable car rides at Sentosa, leisurely walks at Botanic Gardens and festive shopping trips, these outings are much cherished.

"We want to provide an inclusive and enjoyable experience for all our seniors and as such, we strive to accommodate them as much as possible for them to have fun together," shared CareElderly staff Jenny Lee.



Mr and Mrs Lim at CareElderly@Circuit AAC



Mr and Mrs Lim attending Zumba exercise sessions every Monday

The programmes are very beneficial; I feel happier coming to the centre every day. It has become a part of my life, a second home. I am touched by the staff's care and concern, especially when I need assistance for my husband.

Mrs Lim, CareElderly beneficiary

Mr Wee Reclaims Cognitive Wellness through Music



Mr Wee participating in cognitive activities

Retired pastor Mr Wee was referred to CareLibrary's six month Cognitive Intervention Programme (CIP) in March by his geriatric doctor who diagnosed the onset of dementia.

75-year-old Mr Wee first noticed signs of dementia in 2022. He would forget the level of his neighbours' home, the names of different objects in different languages, such as not recalling the word 'leaf' in Malay. He also started to have difficulty in conducting pastoral activities in church, such as leading communion and prayers.

Known to be cheerful and spontaneous, Mr Wee became subdued, isolated, anxious, and insecure when he started experiencing memory lapses.

Mrs Helen Wee, Mr Wee's wife and caregiver, noticed a change in him after attending twice weekly CareLibrary sessions. "His mood has brightened and he is much happier. It is easier for me to care for him," she shared.

Initially reluctant to join CareLibrary, Mr Wee now enjoys the cognitive activities that stimulate his left and right brain, as well as singing along to his favourite classic songs during karaoke sessions. Through his love for music, Mr Wee was able to recall his favourite songs at home. Penning down the lyrics of one song after another, he submits them as song requests to CareLibrary staff.

"Singing songs generates and stimulates my thinking. Remembering song lyrics has helped my memory recall, and this is especially useful to me," shared Mr Wee with a proud grin.

After completing CIP, Mr Wee continued as a regular participant of CareLibrary's Cognitive Wellness Programme. Recognising his love for the activities at CareLibrary, Mrs Wee organises a 'CareLibrary night' for him every Thursday, where activities at the centre are adapted at home. They play cognitive games such as Wordle, Spelling Bee, and crossword puzzles from The New York Times game application. Mr Wee also learns Mandarin on language application Duolingo, and they end the night with singing his favourite old-time classics.

As the primary caregiver for her sister with disabilities and Mr Wee, Mrs Wee has found more time to rest and enjoy her hobbies, such as cooking and baking, with the help of CareLibrary. She is thankful for the care and support of CareLibrary staff. "From the moment we stepped in, we found the staff very attentive, supportive and caring. I would recommend CareLibrary to others who are looking for a safe and supportive environment for their loved ones with dementia," said Mrs Wee.

"It is heartening to witness Mr Wee's motivation to work at reclaiming his cognitive wellness, and his enthusiasm in participating in CareLibrary's activities. We are encouraged by the positive impact CareLibrary has on his cognitive and emotional well-being, evident in his joy in recalling lyrics during music sessions," shared CareLibrary's Director of Programme Han Huey Charn.



Mrs Wee and Mr Wee at CareLibrary

CareCounselling Provides Safe Space for Dione* to Express Her Emotions



Dione in a counselling session with CCSS counsellor Lay Leng

Singapore Polytechnic student Dione constantly struggled with expressing and identifying her emotions, leading her to feel conflicted and frustrated at school and at home. Recognising her need for support, she sought counselling from CCSS, a partner of Singapore Polytechnic.

She has been receiving weekly counselling from CCSS counsellor Lay Leng since December. Dione has since learned to effectively manage her emotions. She is now confidently making independent decisions, grounded in her own perspectives, without being swayed by external influences.

“I’ve become more comfortable sitting with my struggles; the weight of discomfort has lifted. Now, I can focus on my thoughts and feelings about matters. I can let go of holding grudges from the past, and I feel clearer on what steps to take,” shared Dione.

Dione is grateful for the safe space that CareCounselling provides, where she can freely share her emotions in a judgement-free space. The guaranteed confidentiality between counsellor and counsellee also helps her to share openly without any inhibitions.

Through the counselling sessions, Dione has learnt the skill of reframing her thoughts by journaling her emotions, which leads to better behaviour management. Journaling daily helps her to acknowledge, reflect and process her emotions better. By gaining a better understanding on how developmental stages and life experiences impact how she sees herself, others and the world around her, Dione has learnt how to identify primary

and secondary emotions, uncovering the underlying reasons for her anger, such as jealousy, hurt, or fear.

“It makes a big difference when I understand why I react in a certain way. Instead of dismissing my emotions on the surface, I’ve learned to trace them back to past experiences. Knowing why things bother me has brought a positive change to my life,” reflected Dione.

Lay Leng, Dione’s counsellor added, “Besides being heard, understanding the “4 W’s and H (Who, What, When, Where and How) to her thoughts, feelings and behaviours has helped raise her level of self-awareness. She is empowered to take control and be in charge.”

Dione looks forward to future counselling sessions with Lay Leng and intends to follow up until she graduates.

It makes a big difference when I understand why I react in a certain way. Instead of dismissing my emotions on the surface, I’ve learned to trace them back to past experiences. Knowing why things bother me has brought a positive change to my life.

Dione, CareCounselling beneficiary

*Counsellee’s name has been changed to protect the identity and confidentiality of client.

Strengthening Partnerships and Growing Volunteer Pool



Mr Mohd Fahmi Aliman completing the Geylang town Jenga tower

CCSS was appointed by SG Cares Office to operate SG Cares VC @ Serangoon on 1 July, the second since SG Cares VC @ Geylang.

“We believe that SG Cares VC @ Serangoon will play a critical role in matching volunteer supply and community needs in Serangoon town to ensure that resources will be well distributed. With CCSS’s experience in Geylang town, we hope the volunteer management of resources to meet needs will likewise be optimised,” shared SG Cares Office representative, Koko Yap.

SG Cares VC @ Geylang collaborated with new and existing partners to positively impact the community. MINDS Eunus Training & Development Centre (ETDC) partnered with CCSS SWISH Youth and won gold at the Special Olympics’ Play Inclusive Basketball Competition on 26 August. Johnson & Johnson (Technology) partnered with CCSS CareElderly@Golden Ginger AAC for Nagomi Art, benefitting seniors cognitively.

SG Cares VC @ Geylang initiated its first town wide Get-Together session on 12 May, engaging over 60 community partners from social service agencies, schools, and corporates.

Themed “Uniting Communities, Transforming Lives”, the event showcased the achievements of the SG Cares movement in Geylang. This included information on the number of volunteers which had surpassed 2,000, and successful partnerships since 2022 with organisations like Gojek and BridgeAble. A number of human library sessions were held where CCSS, NTU Rotaract Club, and One Heart Cleaning shared encouraging volunteering

experiences and community partnerships.

Guest-of-Honour for the event, Mayor of South East District and Member of Parliament for Marine Parade GRC, Mr Mohd Fahmi Aliman, gave recognition to partners for their contributions and stressed the importance of collaboration and community spirit. The event concluded with a symbolic activity - a collective building of the Geylang town Jenga Tower, where partners wrote their hopes for the community on life-sized Jenga blocks.

“I’m glad to see our partners - many of them familiar faces who have supported the Geylang Serai community. My vision is to build a cohesive Geylang town where different sectors work together, pooling resources for positive social transformation within the community,” shared Mr Fahmi.

SG Cares VC @ Geylang and Serangoon held a combined Get-Together session with the Ministry of Education (MOE) on 27 October, facilitating Values-In-Action (VIA) framework discussions among 16 teachers.

“Through these sessions, we hope for increased collaboration between schools, where assistance can be offered and received, and we can grow our volunteer supply to widen our reach in the community,” shared CCSS Head of Community Partnership, Amy Lin.

A Volunteer Appreciation Day was held on 23 September to express gratitude to dedicated volunteers and partners as well as to raise awareness of volunteering and partnership opportunities.



Volunteers and CCSS staff posing for a group shot on Volunteer Appreciation Day

Volunteer Lily Tsi Provides Encouragement and Support for CareElderly Seniors



Lily conducting Tuesday aerobic exercise sessions at CareElderly@Circuit AAC

Seventy-one-year-old Lily has been volunteering at CareElderly since February 2018. She is known for her warm heart and consistent intentional efforts to get to know each senior personally.

Initially intending to volunteer with children, Lily was redeployed to CareElderly@Merpati as CareKids had enough volunteers then. However, it did not stop her volunteering to assist in various activities, from serving food to participating in food distributions with admirable enthusiasm.

With CareElderly@Merpati ceasing operations in 2022, Lily moved on to serve at CareElderly@Circuit AAC. Lily dedicates every Tuesday to facilitate the morning exercise programme. With personal understanding and empathy of seniors’ experiences, Lily chooses the right exercises for their specific needs. She researches and adapts aerobic exercises to the seniors’ capabilities addressing their specific ailments. She also introduces new exercises after finding out their preferences.

Since volunteering at CareElderly, Lily tries to improve her Chinese language to better communicate with the seniors as they speak Chinese most of the time. She extends her care beyond the centre, organising informal lunch and coffee sessions, providing seniors with added avenues for social connection.

Lily’s commitment goes beyond leading physical exercises. In August 2023, she underwent volunteer training and received a certificate in Active Ageing

“Money is unable to replace the care and concern CareElderly seniors show to me. The love they give back inspires and encourages me to continue volunteering.”
Lily Tsi, CareElderly volunteer

Training and recently expanded her volunteer efforts to Evergreen Circle Active Ageing Centre, aiming to be both a volunteer and member in the coming years.

CareElderly staff Jenny Lee observes, “Lily takes time to get to know the seniors personally. It is heartwarming to see her learning Chinese so that she can converse better with the seniors. With a heart of concern and care, she often enquires of absentee seniors with centre staff.”

In Lily’s words, “Money is unable to replace the care and concern CareElderly seniors show to me. The love they give back inspires and encourages me to continue volunteering.”



Lily checks in on how the seniors at CareElderly@Circuit AAC are doing

MEDIA PRESENCE



Source: <https://www.straitstimes.com/life/where-are-the-retired-men-and-what-are-they-doing>



5 February

Where Are The Retired Men And What Are They Doing?

CareElderly@Circuit beneficiary Mr Eddie Chew shares with The Straits Times why he attends CCSS’s AAC and the kind of activities like Rummy-O he enjoys at the centre.

CCSS Head of CareElderly Kirsten Ong shares the challenge of encouraging senior men to commit to CareElderly programmes.

26 MARCH

These Children Have Spent Almost All Their Lives In Public Rental Flats. What's Been The Impact?

In a video and article by Talking Point, challenges faced by children living in public rental flats in Singapore are highlighted. These include limited space in rental flats and financial stressors which have negative effects on the children's mental health and academic performance.

Catherine Foo, Head of CareKids at CCSS, highlights the potential long-term outcomes of cramped living conditions on children, including loneliness, depression, and academic struggles.

Source: <https://www.channelnewsasia.com/watch/talking-point-2022-2023/beyond-plain-sight-rental-flat-kids-3371291>



Source: <https://www.straitstimes.com/singapore/health/meeting-centres-an-oasis-for-seniors-with-mild-to-moderate-dementia-and-their-caregivers?fbclid=IwAR1gFUq8CcACNiaUmuq4Ey3uUPtFYs64zzRMAAouHY4tPNo5HjdNi4nzK0>

10 JULY

Meeting Centres An Oasis For Seniors With Mild To Moderate Dementia, And Their Caregivers

CareLibrary, a CCSS programme offering chargeable, structured activities for dementia patients was featured in The Straits Times.

CareLibrary team lead Elaine Goh and caregiver Miss Catherine Ong were featured in the article, sharing the positive impact of CareLibrary on both individuals with dementia and their caregivers. The programmes contribute to the overall well-being of the participants and their families providing respite and joy.

FINANCIAL STATEMENTS

CARE COMMUNITY SERVICES SOCIETY
FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 DECEMBER 2023

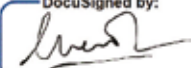
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CARE COMMUNITY SERVICES SOCIETY
(Registered under the Societies Act 1966)

STATEMENT BY THE BOARD


On behalf of the Board, we do hereby state that in our opinion, the financial statements of Care Community Services Society (the "Society") as set out on pages 5 to 25 are properly drawn up in accordance with the Societies Act 1966, 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 December 2023 and of the financial performance, changes in funds and cash flows of the Society for the financial year ended on that date.

On behalf of the Board,

DocuSigned by:

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Gerald Tan
President

25 April 2024

DocuSigned by:

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See Kwee Ming Michael
Honorary Treasurer



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Singapore 188778

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
CARE COMMUNITY SERVICES SOCIETY**
(Registered under the Societies Act 1966)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Care Community Services Society (the "Society") as set out on pages 5 to 25, which comprise the balance sheet as at 31 December 2023, and the statement of comprehensive income, statement of changes in accumulated and other funds and statement of cash flows for the financial year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the 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 December 2023 and of the financial performance, changes in accumulated and other 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 comprises the information included in the Statement by the Board as set out on page 1 and other information included in Annual Report 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, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
CARE COMMUNITY SERVICES SOCIETY (cont'd)**
(Registered under the Societies Act 1966)

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 1966, 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 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 skepticism throughout the audit. We also:

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
CARE COMMUNITY SERVICES SOCIETY (cont'd)**
(Registered under the Societies Act 1966)

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

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

- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other Legal and Regulatory Requirements

In our opinion,

- (i) the accounting and other records required to be kept by the Society have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act 1966, the Charities Act and Regulations; and
- (ii) the fund-raising appeals held during the financial year ended 31 December 2023 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act 1966 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:

- (i) 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
- (ii) the Society has not complied with the requirements of Regulation 15 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations.

DocuSigned by:

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 Baker Tilly TFW LLP
 Public Accountants and
 Chartered Accountants
 Singapore

25 April 2024

CARE COMMUNITY SERVICES SOCIETY
(Registered under the Societies Act 1966)

STATEMENT OF COMPREHENSIVE INCOME
For the financial year ended 31 December 2023

		←		→	
	Note	Accumulated fund \$	2023 Other funds \$	Total funds \$	2022 Total funds \$
Income					
Donations		1,516,126	16,336	1,532,462	1,495,862
Project income	3	663,624	–	663,624	369,949
Program income	4	274,729	904,146	1,178,875	1,987,199
Other grant income		169,776	828,896	998,672	689,527
Interest income		273,612	–	273,612	79,959
Total income	5	2,897,867	1,749,378	4,647,245	4,622,496
Less expenditure					
Program expenses	6	1,159,220	758,401	1,917,621	3,105,464
Project expenses	3	126,227	–	126,227	37,897
Other expenses	7	1,143,579	355,091	1,498,670	1,462,551
Total expenditure		2,429,026	1,113,492	3,542,518	4,605,912
Surplus and total comprehensive income for the financial year		468,841	635,886	1,104,727	16,584

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

CARE COMMUNITY SERVICES SOCIETY
(Registered under the Societies Act 1966)

BALANCE SHEET
At 31 December 2023

	Note	2023 \$	2022 \$
Non-current assets			
Property, plant and equipment	9	488,651	553,753
Deferred expenditure	10	164,009	–
Total non-current assets		652,660	553,753
Current assets			
Trade and funding receivables		115,934	187,118
Other receivables	11	266,854	196,369
Fixed deposits		9,051,771	8,162,827
Bank and cash balances		1,597,144	1,677,342
Total current assets		11,031,703	10,223,656
Total assets		11,684,363	10,777,409
Non-current liability			
Lease liabilities	9	233,826	215,551
Current liabilities			
Accrued operating expenses and payables		395,564	391,995
Amount due to related party	12	8,398	8,088
Grant received in advance		39,864	144,449
Deposits and fees received in advance		12,300	136,813
Lease liabilities	9	75,149	65,978
Total current liabilities		531,275	747,323
Total liabilities		765,101	962,874
Net assets		10,919,262	9,814,535
Funds			
Accumulated Fund		9,518,523	9,160,421
<i>Restricted funds</i>			
Deferred capital grant	13	228,822	117,110
Community Silver Trust Fund	14	128,161	146,656
Care and Share Grant Fund	15	–	(290,000)
Active Aging Centre Accumulated Fund	16	976,148	661,647
School Start-up Grant Fund	17	10,184	10,184
President's Challenge Fund	18	2,400	40,411
SG Cares Volunteer Centre Fund	19	35,025	(266)
Tote Board Community Health Fund	20	19,189	(35,288)
Other funds		810	3,660
Total funds		10,919,262	9,814,535

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

CARE COMMUNITY SERVICES SOCIETY
(Registered under the Societies Act 1966)

STATEMENT OF CHANGES IN ACCUMULATED AND OTHER FUNDS
For the financial year ended 31 December 2023

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

CARE COMMUNITY SERVICES SOCIETY
(Registered under the Societies Act 1966)

STATEMENT OF CASH FLOWS
For the financial year ended 31 December 2023

	2023 \$	2022 \$
Cash flows from operating activities:		
Surplus for the financial year	1,104,727	16,584
Adjustments for:		
Depreciation of property, plant and equipment	185,461	133,079
Amortisation of deferred expenditure	8,641	–
Interest income	(273,612)	(79,959)
Interest expense	13,947	9,584
	<hr/>	<hr/>
Operating surplus before working capital changes	1,039,164	79,288
Receivables	699	43,303
Payables and grant received in advance	(225,219)	(62,484)
	<hr/>	<hr/>
Net cash generated from operating activities	814,644	60,107
	<hr/>	<hr/>
Cash flows from investing activities		
Interest received	273,612	79,959
Purchases of property, plant and equipment	(17,858)	(287,642)
Expenditure on software configuration	(172,650)	–
	<hr/>	<hr/>
Net cash generated from/(used in) investing activities	83,104	(207,683)
	<hr/>	<hr/>
Cash flows from financing activities		
Interest paid on lease liabilities	(13,947)	(9,584)
Repayment of lease liabilities	(75,055)	(76,922)
	<hr/>	<hr/>
Net cash used in financing activities	(89,002)	(86,506)
	<hr/>	<hr/>
Net increase/(decrease) in cash and cash equivalents	808,746	(234,082)
Cash and cash equivalents at beginning of financial year	9,840,169	10,074,251
	<hr/>	<hr/>
Cash and cash equivalents at end of financial year	10,648,915	9,840,169
	<hr/>	<hr/>
Cash and cash equivalents comprise:		
Bank and cash balances	1,597,144	1,677,342
Fixed deposits	9,051,771	8,162,827
	<hr/>	<hr/>
	10,648,915	9,840,169
	<hr/>	<hr/>

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

CARE COMMUNITY SERVICES SOCIETY
(Registered under the Societies Act 1966)

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

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

1 General information

The principal activities of the Society consist of providing assistance, education, training, therapy and counselling services to individuals and families and to network with recognised bodies, religious organisation and other welfare agencies to achieve the object of the Singapore Society.

The Society's place of administration is located at 103 Lavender Street, #01-02 CarePoint, Singapore 338725.

2 Material accounting policies

a) Basis of preparation

The financial statements are presented in Singapore dollar ("S\$"), which is the Society's functional currency. The financial statements have been prepared in accordance with the Societies Act 1966, Charities Act 1994 and other relevant regulations 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 assumption 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 management'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 carrying amounts of receivables, cash and cash equivalents 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.

Care Community Services Society

Care Community Services Society

2 Material accounting policies (cont'd)**a) Basis of preparation (cont'd)***New and revised standards that are adopted (cont'd)*

The adoption of these new/revised FRSs and INT FRSs did not have any material effect on the financial results or position of the Society except as disclosed below:

Amendments to FRS 1 and FRS Practice Statement 2: Disclosure of Accounting Policies

The amendments to FRS 1 and FRS Practice Statement 2 *Making Materiality Judgements* provide guidance and examples to help entities apply materiality judgements to accounting policy disclosures. The amendments require entities to disclose their material accounting policies rather than their significant accounting policies, and provide guidance on how entities apply the concept of materiality in making decisions about accounting policy disclosures.

The Society has adopted the amendments to FRS 1 on disclosures of accounting policies. The amendments have no impact on the measurement, recognition and presentation of any items in the Society's financial statements.

New and revised standards not yet effective

New standards, amendments to standards and interpretations that have been issued at the balance sheet date but not yet effective for the financial year ended 31 December 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) Income

Donations are accounted for when received.

Fees and service income are recognised over the period when services are rendered.

Subsidies, grant and funding income are recognised in accordance with the policy in Note 2(i).

Interest income is recognised on a time proportion basis.

c) Property, plant and equipment

Property, plant and equipment are initially recognised at cost and subsequently carried at cost less accumulated depreciation and any impairment in value. Depreciation is calculated on a straight-line basis so as to write off the cost of the assets over their expected useful lives as follows:

	No. of years
Office equipment	5
Furniture and fittings	3 - 5
Computers	2
Renovation	3 - 5
Motor vehicle	5
Office premises and centres	4-6

d) Leases*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.

2 Material accounting policies (cont'd)**d) Leases (cont'd)***Lease liabilities (cont'd)*

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 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.

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 assets are presented within "Property, plant and equipment" 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.

e) Funds

Unless specifically indicated, fund balances are not represented by any specific assets, but are represented by all assets of the Society.

f) Income tax

The Society, being a charity, is exempted from tax under the Income Tax Act 1947.

g) Financial assets

The Society's financial assets at amortised cost include bank and cash balances, and trade and other receivables (excluding prepayment). Financial assets are measured at initial recognition at fair value and are subsequently measured using the effective interest rate ("EIR") method and are subject to impairment. Gains and losses are recognised in profit or loss when the asset is derecognised, modified or impaired. Interest income from these financial assets is included in interest income using the EIR method.

2 Material accounting policies (cont'd)**h) Financial liabilities**

Financial liabilities include lease liabilities, accrued operating expenses and amount due to a related party. Financial liabilities are recognised on the balance sheet when, and only when, the Society becomes a party to the contractual provisions of the financial instruments. Financial liabilities are initially recognised at fair value plus directly attributable transaction costs and subsequently measured at amortised cost using the effective interest rate method.

A financial liability is derecognised when the obligation under the liability is extinguished. Gains and losses are recognised in profit or loss when the liabilities are derecognised and through the amortisation process.

i) Government grants

Government grants are recognised at their fair value when there is a reasonable assurance that the grant will be received and all attaching conditions will be complied with. Where the grant relates to an asset (either property, plant and equipment and/or deferred expenditure), the fair value is recognised as deferred capital grant on the balance sheet and is amortised over the expected useful life of the relevant asset to the profit or loss of Accumulated Fund or other funds respectively to match the depreciation charge of the asset.

When the grant relates to an expense item, it is recognised in profit or loss over the period necessary to match them on a systematic basis to the costs that it is intended to compensate.

3 Project income and project expenses

Project income and project expenses comprise the proceeds and expenses from major fundraising events.

4 Program income

Program income is derived from the following:

	Total funds	
	2023	2022
	\$	\$
Children services	138	1,245,996
Care Family services	23,957	29,849
The Care Library	449,538	188,764
Active Aging Centre - Golden Ginger	374,864	188,784
Active Aging Centre - Merpati (ceased operations in November 2022) and Circuit Road	330,378	333,806
Total program income	1,178,875	1,987,199

The above Program Income for Children services comprised of fees income of \$138 (2022: \$614,027), SCC subsidies of \$Nil (2022: \$632,745) and excess School Start Up grant \$Nil (2022: (\$776)) returned to grantor.

5 Total income

Included in total income are the following:

	Total funds	
	2023	2022
	\$	\$
Tax-deductible donations	1,205,421	937,458
Government grant income	378,420	190,635

6 Program expenses

Program expenses comprise the following:

	Total funds	
	2023	2022
	\$	\$
Children services	399,911	1,938,785
Care Family services	496,006	425,269
Active Aging Centre	583,663	429,759
The Care Library	438,041	311,651
Total	1,917,621	3,105,464

Included in program expenses are the following:

	Total funds	
	2023	2022
	\$	\$
Employee benefits expense	1,584,300	2,517,385
Depreciation (Note 9)	93,693	56,195
Rental of equipment	–	1,656
Interest expense on lease liabilities	5,113	3,100

7 Other expenses

These include:

	Total funds	
	2023	2022
	\$	\$
Employee benefits expense	1,109,809	1,082,791
Donations to Mindset	72,771	74,864
Depreciation (Note 9)	87,153	74,208
Amortisation (Note 10)	8,641	–
Management fee	–	13,500
Interest expense on lease liabilities	8,834	6,484

Care Community Services Society

8 Employee benefits expense

	← Accumulated fund \$	2023 Other funds \$	→ Total funds \$	2022 Total funds \$
Total employee benefits expenses of the Society is as follows:				
Salaries and bonus	1,528,878	698,577	2,227,455	3,040,494
Contribution to defined contribution plans	236,706	113,484	350,190	452,067
Other benefits	108,611	7,853	116,464	107,615
	<u>1,874,195</u>	<u>819,914</u>	<u>2,694,109</u>	<u>3,600,176</u>

	2023 \$	2022 \$
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Employee benefits expense is recognised in the following:

Accumulated fund	1,874,195	2,799,943
Care and Share Grant Fund	–	32,452
Active Aging Centre Accumulated Fund	394,527	272,347
Community Silver Trust Fund	–	–
President Challenge Grant Fund	27,063	123,807
SG Cares Volunteer Centre	294,873	340,938
Tote Board Community Health Fund	103,451	30,689
	<u>2,694,109</u>	<u>3,600,176</u>

Staff receiving annual remuneration exceeding \$100,000 shown in salary bands as follows:

	2023 \$	2022 \$
<i>\$100,001 to \$200,000</i>		
- Executive Director	1	1
- Head of Department	1	–

Care Community Services Society

9 Property, plant and equipment

	Office equipment \$	Furniture & fittings \$	Computers \$	Renovation \$	Motor vehicle \$	Office premises and centres \$	Total \$
2023 Cost							
At 1.1.2023	36,172	8,976	266,381	329,674	91,888	527,550	1,260,641
Additions	7,808	3,330	6,720	–	–	102,501	120,359
Disposal	–	–	(99,445)	–	–	–	(99,445)
At 31.12.2023	<u>43,980</u>	<u>12,306</u>	<u>173,656</u>	<u>329,674</u>	<u>91,888</u>	<u>630,051</u>	<u>1,281,555</u>
Accumulated depreciation							
At 1.1.2023	13,910	2,069	195,535	129,915	91,888	273,571	706,888
Depreciation charge	6,956	2,779	47,781	54,665	–	73,280	185,461
Disposal	–	–	(99,445)	–	–	–	(99,445)
At 31.12.2023	<u>20,866</u>	<u>4,848</u>	<u>143,871</u>	<u>184,580</u>	<u>91,888</u>	<u>346,851</u>	<u>792,904</u>
Net carrying value							
At 31.12.2023	<u>23,114</u>	<u>7,458</u>	<u>29,785</u>	<u>145,094</u>	<u>–</u>	<u>283,200</u>	<u>488,651</u>
2022 Cost							
At 1.1.2022	27,471	44,849	344,357	298,996	91,888	375,702	1,183,263
Additions	18,255	7,149	87,612	186,705	–	151,848	451,569
Disposal	(9,554)	(43,022)	(165,588)	(156,027)	–	–	(374,191)
At 31.12.2022	<u>36,172</u>	<u>8,976</u>	<u>266,381</u>	<u>329,674</u>	<u>91,888</u>	<u>527,550</u>	<u>1,260,641</u>
Accumulated depreciation							
At 1.1.2022	19,387	42,061	326,949	266,704	91,888	201,011	948,000
Depreciation charge	4,077	3,030	34,174	19,238	–	72,560	133,079
Disposal	(9,554)	(43,022)	(165,588)	(156,027)	–	–	(374,191)
At 31.12.2022	<u>13,910</u>	<u>2,069</u>	<u>195,535</u>	<u>129,915</u>	<u>91,888</u>	<u>273,571</u>	<u>706,888</u>
Net carrying value							
At 31.12.2022	<u>22,262</u>	<u>6,907</u>	<u>70,846</u>	<u>199,759</u>	<u>–</u>	<u>253,979</u>	<u>553,753</u>

Care Community Services Society

9 Property, plant and equipment (cont'd)

a) Additions to property, plant and equipment ("PPE") as follows:

	2023 \$	2022 \$
PPE excluding rights-of-use assets ("ROU")		
- Office equipment	7,808	6,176
- Furniture & Fitting	3,330	7,149
- Computers	6,720	87,612
- Renovation	—	186,705
	17,858	287,642
ROU		
- Office equipment	—	12,079
- Office and premises	102,501	151,848
	102,501	163,927
	120,359	451,569

b) Depreciation charge are allocated as follows:

Program expenses		
- Accumulated fund	24,982	17,832
- Active Aging Centre (Note 16)	68,151	38,363
- Tote Board Community Health Fund (Note 20)	560	—
	93,693	56,195
Project expenses	4,615	2,676
Other expenses (Note 7)	87,153	74,208
	185,461	133,079

Nature of the Society's leasing activities

The Society's leasing activities comprise the following:

- The Society leases various office premises and centres from related and non-related parties. The leases have an average tenure of between one to five years with option to extend for another three years; and
- In addition, the Society leases certain premises and office equipments with contractual terms of one to five years. These leases are short-term or low-value items. The Society has elected not to recognise right-of-use assets and lease liabilities for these exempted leases.

Care Community Services Society

9 Property, plant and equipment (cont'd)*Nature of the Society's leasing activities (cont'd)*

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

Carrying amount of right-of-use assets ("ROU")

	2023 \$	2022 \$
<u>Classified within property, plant and equipment</u>		
Carrying amount of ROU:		
- Office premises and centres	283,200	253,979
- Office equipment	9,462	11,878
Additions		
- Office premises and centres	102,501	151,848
- Office equipment	—	12,079
Depreciation of ROU:		
- Office premises and centres	73,280	72,560
- Office equipment	2,416	201

Amounts recognised in balance sheet

	2023 \$	2022 \$
<i>Carrying amount of lease liabilities</i>		
Current	75,149	65,978
Non-current	233,826	215,551
	308,975	281,529

Amounts recognised in statement of comprehensive income

	2023 \$	2022 \$
<i>Depreciation charge for the financial year</i>		
Office premises and centres	73,280	72,260
Office equipment	2,416	201

Lease expense not included in the measurement of lease liabilities

	2023 \$	2022 \$
Lease expenses - short term leases	4,981	7,283
Lease expenses - low value assets leases	—	4,791
	13,947	9,584

Total cash flow for leases amounted to \$93,983 (2022: \$98,580).

Care Community Services Society

9 Property, plant and equipment (cont'd)*Nature of the Society's leasing activities (cont'd)*

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

	Lease liabilities	
	2023	2022
	\$	\$
Balance at 1 January	281,529	194,524
Changes from financing cash flows:		
- Repayments	(75,055)	(76,922)
- Interest paid	(13,947)	(9,584)
Non-cash changes		
- Interest expense	13,947	9,584
- Additions of new leases	102,501	163,927
Balance at 31 December	308,975	281,529

10 Deferred expenditure

	2023	2022
	\$	\$
Cost		
Balance at beginning of financial year	—	—
Additions	172,650	—
Balance at end of financial year	172,650	—
Amortisation		
Balance at beginning of financial year	—	—
Amortisation charge for the financial year	8,641	—
Balance at end of financial year	8,641	—
Net carrying amount	164,009	—

Deferred expenditure relates to expenses incurred to configure and customise cloud computing software service subscribed by the Society.

The expenditures are amortised using the straight-line method over the service contractual terms of 2 to 3 years.

11 Other receivables

	2023	2022
	\$	\$
Deposits	53,116	13,528
Prepayments	48,284	120,321
Interest receivables	165,454	62,520
	266,854	196,369

Care Community Services Society

12 Amount due to a related party

This amount represents expenses paid on behalf by Trinity Christian Centre Limited and is unsecured, interest free and repayable on demand.

13 Deferred capital grant

	2023	2022
	\$	\$
<i>Grant - related to assets</i>		
Balance at beginning of financial year	117,110	55,379
Add: Grant received during the financial year	—	55,024
Less: Grant reversed out during the financial year	(5,846)	—
Grant amortised during the financial year		
- Accumulated Fund	(54,382)	(43,832)
- Active Aging Centre (Note 16)	(27,178)	(4,919)
- Tote Board Community Health Fund (Note 20)	(560)	—
	(82,120)	(48,751)
Fund transferred during the financial year		
- Accumulated Fund	110,739	—
- Community Silver Trust Fund (Note 14)	5,228	28,390
- Care and Share Grant Fund (Note 15)	—	24,414
- Active Aging Centre (Note 16)	80,351	—
- President Challenge Fund (Note 18)	—	2,654
- Tote Board Community Health Fund (Note 20)	3,360	—
	199,678	55,458
Balance at end of financial year	228,822	117,110

14 Community Silver Trust Fund

Details of Community Silver Trust ("CST") Fund which is for the Active Aging Centre are as follows:

	2023	2022
	\$	\$
Balance at beginning of financial year	146,656	149,674
Community Silver Trust - Matching Grant	—	63,505
Excess grant refunded during the financial year	(134)	—
Expenditure	(13,133)	(38,133)
	(13,267)	25,372
Fund transferred during the financial year		
- Deferred Capital Grant (Note 13)	(5,228)	(28,390)
Balance at end of financial year	128,161	146,656

Care Community Services Society

14 Community Silver Trust Fund (cont'd)

The following shows the amount of donations received during the financial year for eligible programme under the CST Funding:

	2023 \$	2022 \$
<i>Active Aging Centre</i>		
Tax-deductible donations	14,610	10,127
Non-tax deductible donations	1,726	4,698
Total	16,336	14,825

The CST Funding of \$16,336 (2022: \$14,825) will only be recorded as income in the Community Silver Trust Fund in the financial year ending 31 December 2024 (2022: financial year 2023) upon approval from Ministry of Health ("MOH").

The CST Funding can be used for new programmes/initiatives to extend the range of Intermediate and Long Term Care ("ILTC") services, to enhance or improve the existing capabilities, increase the capacity of existing services and to fund recurrent operating expenses or to offset the existing co-funding component of Government-funded services.

15 Care and Share Grant Fund

	2023 \$	2022 \$
Balance at beginning of financial year	(290,000)	(225,987)
Grant received during the financial year	290,000	–
Expenditure	–	(39,599)
	290,000	(39,599)
Fund transferred during the financial year - Deferred Capital Grant (Note 13)	–	(24,414)
Balance at end of financial year	–	(290,000)

This represented a dollar and twenty-five cents matching grant for every eligible donation dollar for the first \$1,000,000, a dollar matching grant for every eligible donation dollar for the subsequent \$1,000,000 and sixty-five cents matching grant for every eligible donation dollar for the next subsequent \$1,000,000 that the Society raises between 1 December 2013 and 31 March 2016. The grant shall be used to develop social service related SSOs ("Social Service Organisation") and their programmes to better serve the beneficiaries. The grant could be used for the following areas:

- (i) Capability Building
- (ii) Capacity Building
- (iii) New Initiatives/Expansion of existing services
- (iv) Critical Existing Needs (up to 20% of the grant)

The Society had up to 31 March 2022 to utilise the grant and which they did so.

Care Community Services Society

16 Active Aging Centre Accumulated Fund

	2023 \$	2022 \$
Balance at beginning of financial year	661,647	485,722
Donation received	16,336	14,825
Recurrent funding and service income (Note 4)	705,242	522,590
Expenditure	(535,602)	(365,470)
Other grants received	208,876	3,980
	394,852	175,925
Fund transferred during the financial year - Deferred Capital Grant (Note 13)	(80,351)	–
Balance at end of financial year	976,148	661,647

The Active Aging Centre ("AAC") Accumulated Fund represents accumulated funds for the operations of the Active Aging Centre at Merpati (ceased operations in November 2022), Circuit Road and Golden Ginger.

Included in expenditure are the following:

	2023 \$	2022 \$
Depreciation (Note 9)	68,151	38,363
Amortisation of Deferred Capital grant (Note 13)	(27,178)	(4,919)
Employee benefits expense (Note 8)	394,527	272,347

17 School Start-up Grant Fund

	2023 \$	2022 \$
Balance at beginning of financial year	10,184	11,604
Excess grant refunded during the financial year	–	(776)
Expenditure	–	(644)
Balance at end of financial year	10,184	10,184

The purpose of the School Start-up Grant Fund is to provide funding by subsidising start-up costs associated with the operations of the School-based Student Care Centre ("SCC") for the care and supervision of students.

18 President's Challenge Fund

	2023 \$	2022 \$
Balance at beginning of financial year	40,411	93,493
Grant received during the financial year	–	96,250
Expenditure	(38,011)	(146,678)
	(38,011)	(50,428)
Fund transferred during the financial year - Deferred Capital Grant (Note 13)	–	(2,654)
Balance at end of financial year	2,400	40,411

Care Community Services Society

18 President's Challenge Fund (cont'd)

The purpose of the President's Challenge Fund acts as a call to all Singaporeans in doing their part in building a more caring and inclusive society. It is an annual community outreach and fundraising campaign for charities selected every year by the President's Office.

19 SG Cares Volunteer Centre Fund

	2023 \$	2022 \$
Balance at beginning of financial year	(266)	66,392
Grant received during the financial year	336,000	280,000
Expenditure	(300,709)	(346,658)
	35,291	(66,658)
Balance at end of financial year	35,025	(266)

The purpose of the grant is to provide funding for the Volunteer Centres in Geylang Town and Serangoon Town for the project titled "SG Cares Volunteer Centre Development Programme". The objectives of the project are to grow and develop sustainable volunteerism, develop and train volunteer leaders, forming and facilitate effective partnerships, and to make an impact to the community with the volunteer programmes.

During the financial year, the Society has signed the third-year funding agreement with the Ministry of Culture, Community and Youth for the Volunteer Centre in Geylang Town for the project period from 23 November 2022 to 22 November 2024.

The Society has also signed the first-year funding agreement for the Volunteer Centre in Serangoon Town for the project period from 1 July 2023 to 30 June 2025.

20 Tote Board Community Health Fund

	2023 \$	2022 \$
Balance at beginning of financial year	(35,288)	–
Recurrent funding and service income	199,575	420
Expenditure	(141,738)	(35,708)
	57,837	(35,288)
Fund transferred during the financial year - Deferred Capital Grant (Note 13)	(3,360)	–
Balance at end of financial year	19,189	(35,288)

The purpose of the grant is to determine the appropriate service model that is effective and can be used to potentially mainstream for Cognitive Intervention Programme ("CIP") as a targeted programme. It aims to assess the resources and operationalisation of CIP as a targeted intervention, and clients' willingness to pay. The Society is one of the service providers in implementing the CIP pilot.

Care Community Services Society

20 Tote Board Community Health Fund (cont'd)

Included in expenditure are the following:

	2023 \$	2022 \$
Depreciation (Note 9)	560	–
Amortisation of Deferred Capital grant (Note 13)	(560)	–
Employee benefits expense (Note 8)	103,451	30,689

21 Related party transactions

The following transactions took place between the Society and an organisation in which the President and a board member of the Society are the directors during the financial year on terms agreed by the parties concerned:

	2023 \$	2022 \$
Management fee paid	–	13,500
Rental of premises paid	80,022	74,567
Utilities paid	11,359	9,499
Donations received	(155,000)	–

22 Key management personnel compensation

Total key management personnel compensation is analysed as follows:

	2023 \$	2022 \$
Salaries and bonus cost	461,989	454,026
Contribution to defined contribution plans	66,670	65,055
	528,659	519,081

The above key management personnel compensation is in respect of top 5 (2022: 5) key executives.

The board members of the Society do not receive any remuneration.

23 Financial instruments**a) Categories of financial instruments**

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

	2023 \$	2022 \$
<i>Financial assets</i>		
Financial assets at amortised cost	10,983,419	10,103,335
<i>Financial liabilities</i>		
Financial liabilities at amortised cost	709,614	678,262

23 Financial instruments (cont'd)**b) Financial risk management**

Risk management is carried out under policies approved by the Board. The Board approves guidelines for overall risk management, as well as policies covering these specific areas.

Foreign exchange risk

The Society has no significant exposure to foreign exchange risk as its transactions are substantially in Singapore dollar and it has no foreign currency denominated assets or liabilities.

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Society. The Society manages these risks by monitoring credit collection and limiting the aggregate risk to any individual counterparty. As the Society does not hold any collateral, the maximum exposure to credit risk is the carrying amount of each class of financial instruments presented on the balance sheet. Cash and cash equivalents are placed in financial institution with good credit rating.

It is the Society's policy that all customers who transact on credit terms are subject to credit verification procedures.

The following sets out the Society's internal credit evaluation practices and basis for recognition and measurement of expected credit losses ("ECL"):

Description of evaluation of financial assets	Basis for recognition and measurement of ECL
Counterparty has a low risk of default and does not have any past due amounts	12-month ECL
Contractual payments are more than 30 days past due or where there has been a significant increase in credit risk since initial recognition	Lifetime ECL - not credit-impaired
Contractual payments are more than 90 days past due or there is evidence of credit impairment	Lifetime ECL - credit-impaired
There is evidence indicating that the Society has no reasonable expectation of recovery of payments such as when the debtor has been placed under liquidation or has entered into bankruptcy proceedings	Write-off

Credit risk exposure in relation to financial assets at amortised costs is insignificant and accordingly no credit loss allowance is recognised as at 31 December 2023 and 31 December 2022.

Interest rate risk

The Society's income and operating cash flows are substantially independent of changes in market interest rate as it has no variable interest-bearing assets or liabilities.

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

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

	1 year or less \$	1 to 5 years \$	Over 5 years \$	Total \$
2023				
Payables	403,962	–	–	403,962
Lease liabilities	88,890	253,570	–	342,460
2022				
Payables	400,083	–	–	400,083
Lease liabilities	78,377	205,898	36,374	320,649

c) Fair values

The carrying amounts of the Society's financial assets and liabilities approximate their fair values.

24 Fund management

The Society's objectives when managing its funds are to safeguard and maintain adequate working capital to continue as a going concern and to develop its principal activities over the longer term from donations, grants and programmes income. The Society's funds comprise its accumulated and other funds.

The Society's objective is to build up its reserves to a level equivalent to two times of annual operating expenditure.

25 Capital commitments

As at balance sheet date, capital commitments authorised but not provided for in the financial statements are as follow:

	2023 \$	2022 \$
Contracted amounts for development of management systems	–	82,737

26 Authorisation of financial statements

The financial statements of the Society for the financial year ended 31 December 2023 were authorised for issue by the Board on 25 April 2024.

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