

# Weaving Strength & Tenacity

*into the lives of those we serve*

## CONTACT US

 FRCS FSC (Clementi)  
Blk 346 Clementi Avenue 5  
#01-10/32 Singapore 120346

 FRCS FSC (West Coast)  
Blk 702 West Coast Road  
#01-347 Singapore 120702

 6779 9488

 [enquiry@frcsfsc.sg](mailto:enquiry@frcsfsc.sg)

## OUR OPERATING HOURS

|                      |  |
|----------------------|--|
| Monday and Wednesday | 9.00am to 6.00pm   |
| Tuesday and Thursday | 9.00am to 9.00pm<br>(6.00pm to 9.00pm - on an appointment basis) |
| Friday               | 9.00am to 5.30pm   |

For more information, visit us at

**SG Cares Volunteer Centre @ Clementi**  
Email: [volunteer@frcsfsc.sg](mailto:volunteer@frcsfsc.sg)



[www.frccsfsc.sg](http://www.frccsfsc.sg)



[www.facebook.com/FRCSFSC](http://www.facebook.com/FRCSFSC)



@sgcaresvclementi

Member of



Supported by



Operator of



**FRCS FSC ANNUAL REPORT**  
FY 2023/2024

## CONTENTS

|    |                                      |    |                    |    |                               |
|----|--------------------------------------|----|--------------------|----|-------------------------------|
| 01 | ABOUT US                             | 02 | CHAIRMAN'S MESSAGE | 04 | MANAGEMENT COMMITTEE          |
| 05 | STAFF TEAM                           | 06 | SERVICES           | 15 | FOCUSED INTERVENTION TEAMS    |
| 19 | ACHIEVEMENTS AND KEY HIGHLIGHTS      | 26 | RESEARCH PROJECT   | 27 | STAFF DEVELOPMENT INITIATIVES |
| 33 | SG CARES VOLUNTEER CENTRE @ CLEMENTI | 44 | ACKNOWLEDGEMENTS   | 48 | FINANCIAL STATEMENTS          |

### FINANCIAL YEAR

Unless otherwise specified, this report is applicable for the financial year ending 30 June 2024 so as to align with the financial year adopted by Rotary International and the Foundation of Rotary Clubs (Singapore) Ltd.

### DISCLAIMER

The report is accurate at the point of publishing. Should there be further updates to the report thereafter, the revised version can be found online at [www.frcsfsc.sg](http://www.frcsfsc.sg).

# ABOUT US

Established in 1997, Foundation of Rotary Clubs Singapore Family Service Centre (FRCS FSC) is a division of the Foundation of Rotary Clubs (Singapore) Ltd (FRCS), which is part of Rotary International, the first service club organisation in the world. Previously named Rotary FSC, the Centre was rebranded as FRCS FSC in January 2020, to align itself with its parent organisation.

From its main office located in Clementi, FRCS FSC has been serving the communities of Clementi and West Coast, as well as parts of Bukit Timah and Ulu Pandan for over two decades. In February 2020, FRCS FSC's services were made more accessible to residents in West Coast with the setting up of a branch there.

Since April 2021, FRCS has been appointed the operator of the SG Cares Volunteer Centre (VC) @ Clementi. The SG Cares VC is sited within the FSC at its Clementi office.

### OUR MOTTO

Service Above Self

### OUR MISSION AND VISION

Impacting every family and individual in need through our ideal of Service Above Self

### OUR OBJECTIVES

- To strengthen the potential of individuals, families and groups with different concerns
- To provide family-oriented programmes which are responsive to the changing needs of the community
- To collaborate with community organisations to improve social services for persons and their families who are in need

### OUR SHARED BELIEFS

- Teamwork – Supporting one another as a team in achieving our Centre's objectives
- Respect – Upholding the dignity, rights and worth of every individual: our clients, partners and colleagues
- Integrity – Adhering to the Code of Conduct and the highest standards of ethical practice
- Professionalism – Maintaining the highest professional standards and having positive regard for others and self
- Client-centredness – Placing clients' interests as the core and priority in all matters
- Compassion – Understanding and love for self and others

### OUR STRATEGIC DIRECTIONS

The Management Committee and the Staff Team of FRCS FSC are committed to drive towards:

- Our Mission and Objectives and be Recognised as an Integral Social Service Resource in Singapore
- A Strong Family Service Centre in Supporting Individuals and Families who are facing various Challenges
- Meeting Needs of Clients through Evidence-based Practice and Research and Growth towards Specialisation
- Growing Staff Capability through Training Programmes and Structured Supervision
- Enhancing Collaboration with Key Stakeholders in Supporting the Needs of our Clients

# CHAIRMAN'S MESSAGE

## Going From Strength to Strength

A common thread running through all our work at FRCS FSC, has been a thoughtful determination to weave strength and tenacity into the lives of those we serve. In FY 2023/2024, we cared for 634 clients through our Case Work and Counselling services and connected 529 clients to resources via Information and Referral services. Additionally, I would like to highlight some of our achievements this year.

Our Focused Intervention Teams (FITs) are going from strength to strength in enabling FRCS FSC to offer specialised services for various client groups. Launched in 2022, the FIT for Counselling and Psychotherapy Services has swiftly introduced measures to enhance counselling competencies of staff, so that they can be even more equipped to help clients facing intrapersonal, interpersonal, marital, and family issues.

As a community partner of the team at Ng Teng Fong General Hospital's Alcohol-Related Frequent Attenders (ARFA) programme, FRCS FSC has been offering support to persons with Alcohol Use Disorder and their family members in the community through the SobeRISE programme. We are heartened that the collaboration between SobeRISE and ARFA was featured in *The Straits Times* in April 2024.

We also created two educational resources on pertinent issues for our clients and the public. *SipSmart* is a pocket-sized guide that features strategies on managing alcohol consumption and provides information on where to get help. *Let's Talk to Our Children About Anxiety* is an e-booklet to increase parents and caregivers' awareness of the issue in children aged 4 to 7.

## Building a Tenacious Team

The FRCS FSC Management Committee (MC) and I deeply appreciate our staff for their unfaltering commitment. As with our predecessors, we have made staff welfare one of our top priorities. It is vital for us to take care of our staff, because it empowers them to care for their clients who are facing increasingly complex issues. We have anchored down and focused

on staff's mental well-being. By enhancing FRCS FSC's Employee Assistance Programme, staff can access support services seamlessly for a wider range of concerns.

As my tenure as Chairman has come to an end, we welcome our next leader, Mr Jeyan Nadarajah. With experience serving in the MC, Mr Jeyan brings new vigour to the Centre's development. He will lead a vibrant and dedicated team that includes newly appointed members with fresh perspectives. I am confident that staff welfare will continue to be of foremost importance under Mr Jeyan's leadership.

## Growing Steadily Through the Years

It has been a joy and privilege for me to journey with FRCS FSC these past six years. Joining the MC in July 2018, I went on to take up the role of Vice-Chairman two years later and eventually to serve as Chairman from 2022 to 2024. Looking back, I am filled with gratitude that I got to witness various aspects of the Centre's work come together despite challenges posed by the COVID-19 pandemic.

As a leader in those trying times, I saw the importance of setting an even pace for the organisation, rallying the staff, and bolstering their team spirit. Today, I can see how FRCS FSC has grown steadily and reached significant milestones. Not only did we open a branch in West Coast in 2020, we were also appointed by the SG Cares Office to run the SG Cares Volunteer Centre (VC) @ Clementi in 2021. Furthermore, we celebrated our 25<sup>th</sup> anniversary in 2023.

Through the years, there were many opportunities for me to contribute to programme development at the FSC and VC too. I found our strategic planning retreats to be particularly meaningful as they allowed the MC to meet with staff to envision FRCS FSC's next steps. By interlacing creative ideas with dreams for the future, we crafted a tapestry of care for all ages.

Ultimately, it was splendid to watch our plans materialise.

**“The FRCS FSC Management Committee and I deeply appreciate our staff for their unfaltering commitment. As with our predecessors, we have made staff welfare one of our top priorities. It is vital for us to take care of our staff, because it empowers them to care for their clients who are facing increasingly complex issues.”**

## Acknowledgements

I would like to thank the MC for their unflagging zeal and determination to propel FRCS FSC to greater heights. As Vice-Chairperson Ms Angela Chin retires from the committee, I wish to express my heartfelt appreciation for her dedication and steadfastness. A stalwart in the MC, Ms Chin served first as the Honorary Treasurer for four years and subsequently for two years as a Vice-Chairperson.

In addition, I would like to thank our Executive Director Mr Amran Jamil for his stewardship of the Centre. With Mr Amran at the helm and steady support from the staff team, FRCS FSC has grown tremendously. Not only has it taken on new responsibilities, it is also seizing opportunities to do more for the community. Moreover, the Centre has maintained a zero employee attrition rate over the past couple of years.

On behalf of FRCS FSC, I would like to thank the Ministry of Social and Family Development, National Council of Social Service, Community Chest, SG Cares Office of the Ministry of Culture, Community and Youth, National Addictions Management Service, community and grassroots organisations, Foundation of Rotary Clubs (Singapore) Ltd, Rotary Clubs and our volunteers for their unwavering support. Let us continue to work together to strengthen the fabric of our community.

**Mr Khushroo Dastur**  
Chairman  
FRCS Family Service Centre  
Management Committee



# MANAGEMENT COMMITTEE

The FRCS FSC Management Committee (MC) consists of volunteers who are professionals from various fields, such as Human Resource, Finance, Business, Social Work, and others.

The MC is further divided into four sub-committees to oversee key areas of development for the FSC, namely, Strategic Planning, Finance, Human Resource and Services.



# STAFF TEAM



# SERVICES

## AN OVERVIEW OF OUR SERVICES

### INFORMATION AND REFERRAL

We link people in need of support with community resources. Persons may call, walk-in, write or email their queries on individual, couple, family or interpersonal issues. Our FSC collaborates with schools, hospitals, grassroots organisations, the police, the Ministry of Social and Family Development, self-help groups and social service agencies to support the persons and families in need.

### CASE WORK

We provide support and assistance to individuals and their families by helping them develop insight on issues they struggle with; empowering them to cope better with life challenges; as well as assessing their different needs and linking them to relevant community resources. We work with a wide range of clients, including children, youths and the elderly.

**Case Work services** provided by social workers and counsellors enable clients to gain a deeper understanding of their personal, social or emotional issues, and how to work towards resolving them.

#### Types of Issues Presented in Case Work

- Marital
- Parenting/Child Management
- Financial
- Family Violence/Abuse
- Interpersonal Relationships
- Others, for example, concerns relating to the elderly, caregiving and addictions

### GROUP WORK

Our programmes target specific issues that concern different groups of people including children, youths and parents. Programme participants gain skills and insights through our workshops, talks and other activities that help them improve their personal well-being and their family life.

### COMMUNITY WORK

We conduct outreach to residents and partners to:

- Increase awareness of our programmes and services among individuals and families in need of support; and
- Collaborate with community partners, to bring about adequate support for individuals and families.

## OUR YEAR IN SUMMARY: WEAVING STRENGTH & TENACITY INTO THE LIVES OF THOSE WE SERVE

### CASTING LIFELINES

 **529** clients connected to resources via **Information & Referral\***

### INSPIRING STRENGTH

 **634** clients empowered to overcome life challenges through **Case Work & Counselling\***

### Top 5 Presenting Issues\*

- Financial
- Emotional
- Accommodation/Shelter
- Family Violence
- Family Issues

### JOURNEYING ALONGSIDE

 We worked with clients on a range of concerns.

### UNLEASHING POTENTIAL

 **>430** beneficiaries enriched by impactful programmes\*\*

### SPARKING JOY

 **>120** hours of dedicated service by **>30** volunteers\*\*

### UPLIFTING COMMUNITIES

 **>45** donors, funders & partner organisations gave generously to support our cause\*\*

### GROWING NETWORKS

 **>40** collaborations with partner organisations to extend our reach\*

\* Data reflects cases managed by the FSC and collaborations with partners for the period of 1 April 2023 to 31 March 2024.

\*\* Data reflects programmes or events for the financial year ending 30 June 2024.

## GROUP WORK



### Differentiating Needs and Wants

On 8 September 2023, a team from DBS Private Banking organised a school holiday programme for our beneficiaries as part of their Corporate Social Responsibility initiatives through the SG Cares Volunteer Centre (VC) @ Clementi. 11 children and youth aged 7 to 14 participated in the programme, learning how to spend money wisely through a talk titled "Differentiating Needs and Wants" in a fun and relaxed setting. The volunteers spared no effort in planning games, drawing activities, and a delicious lunch for everyone.



▲ Enthusiastic volunteers decorated the Centre's Activity Wing to set the mood for the programme.



▲ Each child received vouchers to purchase necessities and a personalised present based on what he or she had wished for.



### Flourishing Forms: Water Colouring

In partnership with Art Outreach Singapore, we organised a school holiday programme for our beneficiaries on 27 November and 1 December 2023. Art Outreach Singapore is a non-profit arts intermediary dedicated to promoting art appreciation and strengthening networks in the local art ecosystem.

15 children and youth aged 7 to 15 attended the programme which consisted of two half-day sessions. In the first session, the children were taught water colouring techniques and the art of close observation by an artist. In the second session, the children applied what they learnt by observing framed insect specimens and using water colouring techniques to create paintings of them. They concluded the programme by sharing the narratives behind their artwork in a group.



▲ The children expressed their creativity through colours and painting.



▲ They shared about their creations with one another.



## Youth Spark

On 5 and 6 June 2024, we conducted our first run of DiscoverHEROES! Youth Spark programme, "Island Escape Journey", over two half-day sessions at Pandan Reservoir and Sentosa. Jointly developed with The Singapore Scout Association, the action-oriented programme provided a platform for the youth to express themselves through outdoor activities.

Whether it was kayaking or participating in a scavenger hunt, the youths displayed perseverance in working together to reach common goals. Through group sessions, they also brainstormed creative solutions to overcome various challenges.

Designed to stretch the youths' minds, the group sessions were facilitated by Social Workers Ms Ng Rui Fang and Ms Hayley Hoe Qian Yu, with support from Community Partnership Assistant Mr Terence Leong Jing Yuen. We envision developing the programme further with The Singapore Scout Association to benefit more youths.



▲ The youth learnt teamwork by kayaking together.

## That's How I Feel

On 12 and 13 June 2024, we conducted "That's How I Feel", a DiscoverHEROES! school holiday programme for 16 children and youth aged 6 to 15. Held over two half-day sessions, the programme empowered participants to better identify emotions and enhance self-regulation skills crucial for personal growth and resilience.

They created personalised Calm-down Jars, a soothing sensory tool to help manage strong emotions. In addition, they engaged in Nagomi Art, a Japanese technique that involves blending pastel tones to visually represent one's emotions. Both experiences allowed them to explore and express their feelings, openly discuss their feelings in a supportive and nurturing environment, and learn effective coping strategies to navigate strong emotions.



▲ The Nagomi Art facilitator (second row, first from left) taught the participants how to blend pastel tones to visually represent their emotions.



▲ The participants listened attentively to Social Worker Ms Suhaina Samsi and Community Partnership Assistant Mr Terence Leong Jing Yuen, who facilitated the programme.



## Mindfulness-Based Relapse Prevention (Third Run)

We organised a third run of the SuperMIND! "Using Mindfulness for Relapse Prevention" workshop on 8 and 15 December 2023 to introduce the practice of mindfulness to individuals recovering from Alcohol Use Disorder.

Besides enhancing a sense of self-acceptance, mindfulness practice can help a person to be more aware of one's alcohol use behaviour. Consequently, this can help the individual to manage his or her actions. In addition, it can increase one's understanding on how craving for alcohol may decrease as recovery progresses. Eight participants attended the workshop, giving positive reviews of it. We will evaluate the workshop and consider running it bi-annually.





## Finding Your Spark

We piloted SuperME! "Finding Your Spark" to help nine clients develop new skills, discover their potential, and build friendships through art and craft activities. Over four sessions from 21 February to 13 March 2024, the clients learnt how to make cards from an experienced facilitator, Ms Tham Ee Mei. Forming friendships and strengthening their social support network in the process, the participants shared passionately about how enlightening the programme was for them. As a group, they had unearthed the intriguing nature of art as a valuable and positive way to cope with challenges.

► The group members learnt card making, guided by Ms Tham step by step.



► They got together again on 17 April 2024 to celebrate their growth and achievements.



► For the programme finale, they visited National Gallery Singapore on 30 May 2024.



► On 1 and 2 July 2024, the group and our staff helped out in Ms Tham's personal project to make appreciation cards for nurses. The cards were gifted to nurses of 45 National Kidney Foundation dialysis centres.

## COMMUNITY WORK

We networked with the following agencies between 1 April 2023 and 31 March 2024:

- 32 Pages
- Ageing in Place Committee @ West Coast
- aLife Ltd
- Art Outreach Singapore
- Association of Professional Social Workers of Cambodia
- Auntie Cheng Home Solutions Pte Ltd
- Bizlink Centre Singapore Ltd
- Bukit Panjang Single Member Constituency
- Bukit Timah Constituency Office and Grassroots Organisations
- Caregivers Alliance Limited
- Catholic Junior College
- Clementi Constituency Office and Grassroots Organisations
- College of Allied Educators Counselling Centre
- Daughters of Tomorrow
- Family Justice Courts
- GEM New Start Centre
- The Helping Hand
- Holland-Bukit Timah Group Representation Constituency
- Jampacked @ West Coast, Jamiyah Singapore
- Lions Befrienders Community Case Management Service West
- Lions Befrienders Singapore
- Loh & Loh Clinic & Surgery
- Ministry of Human Resources and Social Development and Arweqah Company, Saudi Arabia
- National University Health System
- Ng Teng Fong General Hospital – Alcohol-Related Frequent Attenders (ARFA) Programme Team
- NTUC First Campus
- People's Association (Membership & Partnership Division)
- Project Green Ribbon Limited
- Rotary E-Club of 3310
- Rotary My Wish
- Samaritans of Singapore (SOS)
- SASCO@WestCoast Active Ageing Centre (Care)
- Silver Generation Office (Holland-Bukit Timah)
- Silver Generation Office (Jurong)
- Singapore General Hospital – Alcohol-Related Frequent Attenders (ARFA) Programme Team
- Singapore Prison Service
- Social Service Office @ Queenstown, Jurong East, Clementi
- The Singapore Scout Association
- The Social Kitchen
- Tokyo Metropolitan Government – Bureau of Social Welfare
- WE CARE Community Services Ltd
- West Coast Constituency Office and Grassroots Organisations
- West Coast Green Residents' Network
- Yayasan MENDAKI
- Youth Care Local Network by SHINE Children and Youth Services

# COMMUNITY WORK

## Roadshow Events

As part of FRCS FSC outreach efforts and in support of grassroots initiatives, we set up booths at various community events to raise awareness of our services and programmes among the residents. At the same time, we showcased the SG Cares VC @ Clementi and its volunteering opportunities at these events.

**West Coast Green Residents' Network (RN) National Day Celebration:** We showcased the Focused Intervention Team (FIT) for Addictions and Mental Health, as well as the FIT for Early Childhood and Parenting at the West Coast Green RN National Day Celebration on 12 August 2023 at the community plaza in front of Block 706 Clementi West Street 1. Besides learning about these specialised services offered by FRCS FSC, the residents enjoyed a line-up of fun activities and live stations set up by West Coast Green RN.

**Active Ageing Carnival:** On 15 October 2023 and 14 January 2024, we took part in Active Ageing Carnivals held at West Coast Community Centre (CC) and Block 608 Clementi West Street 1 respectively. Organised by West Coast Grassroots Organisations, the carnivals showcased community efforts in promoting active ageing and healthy living amongst senior residents.



▲ Residents learnt tips on physical and mental self-care through quizzes at our booth in West Coast CC.



▲ The residents were keen to learn more about our services and programmes.



▲ Minister Desmond Lee (centre) visited our booth at the Active Ageing Carnival in West Coast CC too.



▲ Minister for National Development, Mr Desmond Lee, (sixth from left) with West Coast Green RN grassroots leaders at our booth.



▲ We engaged residents with games at the carnival held at Block 608 Clementi West St 1.

## FOCUSED INTERVENTION TEAMS

Focused Intervention Teams (FITs) are formed as part of concerted efforts to enhance staff competencies and build specialisations in targeted areas in helping our clients. We launched two new FITs in FY 2021/2022, building upon the foundation of earlier work done in the areas of Addictions and Mental Health (AMH) and Early Childhood and Parenting (ECP). Soon after, the FIT for Counselling and Psychotherapy Services (CAPS) was started in FY 2022/2023. To support each FIT, we send our staff for clinical training and supervision to enhance their capabilities in the respective specialisations.

### FIT FOR AMH

While the FIT for AMH continues to provide case management for clients affected by Alcohol Use Disorder (AUD) and their family members, we strive to offer outreach programmes related to alcohol use

and mental health issues as well. On top of that, we organise training to build up staff competencies in this area of work.

#### Excessive Alcohol Consumption and Its Consequences:

In 2023, our FIT for AMH proudly partnered the ACE Team of Ministry of Manpower to organise talks on 16 July and 13 September to reach out to over 100 migrant workers at their dormitories.

Creating an awareness of alcohol addiction, the talks also provided information on mental health resources and support systems available for migrant workers.

Recognising the power of the lived experience, we invited members of Alcoholics Anonymous, who are in recovery, to share their stories of overcoming addiction. Their inspiring stories resonated deeply with the migrant workers, offering invaluable hope.



**SoberPLAY! On the Ground:** We organised SoberPlay! events on 18 April and 30 May 2024, with the goal of bringing together individuals dealing with alcohol-related challenges to create a robust network of support for their recovery.

To facilitate positive interactions among them, we held lively parties with themes of "Picnic" and "Kopitiam" to evoke a sense of sharing a meal outdoors and in a coffeeshop. Both parties featured *karaoke*, engaging card games, and a splendid spread of finger food.

More significantly, the true magic of SoberPLAY! lies in the camaraderie it fosters. Befrienders, who are themselves in recovery, played an integral role in forming a strong support network for the participants.



▲ Finding common ground, they offered mutual support and forged strong bonds.



▲ The training inspired us to foster an even stronger culture of continuous learning.

**Cognitive Behavioural Therapy (CBT) Training:** Our FIT for AMH collaborated with the Assessment and Shared Care Team (ASCAT) of National University Hospital (NUH) to organise a "CBT Skills (Basic)" training programme for FRCS FSC social workers on 15 April 2024. CBT is a form of psychological treatment known to be effective for people with substance abuse, addiction, and mental health issues. Crafted by ASCAT to equip learners with foundational CBT skills, the in-house training was conducted by two NUH clinical psychologists.

Delving into practical engagement and intervention methods, the trainers fostered an interactive learning environment, merging theoretical knowledge with hands-on application. Our social workers were empowered to adopt a more holistic and proactive approach in addressing multifaceted needs of clients with mental health issues.

## FIT FOR ECP

Under the FIT for ECP, our Parent-Child Link (PCL) programme supports and assists families with children aged 0 to 6 to strengthen bonds through reading and play. This is achieved by nurturing relationships in families with young children and creating stepping stones to stimulate healthy learning and growth in them.

For the financial year in review, we conducted a suite of ECP activities for the families and our volunteers.

**Volunteer Training:** On 21 July 2023, we conducted training for volunteers to take on the role of an Early Learning Specialist (ELS) in the PCL programme. The volunteers were briefed on the "Do's and Don'ts" of home visits and provided with an overview of child development theories. Thereafter, they incorporated knowledge from these theories in role play, practising how to conduct reading and play sessions using the books and toys provided.

► Our volunteers learnt how to better engage parents and children at home visits.



**Volunteer Appreciation:** We put together self-care packs to thank our ELSs for contributing to the PCL programme. Delivered in November 2023, the packs were filled with thoughtfully chosen items to remind them of the importance of self-care, even as they care for others. Periodically, we also conducted formal and informal checks with the ELSs to provide them an avenue to share any concerns and feedback.



**Family Day:** On 9 December 2023, we organised a Family Day at Polliwogs, an indoor playground where the families with young children had fun playing together and interacting with one another. FRCS FSC Management Committee Vice-Chairperson I, Ms Angela Chin, attended the event and presented lucky draw prizes to the winners. The day ended with a delicious lunch.



**PCL Programme:** Between March to June 2024, we conducted a successful run of the PCL programme, engaging three families and four children. Our ELSs visited the families in their homes to enhance parent-

child bonding through reading and play. We worked closely with the ELSs, providing them guidance and supervision to ensure that they were well supported in their volunteering journey.



▲ During home visits, ELS Ms Betty Chan (right) engages parents to strengthen bonds with their children through reading and play.

## FIT FOR CAPS

Established in 2022, the FIT for CAPS was developed to complement our case management services. Through the FIT for CAPS, we aim to improve and strengthen the psychological and relational wellness of individuals, couples and families through counselling and psychotherapy. We also hope to reach out to service users with limited financial resources so that they can have access to counselling and psychotherapy. As such, our team comprises senior case workers with experience working on intrapersonal, interpersonal, marital and family issues, as well as family violence concerns.

Our primary focus is to assist individuals and families to develop effective communication skills, manage emotions, strengthen relationships, and address mental health concerns such as anxiety and depression through specialised counselling and psychotherapy modalities. With rising cases of emotional and interpersonal issues in the community,

we also serve to enhance the counselling competency of staff at FRCS FSC.

Upon the inception of the FIT for CAPS, we started a counselling clinic for social workers to consult with senior case workers on cases that require more counselling-related support. Where required, CAPS team members co-manage cases with social workers, by focusing on the counselling needs of the client. Due to the need to closely monitor high risk cases, we created a case review panel to coordinate and review cases with greater safety concerns. This case review panel comprises the case worker, the supervisor of the case worker, a CAPS team member, a senior social worker and our executive director.

Lastly, in this financial year, we provided supervision for a counselling student on practicum under the FIT for CAPS. Moving ahead, the CAPS team will conduct sharing sessions on various counselling modalities with our staff and work closely with our social workers to co-manage cases with counselling needs.

## ACHIEVEMENTS AND KEY HIGHLIGHTS

### HOSTING OVERSEAS SOCIAL SERVICE PROFESSIONALS

For the financial year in review, we hosted social service professionals from Cambodia, Japan and Saudi Arabia on visits to Singapore for networking and learning exchange.

#### Association of Professional Social Workers (APSW) of Cambodia:

On 24 October 2023, we hosted delegates from the APSW of Cambodia. It was an amazing opportunity for us to network with the social service professionals from Cambodia, and to exchange ideas on the practice of social work in both countries. We also shared on the vibrant local volunteerism landscape by showcasing SG Cares Volunteer Centre (VC) @ Clementi initiatives to the delegates.



**Tokyo Metropolitan Government (TMG):** On 17 January 2024, we hosted delegates from the TMG Bureau of Social Welfare. We exchanged information on social work in Japan and Singapore, especially in case management practices involving children and families.

**Ministry of Human Resources and Social Development and Arweqah Company, Saudi Arabia:** On 28 February 2024, we hosted delegates from Saudi Arabia, sharing insights on our programmes, case management framework, and work processes at our Centre. We also shared with them about SG Cares VC @ Clementi initiatives.



## HOSTING OF STUDENTS

For the financial year in review, we hosted post-secondary school and university students to educate them on the social service sector and our role as an FSC.

**National University Singapore (NUS):** On 27 February 2024, we hosted a group of nine NUS undergraduates on a visit to gain exposure to the social work profession and FSC setting. Through our sharing, the students had a better understanding of our role in serving the community. We engaged them in a case study discussion to help them experience an aspect of our work.



**Catholic Junior College (CJC):** 15 CJC students visited our Centre on 12 March 2024 as part of their service-learning journey to find out more about the social work profession. They learnt about our work as an FSC and how it impacts the community.

During the visit, the students had the opportunity to participate in a case study discussion and conceptualise what needs to be done to help a client. To wrap up the visit, the students presented handwritten notes of appreciation to our staff and the Centre.

**Integrative Lab with NUS:** In partnership with NUS Department of Social Work, we hosted a group of seven undergraduates at our branch in West Coast for the Integrative Lab programme from 13 to 17 May 2024. An initiative by NUS, Integrative Lab is designed for students majoring in social work to go through a week-long placement in a community-based organisation.



▲ The students engaged a resident to better understand community needs.



▲ They took a picture with our staff to commemorate a meaningful time at the FSC.

## PSYCHO-EDUCATION RESOURCES

As part of concerted efforts by FRCS FSC to educate our clients and members of the public on psychological issues, we developed two handy and easily accessible resources for them to use.

**SipSmart:** We created a pocket-sized tool to educate the public on the use of healthy coping strategies to manage alcohol consumption. It also serves as a resource for social workers to help clients reduce the negative consequences of excessive or harmful patterns of alcohol consumption. *SipSmart* enables individuals to make plans for recovery and provides useful information on helplines available.



**Talking to Children About Anxiety:** We published an e-booklet to increase parents and caregivers' awareness about anxiety in children aged 4 to 7, with specially curated topics such as separation anxiety and selective mutism. It aims to help parents and caregivers better manage anxiety-related concerns of children under their care. The e-booklet is available on our website.



[www.frcsfsc.sg](http://www.frcsfsc.sg)

## MEDIA ENGAGEMENT

**Gift of Joy:** In December 2023, Social Worker Ms Hayley Hoe Qian Yu and an FRCS FSC client were featured in *Gift of Joy*, a Mediacorp Channel 5 programme which showcases joint efforts in the community to give to those in need.

Our client who appeared on the programme, has been a busker for several years. He loves performing and writing his own music. Not only is music a source of comfort for him, it also contributes to his emotional well-being. He needed a laptop to store his music digitally.

To support the client in his interests and ambitions, Ms Hayley had posted a request on his behalf for a laptop on the Pass-It-On website, an online platform

that channels donated items to the needy under the care of voluntary welfare organisations. Through the programme, the client received a pre-loved MacBook and a set of recording devices.



▲ Ms Hayley Hoe (right) and Mr Joakim Gomez, the programme host (left).

## MEDIA ENGAGEMENT



*The Straits Times* 13 February 2024

**The Straits Times:** On 13 February 2024, we were featured in an article on an initiative by Open Government Products (OGP), an independent division of GovTech that builds technology for the public good. We were one of OGP's first community partners and collaborated with them in their pilot of KampungSpirit, an online donation platform set up to raise money for items requested by social workers on behalf of households.

Reference:

Zachariah, N.A. (2024, February 13). New online platform looks to bring the KampungSpirit back, with help from social workers. *The Straits Times*.

[Read more](#)

### New online donation platform looks to bring the KampungSpirit back, with help from social workers



Photos: *The Straits Times*

**“....FRCS FSC which serves communities in Clementi and West Coast, is one of the first social service agencies to use KampungSpirit...”**

*The Straits Times* 17 April 2024

**The Straits Times:** On 17 April 2024, we were featured in an article on the Alcohol-Related Frequent Attenders (ARFA) programme at Ng Teng Fong General Hospital (NTFGH). As a community partner, we work closely with the NTFGH ARFA team to support people with Alcohol Use Disorder (AUD) through our SobeRISE programme. FRCS FSC Social Worker Mr Muhammad Muhsin Abdul Jalil shared that the SobeRISE team conducts case management by using interventions specific to persons with AUD, and equips their family members with tools and knowledge to support the process of recovery.

Reference:

Kaur, A. (2024, April 17) Addicted to alcohol from age 10, a programme helped him to kick the habit. *The Straits Times*.

[Read more](#)

### Addicted to alcohol from age 10, a programme helped him to kick the habit



Image: ISTOCKPHOTO, as used in the article by *The Straits Times*

**“....One partner that the ARFA team at NTFGH works closely with is SobeRISE, a community-based programme by FRCS FSC, to support people with Alcohol Use Disorder...”**

## COLLABORATION WITH ROTARY CLUBS

**Sanitary Care Packs:** On 4 May 2024, we collaborated with various Rotary Clubs to put together more than 370 sanitary care packs for our beneficiaries and service users of our community partners. Led by Rotary Club of Tanjong Pagar and Rotary Club of Jurong Town, the initiative was supported by Rotary Clubs of Bugis Junction, Kampong Glam, Marina City, Novena, Singapore and Singapore East, as well as Rotary E-Club of 3310.

► Rotarians and volunteers sorted and packed the items at our Centre.

▼ Thereafter, we delivered the sanitary care packs to our beneficiaries' doorstep.



**Dinner at WingsOverAsia:** On 8 June 2024, Rotary Club of Jurong Town hosted five FRCS FSC beneficiaries and their family members to a dinner, which was held at WingsOverAsia as part of a fundraising event for a school in Laos.

The Club generously chartered a bus, providing transport for the 17 participants to and from our Centre and the event venue. Together, the families enjoyed a delightful buffet dinner, watching performances, and going on a tour of the hangar for up-close views of planes.



## AN INCUBATOR FOR HELPING PROFESSIONALS

We welcome social work and counselling students from the NUS and Singapore University of Social Sciences (SUSS) to fulfil their field placement requirements with us. These placements play an important role in their training to become competent social workers and counsellors when they graduate. In addition, we take on student interns from Nanyang Polytechnic (NYP) as part of their training to be social work associates.



"My time at FRCS FSC felt too short thanks to the eye-opening experiences I had. The 10 weeks were filled with opportunities to navigate complex circumstances and interact with clientele groups I had never encountered. The home visits, sessions with clients at the Centre, and stories from experienced case workers breathed life into concepts I learnt in school and solidified my helping skills."

On top of case work, I got to see how valuable research is in the community setting. I could not have gained all this without the lovely people here! My learning has been the result of a team effort. All of them challenged me to grow, even as they created a safe space for me to reflect.

I am hugely thankful to the entire team, especially my supervisor, Senior Social Worker Ms Chan Wai Ping, for deepening my experience with their insight and encouragement. I leave FRCS FSC feeling more ready and empowered for the social service field!"

**Ms Lee Shi Pian**

*Bachelor of Social Sciences (Honours) (Social Work), NUS*



"The placement taught me many new things as it was my first experience in an FSC. Other than watching how theories are applied in such a setting, I gained a better understanding of new approaches from readings given by my supervisors. There was always a debriefing after I had observed sessions conducted by my supervisors and colleagues, so that I could learn from them. To ensure that I had a varied experience, my supervisors and colleagues tried their best to let me observe different types of sessions."

Besides the building up of skills, there was heavy emphasis on self-compassion. This reminded me that other than showing kindness and care to our clients, it is important to be kind and caring to ourselves too. My experience at the Centre gave me more courage to step into the social service sector. Thank you everyone in FRCS FSC!"

**Ms Chew Kah Mun Jasmine**

*Bachelor of Social Work, SUSS*



"My internship experience at FRCS FSC was enriching and it broadened my horizons. I am thankful that I received exposure to many learning opportunities in my nine weeks here. Though I felt nervous at the beginning, my supervisor, Assistant Senior Social Worker Ms Asimah Beevi Abdul, and the other staff made me feel welcomed."

They arranged for me to work with diverse groups of people and observe various types of sessions, so that I could learn as much as possible. This has allowed me to have an idea of the type of social worker I aspire to be. Ms Asimah was very helpful and patient, she provided me with a nurturing environment to learn and thrive. My experiences in FRCS FSC have allowed me to witness first-hand what social workers do and the positive impact it has on a client's life."

**Ms Ayesha Humayrah Sajahan**

*Diploma in Social Work, NYP*

The following students also completed their field placement with FRCS FSC between July 2023 and June 2024:

• **Ms Chin Zhi En Evelyn**, Diploma in Social Work, NYP

• **Ms Lee Xin Hui**, Bachelor of Social Sciences (Honours) (Social Work), NUS

# RESEARCH PROJECT

## HOMELESSNESS PILOT (HOP)

Our Research and Development Staff Working Committee (R&D) conducted a research study on homelessness between 2021 and 2022. Details of the research titled *Study on Homelessness to Explore an Inclusive Intervention Model* can be found in the FRCS FSC Annual Report FY 2021/2022\*.

Based on findings from the study, R&D decided to explore how FRCS FSC could work with Safe Sound Sleeping Places (S3Ps)—interim shelters for the homeless and rough sleepers—to allow for the admission of individuals with risk concerns, provide better support for the stayers, and to strengthen the internal capabilities of the S3Ps in risk management. This led to our next phase of research on homelessness, which was to conduct a practice research project between April 2023 and June 2024 known as the Homelessness Pilot (HOP).

HOP adopted a case management framework comprising case management, group work and befriending for stayers in the S3Ps, as well as risk management training for the staff of S3Ps. HOP aimed to help the stayers to work on their concerns, improve their circumstances, and secure more long-term housing. In addition, HOP aimed to enhance the staff capabilities of S3Ps so that they could better manage stayers with higher risk concerns such as alcohol addiction, mental health issues, and a history of violence. These measures would allow for the



▲ The R&D team conducted risk management training for staff at Masjid Assyakirin in September 2023.

risk concerns of the stayers to be addressed and stabilised. We also hoped that, in the long term, the success and replication of a project such as the HOP can be a catalyst in helping to reduce the number of homeless individuals in the community.

During the implementation phase for HOP, R&D collaborated with partners such as S3P@Masjid Assyakirin, Homeless Hearts of Singapore, and the Ministry of Communications and Information. We also worked with the stayers in the S3P. HOP was concluded in June 2024. R&D will analyse findings from a focus group discussion with the S3P staff and interviews with the stayers to evaluate the effectiveness of HOP. We intend to produce a detailed report on the project by the end of 2024.

\*FRCS FSC Annual Report FY 2021/2022



▲ In June 2024, we conducted a focus group discussion with Masjid Assyakirin staff.

# STAFF DEVELOPMENT INITIATIVES

## EXCHANGE PROGRAMME

### Singapore-Indonesia Youth Leaders Exchange Programme (SIYLEP) 2023

Our Social Work Associate Ms Hillary Heng Jia Xin, attended the SIYLEP held in Singapore from 18 to 23 July 2023. 54 delegates from Singapore and Indonesia took part in the programme organised by the National Youth Council.

As the theme for SIYLEP 2023 was "Youth Volunteerism", it sought to effect positive change in young people through volunteerism, acknowledging them as key agents for social change. One of the main focus areas was on how volunteerism can help nurture soft skills in youth to complement their formal education and jobs.

The delegates were immersed in dialogues on strengthening bilateral relations between Singapore and Indonesia through cultural exchange and

community engagement. At the same time, they found out more about opportunities for personal development of youth in Singapore, through engagement with the People, Public and Private sectors of society.



▲ Ms Hillary Heng (third from left) performed with fellow delegates at the closing celebrations.



▲ The delegates learnt how youth can engage with the People Sector.

## TALKS AT SCHOOLS

We actively contribute to the growth of the social work profession in Singapore. One of the ways we give back is by sharing about the nature of our work at an FSC with students from different educational institutions. Authentic accounts of what we do at the Centre can help them gain a clearer view of varied job scopes in the social service sector, before they dive into the profession.

### Pathways Programme

On 14 February 2024, our Social Worker Ms Zulayqha Zulkifli was a speaker at Naval Base Secondary School

for the Pathways programme by Access Singapore, a charity dedicated to promoting social mobility among disadvantaged youth by exposing them to career choices.

Over 50 secondary three students from the Normal (Academic) course attended the programme, which covered topics such as career exploration, self-discovery, and the importance of planning for one's future career. Along with other professionals sharing about career paths in their industries, Ms Zulayqha presented on careers in the social service sector.



### Education and Career Guidance (ECG) Circle Sharing

Our Senior Social Worker Ms Madeline Krishnasamy and Social Worker Ms Zulayqha Zulkifli were invited as speakers at the annual CHIJ St Theresa's Convent Alumni ECG Circle Sharing on 17 May 2024. Organised for students in their graduating year, the sharing was conducted in a cosy group with 20 students to each speaker.

Such an arrangement allowed for conversations to flow freely among the students and speakers who are school alumni working in different sectors. Ms Madeline and Ms Zulayqha shared about their work in an FSC and helped the students to better understand the social work profession.



## OVERSEAS CONFERENCES

### 27<sup>th</sup> Asia-Pacific Regional Conference 2023

From 5 to 7 November 2023, our Executive Director Mr Amran Jamil, together with Social Workers Ms Ng Rui Fang, Ms Hayley Hoe Qian Yu and Ms Eunice Koh Si Yuh, participated in the 27<sup>th</sup> Asia-Pacific Regional Conference organised by the International Federation of Social Workers Asia Pacific (IFSW-AP) in Cebu City, Philippines. The conference was attended by over 1,000 social work practitioners and educators from the IFSW-AP and beyond.

The participants exchanged views and insights on their experiences of working towards achieving the



United Nations' Sustainable Developmental Goals (SDGs), as the theme of the conference was "The SDGs Halfway Point: Social Work's Contribution to Social Development". Mr Amran was invited as Honorary Secretary of the IFSW-AP to speak at a plenary session titled "Forging Institutional Partnerships in Achieving the SDGs".

As part of the field visits programme of the conference, our team spent time at the Cebu City Sta. Rita De Cascia Women and Children Centre, a safe space for women and children who have experienced domestic violence and abuse. The team interacted with the women, youths and children at the centre, and learnt about community programmes to protect and support those afflicted with violence.



▲ Ms Eunice Koh (left) and Ms Ng Rui Fang (right) interacted with the youths at Cebu City Sta. Rita De Cascia Women and Children Centre.

### International Day of Zero Tolerance for Female Genital Mutilation (FGM)

On 7 February 2024, our staff represented IFSW-AP to speak in a webinar which aimed to raise voices of women to eliminate FGM practices globally. Organised by IFSW Africa in collaboration with IFSW-AP, the webinar was held in conjunction with the International Day of Zero Tolerance for FGM which is commemorated by the United Nations and IFSW.



As speakers on a panel, Assistant Senior Social Worker Ms Nur Farhana Harun and Senior Corporate Service Executive Ms Nursuhailah Abu Samat shared on the prevalence of Female Genital Circumcision (FGC) practices in the Asia-Pacific region, explaining how FGC is perceived culturally in countries such as Pakistan, Sri Lanka, India, Thailand, Malaysia and Indonesia.

While not commonly spoken of in Singapore, FGC is still practised in minority groups and performed by some medical professionals. Since 2016, there have been efforts by various groups to educate the public on FGC. In 2021, it was first mentioned in the Parliament, with a call for increased regulations on the practice.

For social work in the Singapore context, we proposed that it was important to raise public awareness that FGC is a violation of human rights. We also hope to advocate for policymakers to implement effective measures to eliminate FGC practices.



### Japan International Youth Innovation Summit 2024

Supported by FRCS FSC as part of our staff development initiatives, Social Worker Ms Zulayqha Zulkifli attended the Japan International Youth Innovation Summit 2024, a programme partially funded by the Global Peace Foundation, from 16 to 20 April in Tokyo. The summit serves as a platform for young leaders to connect with international speakers, including SDGs experts, educators and changemakers who are united by the mission of achieving the 17 SDGs.



▲ Ms Zulayqha Zulkifli (centre) received the Asia Innovator Award 2024.

For the Peace Innovation Group Project Idea Competition, Ms Zulayqha and her groupmates designed and presented a proposal for sustainable humanitarian effort in bringing together North Korean refugees living in South Korea. Not only did their creative ideas impress the audience, but they also instilled hope in the community partners who appreciated the impactful solutions proposed. In recognition of her contributions, Ms Zulayqha was awarded the Asia Innovator Award 2024 at the individual level.



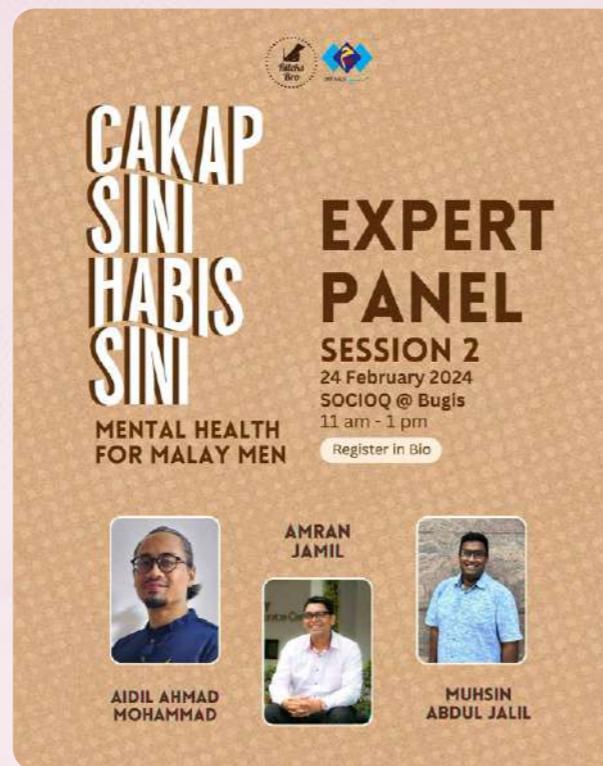
▲ Ms Zulayqha (centre) and her groupmates from Brazil, Morocco and Indonesia took the first runner-up position in the competition.

### MENTAL HEALTH FOR MALAY MEN

On 24 February 2024, our Executive Director Mr Amran Jamil, Social Worker Mr Muhammed Muhsin Abdul Jalil and Assistant Senior Counsellor Mr Aidil Ahmad Mohammad were invited by the People's Association Malay Activity Executive Committees Council (PA MESRA) Youth Sub-Committee to speak at the second session of "Rileks Bro", a mental health initiative targeting the Malay/Muslim male population.

At the session, we shared on tips, practical strategies, and coping mechanisms for managing mental health challenges. We also provided guidance on pertinent issues such as burnout, stress management, and navigating societal expectations of masculinity.

The participants actively contributed to the discussion, sharing personal experiences and strategies they found effective in dealing with their mental health-related concerns. Such a collaborative approach in a safe and non-judgemental space, resulted in a sense of camaraderie and mutual support among the participants in their ongoing journey toward improved mental health and well-being.



### "ALL HANDS ON DECK 2.0" BY SINGAPORE ASSOCIATION OF SOCIAL WORKERS (SASW)

We were invited by the SASW Family Social Work Chapter to their "All Hands on Deck 2.0" event on 26 April 2024, to share how the *Let's Unpack This* and *What Truly Matters* card games can be useful resources for social service professionals. Over 40 participants from across the social service sector attended the event, getting to know about both sets of cards. It was also an opportunity for them to experience playing the games in groups.



Under the purview of our Clinical Practice Team Staff Working Committee, Social Worker Ms Zulayqha Zulkifli and Social Work Associate Ms Hillary Heng Jia Xin took on the role of main facilitators in the activities. They were supported by Senior Social Worker Ms Chan Wai Ping and Social Worker Ms Angel Lone as co-facilitators.

The *Let's Unpack This* card game aims to help players identify their deep-seated beliefs by showing them how these beliefs affect their thoughts and relationships. Using thought-provoking questions and prompts, the *What Truly Matters* card game invites players to reflect on their goals, values and aspirations so that they can engage in meaningful and deep conversations on love, career, and personal growth. Both games were created by the Happiness Initiative. The participants appreciated the insights provided by the facilitators. Overall, they felt enriched by the experience and enjoyed discovering a new tool for their work.

▲ The participants gained exposure to how the *Let's Unpack This* and *What Truly Matters* card games can be used in their work as social service professionals.



## TEAM BONDING ACTIVITIES

Our Staff Engagement Team (SET) orchestrated an array of dynamic events throughout the year, boosting staff morale and creating a sense of camaraderie. Not only did the events elevate staff engagement, they also fostered stronger collaboration and bonding across the workplace.

By cultivating a sense of unity and belonging, we reinforced our unwavering commitment to nurturing a vibrant and inclusive organisational culture, making our team feel more connected and inspired than ever.



▲ To enhance staff readiness and safety awareness, we conducted a fire drill exercise in October 2023.



▲ In December 2023, we bonded and had fun exploring the city on a DUCKtour.



▲ In February 2024, we celebrated Chinese New Year with a lively *Lo Hei*. We also played games and held a competition for the best handcrafted dragon.



▲ We organised a *Nasi Ambeng* cooking class to celebrate Hari Raya Aidilfitri in April 2024. Promoting cultural appreciation and teamwork, this was the final SET event for the year.

## SG CARES VOLUNTEER CENTRE @ CLEMENTI

We celebrated SG Cares Volunteer Centre (VC) @ Clementi's third anniversary in April 2024. Efforts this year were focused on deepening engagement with various community partners in Clementi and West Coast as well as parts of Bukit Timah and Ulu Pandan. At the same time, we grew new partnerships with corporate and school volunteers.

### A QUICK LOOK AT OUR ACHIEVEMENTS\*



\* For the period of 1 April 2023 to 31 March 2024

## THE VOLUNTEER MARKETPLACE

We organised "The Volunteer Marketplace" on 8 July 2023 at Clementi Community Centre (CC) for social service agencies in Clementi town to share about their programmes and volunteering opportunities with members of the public. The SG Cares Lead Advisor for Clementi Town Dr Tan Wu Meng graced the event and interacted with the attendees and our community partners.



▲ Over 10 social service agencies participated in the volunteer recruitment drive.

## CONNECTING WITH FRONTLINE WORKERS IN CLEMENTI TOWN

On 1 August 2023, close to 90 appreciation cards were presented to nurses of Ng Teng Fong General Hospital and Jurong Health Campus in celebration of Nurses' Day. These cards were contributed by volunteers and community partners in response to our "Design a Card for Our Frontline Workers" campaign.

As part of International Migrants Day in December 2023, students and teachers from PCF Sparkletots Preschool @ Clementi Blk 445 (Early Years) gifted handmade soaps to town council conservancy workers in Clementi. These activities to acknowledge the contributions of nurses and migrant workers in our community, marked the end of the campaign.



## CLEMENTI TOWN ECO-FASHION RUNWAY

64 seniors participated in our inaugural "Clementi Town Eco-fashion Runway" held at Clementi CC on 16 October 2023. Jointly organised by SG Cares VC @ Clementi, Lions Befrienders Active Ageing Centre (AAC) at Clementi 366 and SASCO@WestCoast AAC (Care), the event aimed to inspire seniors to recycle and be more eco-friendly.

We kicked off the day with a recycling workshop by The Doodlescape. Next, the seniors applied their newly attained recycling skills in a competition to design the best outfit using materials found commonly at home. Their creations were judged by local personality Ms Jeanette Aw, Ms Shirley Chia from Green Drumming, and Ms Jasmine Tuan from Cloop.

Children from MapleBear West Coast and Mr Linus Lee, a senior volunteer from St Luke's ElderCare AAC, kept the seniors engaged with delightful performances.



▲ For self-care, the VMs crafted a motivational quote for themselves in an activity guided by a facilitator.

## OUR GOOD PARTNERS CAMPAIGN

To celebrate SG Cares VC @ Clementi's third anniversary, we ran "Our Good Partners" campaign again in April 2024 to bring community partners together to do good for the betterment of Clementi town. Featuring a month of community service activities, the campaign was first started by SG Cares VC @ Clementi in 2023. This year, nearly 360 service users benefited from the activities which involved 10 community partners and 222 volunteers clocking in 492 volunteering hours.

Highlights included talks, art activities, outings, free haircuts, food rations distribution, *iftar* (the breaking of fast) sessions, and Hari Raya Aidilfitri celebrations.

## COMMUNITY OF PRACTICE: CHAT TO-GATHER

On 3 November 2023, we held our sixth Chat To-Gather networking session in conjunction with International Volunteer Managers (VMs) Day. As the theme of the session was "For the Betterment of Our Mind and Body: Developing Strategies for Self-care", we gathered VMs from our community partners in Clementi town for a mindfulness workshop. A representative from the Community Mental Health Department of Fei Yue AAC (Senja) gave a talk on managing stress and burnout, while FRCS FSC Senior Social Worker Mr Billy Loh conducted a mindfulness breathing exercise.



▲ Our volunteer interacted with a senior as they waited for the call to prayer for breaking fast.

## COLLABORATIONS WITH COMMUNITY PARTNERS

At the SG Cares VC @ Clementi, we work closely with various community partners to curate an array of partnerships which include organising events and channelling volunteer support, donations-in-kind or other resources to beneficiaries in Clementi town.

### Corporate Volunteering

**Sankyu Singapore:** Sankyu Singapore committed to a year-long partnership with SASCO@WestCoast AAC (Care) to organise monthly activities for its seniors in 2024. Since the start of the partnership, Sankyu Singapore has organised different activities such as festive celebrations, outings, and a games day for the seniors.



**Carrier Singapore:** Staff volunteers from Carrier Singapore spent the morning at Jamiyah Nursing Home as part of their Corporate Social Responsibility (CSR) Day on 17 May 2024. They befriended the seniors and brought them around the garden. In addition, the volunteers cleaned the railings and gym at the home.



#### I Talks

**Scam Awareness Talks by Clementi Neighbourhood Police Centre (NPC):** From July to August 2023 and June 2024, Clementi NPC conducted talks on scam awareness and shop theft to the seniors at Jamiyah Nursing Home, St Luke's ElderCare AAC (Care) @ Clementi, Lions Befrienders AACs at Clementi 366 and Clementi 344. In March 2024, the police officers deepened the engagement with 150 senior beneficiaries and families through food rations distribution.



**Fire Safety Talks by Clementi Fire Station:** SG Cares VC @ Clementi worked with Clementi Fire Station to conduct talks on fire safety for seniors in Clementi town. The fire safety talks were held for seniors at Lions Befrienders AAC at Clementi 344 in September 2023, and Lions Befrienders AAC at Clementi 420A and 366, Orange Valley Nursing Home, Hannah AAC (Presbyterian Community Services) and St Luke's ElderCare AAC (Care) @ Clementi in 2024. The officers shared with the seniors on the right ways to treat burns, demonstrated on cardiopulmonary resuscitation (CPR), and taught the P A S S acronym (Pull, Aim, Squeeze, and Sweep) which will aid them when using the fire extinguisher.



▲ Firefighters from Clementi Fire Station sharing with the seniors on how to use a fire extinguisher.

#### I Supermarket Shopping with Seniors

**Clementi Camp:** As part of National Day celebrations, over 100 volunteers from the 2<sup>nd</sup> People's Defence Force, Clementi Camp sponsored a supermarket outing for close to 50 seniors from Lions Befrienders AACs at Clementi 366 and Clementi 344 on 4 August 2023. After a sharing session on healthy food choices, the volunteers accompanied the seniors for a time of morning tea and shopping.



**DBS Bank:** The bank sponsored supermarket shopping trips for over 100 seniors in Clementi town. The trips were organised on 7 July 2023 for St Luke's ElderCare AAC (Care) @ Clementi and on 13 July 2023 for Jamiyah Nursing Home. This was followed by trips for the seniors of SASCO@WestCoast AAC (Care) on 4 August 2023 and 5 April 2024. Before each shopping trip, the volunteers from DBS Bank gave talks on cybersecurity and healthy eating.

#### I Festive Celebrations With Seniors

**Hwa Chong International School (HCIS):** As part of HCIS Gives Back 2023, students from the school celebrated National Day with seniors at SASCO@ WestCoast AAC (Care) on 8 August. They did origami, played bingo and danced to the National Day theme song. The student volunteers returned on 29 September for Mid-autumn Festival celebrations with the seniors. Besides enjoying a handicraft activity, they had a buffet dinner together. The seniors received a bag of mooncakes each.



**MindChamps Preschool @ Holland Village:** In April 2024, over 100 students, parents and teachers from the preschool volunteered to bring a week-long series of Hari Raya Aidilfitri celebrations to our community partners: Lions Befrienders AAC at Clementi 344 and 366, Jamiyah Nursing Home, SASCO@WestCoast AAC (Care) and Hannah AAC (Maintenance Day Care). The seniors engaged in games and crafts with the preschoolers. On top of enjoying performances by the little ones, the seniors received goodie bags specially prepared by the school.

### Home Cleaning and Refurbishment

**Open Government Products (OGP):** Corporate volunteers from OGP spent their afternoon on 25 August 2023 cleaning the homes of seniors under the care of Lions Befrienders AAC at Clementi 366. They cleaned toilets, windows, and other items within their reach to ensure that the seniors have a more pleasant environment to live in.



**Project Hills:** On 26 August 2023, volunteers from Project Hills helped a client served by IDHealth to declutter and improve living conditions for the family.



▲ Our volunteers from Project Hills spared no effort in the decluttering.



**PwC Singapore:** As part of their Care in Action initiatives, PwC Singapore volunteers gave further support to the same client on 17 May 2024, by painting and sprucing up bedrooms in the flat.

### After School and Holiday Activities With Children and Youth

**Nanyang Technological University (NTU) Welfare Services Club:** Volunteers from NTU Welfare Services Club ran a cookery session for the children at Clementi Student Care Centre on 13 October 2023. Armed with a no-bake recipe, the students used digestive biscuits, condensed milk and rainbow sprinkles to create cookie balls which they brought home to share with their families.



**Forte360:** The students at Clementi Student Care Centre also participated in "Children's Voice on Well-being", a workshop facilitated by volunteers from Forte360 on 17 and 24 May 2024. Packed with engaging activities, the workshop gave the children an opportunity to express their feelings and learn how to take care of their emotional well-being.

**365 Cancer Prevention Society:** On 26 June 2024, children from Clementi Student Care Centre and members of 365 Cancer Prevention Society came together for a painting session. They befriended one other and exchanged painting tips while creating their artwork.



### Rations Distribution

**Temasek Life Sciences Laboratory:** As part of their CSR programme, 13 staff from Temasek Life Sciences Laboratory packed and distributed 75 bags of food rations for seniors under the care of Lions Befrienders AAC at Clementi 420A on 2 April 2024.



**DBS Private Bank, Treasures Private Client:** On 7 and 8 June 2024, volunteers from the Treasures Private Client department of DBS Private Bank came with their family members to distribute food rations to 119 seniors under the care of Lions Befrienders AAC at Clementi 366. The seniors received a bag of food rations each.



**The Community Giveback by Banks in Singapore:** On 8 June 2024, the Association of Banks in Singapore organised "The Community Giveback by Banks in Singapore", an island-wide pop-up marketplace initiative for low-income families to 'shop' for sponsored household and grocery items.

Close to 70 volunteers from Nomura Bank supported the event held at Clementi CC, which drew over 90 families from five participating community partners: FRCS FSC, West Coast CC, Clementi Student Care Centre, Eden's Children Centre, and Social Service Office @ Clementi.

### DONATIONS-IN-KIND (DIK)

For the financial year in review at SG Cares VC @ Clementi, we coordinated and redistributed various DIK to our community partners in Clementi town. The table below shows an overview of the resources channelled.

| Month                      | Items  | Impact and Beneficiaries  |
|----------------------------|--|---|
| October 2023               | Rice packs from The Bible Church, Singapore  | 184 beneficiaries served by: <ul style="list-style-type: none"> <li>Lions Befrienders AAC at Clementi 366, Clementi 344, and Clementi 420A</li> <li>SASCO@WestCoast AAC (Care)</li> <li>Hannah AAC (Presbyterian Community Services)</li> <li>Clementi Constituency Office's Senior Citizens' Executive Committees</li> <li>St Andrew's Cathedral Home</li> <li>Eden Centre for Adults</li> </ul>       |
| November and December 2023 | Bottles of Guardian shower gel and care packs from Children's Wishing Well                             | 180 children and youth served by: <ul style="list-style-type: none"> <li>Clementi Student Care Centre</li> <li>Eden Children's Centre</li> <li>FRCS FSC</li> <li>SHINE Children and Youth Services</li> </ul>   |
| November and December 2023 | School bags and back-to-school kits from Children's Wishing Well                                       | 185 children and youth served by: <ul style="list-style-type: none"> <li>Clementi Constituency Office</li> <li>FRCS FSC</li> <li>West Coast Constituency Office</li> </ul> Three families under the care of FRCS FSC also received toasters donated by Children's Wishing Well  |
| January 2024               | Pillow sets – an initiative under SAFRA's Let's Gift For A Reason 2023                                 | 219 beneficiaries served by: <ul style="list-style-type: none"> <li>Hannah AAC (Presbyterian Community Services)</li> <li>FRCS FSC</li> <li>SASCO@WestCoast AAC (Care)</li> <li>Lions Befrienders AACs at Clementi 344, Clementi 366 and Clementi 420A</li> <li>National Kidney Foundation (Clementi)</li> <li>St Andrew's Cathedral Home</li> <li>St Luke's ElderCare AAC (Care) @ Clementi</li> </ul> |
| February 2024              | Stationery sets from Titan Digital Media   | 30 children and youth served by FRCS FSC  |
| March 2024                 | Porridge from Darussalam Mosque, during Ramadan, the Muslim fasting month                              | 40 seniors served by SASCO@WestCoast AAC (Care)   |
| May 2024                   | Sanitary Care Packs – an initiative led by Rotary Club of Tanjong Pagar and Rotary Club of Jurong Town | 205 beneficiaries served by: <ul style="list-style-type: none"> <li>Darussalam Mosque</li> <li>Eden Centre for Adults</li> <li>Social Service Office @ Clementi</li> </ul>  |

## VOLUNTEER APPRECIATION DAY

We organised a Volunteer Appreciation Day at the SG Cares VC @ Clementi on 2 December 2023 to celebrate our valued volunteers. Held in conjunction with International Volunteer Day, the event was graced by FRCS FSC Management Committee Vice-Chairperson I, Ms Angela Chin, who presented our volunteers with tokens of appreciation.

Besides enjoying a dance performance by seniors from Lions Befrienders AAC at Clementi 366, the volunteers

participated in a neon light making workshop before tucking into a buffet lunch.

Finally, they watched a touching video featuring thank you messages from some of our community partners: Agency for Integrated Care, Children's Wishing Well, Eden Centre for Adults, FRCS FSC, Jamiyah Nursing Home, Lions Befrienders Service Association, SASCO@ WestCoast AAC (Care), and St Luke's ElderCare AAC (Care) @ Clementi.



## VOLUNTEERS' GET TOGETHER: MOVIE SCREENING

On 20 April 2024, we invited our volunteers to a movie screening of *Godzilla x Kong: The New Empire* at WE Cinema @ 321 Clementi. About 50 volunteers mingled over light refreshments and received crochet bags specially made by seniors from Lions Befrienders AAC at Clementi 420A, before heading into the theatre.



## VOLUNTEER TRAINING SESSIONS

Three training sessions were conducted at FRCS FSC with fellow community partners to upskill our volunteers.

### Befriending

On 23 September 2023, our volunteers attended a training session conducted by Lions Befrienders AAC at Clementi 366 on how to make friends with seniors in the community. Besides learning about best practices for establishing friendships with seniors, they also heard a veteran befriendee share about his experience in working with the elderly.



### Communication with Seniors

On 18 May 2024, we co-organised "Be a Better Friend" workshop with the SG Cares VC @ Jalan Besar to further enhance our volunteers' skills in communicating with seniors.



### Medical Escort

On 1 June 2024, our volunteers underwent medical escort training by Orange Valley Nursing Home. They learnt basic medical escort skills and techniques, practising these through role play in different scenarios.



# ACKNOWLEDGEMENTS

## TESTIMONIALS FROM CLIENTS AND SOCIAL WORKERS

### Being Proactive and Forward-Looking

“ Ms Qian Yu is patient and a good listener. She helped me to process my thoughts and feelings about my situation. She provided different possible methods and avenues to manage the challenges related to my health, guiding me through the situation. She was resourceful and quick in getting items that I needed urgently too. I am moving on positively. I am very thankful to FRCS FSC and Ms Qian Yu. God Bless. ”

Ms Sally\*



“ Sally\* approached our FSC when she experienced a relapse of vertigo. She had difficulty moving around on her own especially after her son had just gotten married and moved out of the home. Despite her physical and emotional turmoil, Sally was proactive in reaching out to request for mobility aids and has made plans to work towards living independently. It has been inspiring to witness Sally's betterment and I wish her the best. ”

Social Worker  
Ms Hayley Hoe Qian Yu



### A Testament to Resilience

“ I am truly grateful for the exceptional support and service provided by my social worker, Mr Khalifah. In moments of desperation, when I required immediate assistance with housing, he responded promptly and tirelessly advocated on my behalf. It is thanks to him that I secured my new home so swiftly. I consider myself incredibly fortunate to have him by my side. His dedication and efforts exceeded all expectations. With Mr Khalifah's guidance and support, I have learnt so much about myself along the way. ”



Mr Brian\*

### Finding Confidence in Genuine Care

“ I sincerely appreciate the support that my case worker, Ms Hillary, has given me over the past two years. She has provided excellent care and service, upholding the name of FRCS FSC. Her sincerity and thoughtfulness when attending to my needs, bring me great encouragement and assurance. I feel that her words and praises are always genuine. They have impacted me greatly, empowering me to grow steadily in confidence to improve my circumstances. I always feel comfortable and at ease with Ms Hillary, as I am able to share my worries without feeling judged. I am truly thankful for the support provided to me. ”

Ms Jenny\*



“ It has been my privilege to be able to journey with Jenny\*. Despite the challenges she faces at home, she has transformed into an individual who has garnered valuable insight. She is proactive in creating change in her situation. She also displays great strength and resilience, seeking continually to improve her circumstances. I am immensely grateful for the trust given by Jenny to come alongside her and see her grow to reach her goals. ”

Social Work Associate  
Ms Hillary Heng Jia Xin



“ Brian\* approached the FSC feeling anxious and uncertain about how to navigate his situation. Despite facing numerous setbacks and challenges, Brian demonstrated remarkable motivation and determination to work with the FSC. He was unwavering in his commitment to achieve the goals we established together. It has been an absolute pleasure working with Brian to address and resolve the issues at hand. His resilience is truly commendable, and his progress is a testament to his hard work and perseverance. ”



Social Worker  
Mr Muhammad Khalifah Nazir Mohd Ali

## OUR VOLUNTEERS

For the year ending 30 June 2024, we sincerely thank our volunteers who spent their valuable time and effort in supporting and executing the activities and programmes at the Centre.

- Mr Ankush Mishra
- Mdm Arati Vidyadhar Mali
- Ms Betty Chan Siew Sharn
- Mdm Chan Kit Wan
- Ms Ellen Li Fan Yang
- Ms Erica Chin
- Mr Fok Zhi Jon
- Ms Guo Yingqiang
- Ms Iris Peng
- Ms Jennifer Charlotte Zhang
- Ms Lim Mei Lee Evelyn
- Ms Liz
- Ms Loy Ye-Meng
- Mdm Ng Kian Hong
- Mdm Noor Shilla Nahar
- Ms Pang Winnie
- Mr Tan Kia Tong
- Social Work students and staff from Nanyang Polytechnic
- Volunteers from Mount Carmel Bible-Presbyterian Church
- Volunteers from SG Cares Volunteer Centre @ Clementi
- Volunteers from The Bible Church, Singapore



## APPRECIATION TO PARTNERS, FUNDERS, SPONSORS AND DONORS

We would like to extend our heartfelt thanks and gratitude to the following persons and organisations for their kind collaboration, funding, sponsorships, donations and event invitations for the year ending 30 June 2024.

We also wish to extend our sincere appreciation to donors who requested anonymity. Great care was taken to make this list as accurate as possible. We apologise if anyone was inadvertently omitted or incorrectly listed.

- Ageing in Place Committee @ West Coast
- Art Outreach Singapore
- Assessment and Shared Care Team (ASCAT), National University Hospital (NUH)
- Bukit Timah Citizens' Consultative Committee and Grassroots Organisations
- Children's Wishing Well (Clementi)
- Clementi Citizens' Consultative Committee and Grassroots Organisations
- CLUB HDB Care and Fund Team
- Community Chest
- Community Partners of SG Cares Volunteer Centre @ Clementi
- DBS Bank Limited
- Food from the Heart
- Foundation of Rotary Clubs (Singapore) Ltd
- Goshen International Pte Ltd
- Grace at Work Teambuilding
- Lee Foundation
- Majlis Ugama Islam Singapura
- Ministry of Culture, Community and Youth
- Ministry of Social and Family Development
- Mount Carmel Bible-Presbyterian Church
- Mr Anand Prabhu and Ms Aarathanna Maria Mohan
- Mr Kenny Huang
- Mr Peter Toh
- Ms JJ Neo
- Ms Jocelyn Huang
- Ms Nurizan Binte Abdul Karim
- Ms Sim Zi Hui Nicole
- Nanyang Polytechnic
- National Addictions Management Service (NAMS)
- National Council of Social Service
- Open Government Products (OGP)
- Project Hills
- Rotary Club of Bugis Junction
- Rotary Club of Jurong Town
- Rotary Club of Kampong Glam
- Rotary Club of Marina City
- Rotary Club of Novena
- Rotary Club of Singapore
- Rotary Club of Singapore East
- Rotary Club of Tanjong Pagar
- Rotary E-Club of 3310
- SAFRA
- SG Cares Office
- Singapore Red Cross
- South West Community Development Council
- The Bible Church, Singapore
- The Boys' Brigade in Singapore
- The Singapore Scout Association
- The Straits Times School Pocket Money Fund
- Titan Digital Media Pte Ltd
- Ulu Pandan Citizens' Consultative Committee and Grassroots Organisations
- Urban Mama Queen
- West Coast Citizens' Consultative Committee and Grassroots Organisations

# FINANCIAL STATEMENTS

## FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

A DIVISION OF FOUNDATION OF ROTARY CLUBS (SINGAPORE) LTD  
(Registered in Singapore under the Companies Act 1967 and the Charities Act 1994)

(Unique Entity No: 199300813R)

Statement by the Management Committee and Financial Statements

Reporting Year Ended 30 June 2024



FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

Statement by the Management Committee and Financial Statements

| Contents                                    | Page |
|---|------|
| Statement by the Management Committee ..... | 50   |
| Independent Auditor's Report .....          | 51   |
| Statement of Financial Activities .....     | 54   |
| Statement of Financial Position .....       | 58   |
| Statement of Changes in Funds .....         | 60   |
| Statement of Cash Flows .....               | 62   |
| Notes to the Financial Statements .....     | 63   |

## FINANCIAL STATEMENTS

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

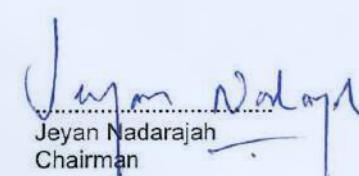
#### Statement by the Management Committee

In the opinion of the Management Committee,

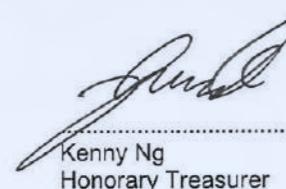
- (a) the accompanying financial statements of Foundation of Rotary Clubs Singapore Family Service Centre (the "Centre") are drawn up so as to present fairly, in all material respects, the financial position of the Centre as at 30 June 2024 and of the financial activities, changes in funds and cash flows of the Centre for the reporting year then ended; and
- (b) at the date of this statement, there are reasonable grounds to believe that the Centre will be able to pay its debts as and when they fall due.

The Management Committee approved and authorised these financial statements for issue.

On Behalf of the Management Committee

  
Jeyan Nadarajah  
Chairman

20 November 2024

  
Kenny Ng  
Honorary Treasurer

#### Independent Auditor's Report to the Management Committee of FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### Report on the audit of the financial statements

##### Opinion

We have audited the accompanying financial statements of Foundation of Rotary Clubs Singapore Family Service Centre (the "Centre"), which comprise the statement of financial position as at 30 June 2024, and the statement of financial activities, statement of changes in funds and statement of cash flows for the reporting year then ended, and notes to the financial statements, including material accounting policy information.

Foundation of Rotary Clubs Singapore Family Service Centre is a division of Foundation of Rotary Clubs (Singapore) Ltd ("FRCS") and it is not a separately incorporated legal entity. The accompanying financial statements have been prepared by management of the Centre from the records of Foundation of Rotary Clubs Singapore Family Service Centre and reflect only transactions recorded therein.

In our opinion, the accompanying financial statements of the Centre are properly drawn up in accordance with the provisions of the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards ("FRSs") so as to present fairly, in all material respects, the financial position of the Centre as at 30 June 2024 and of the financial activities, changes in funds and cash flows of the Centre for the reporting 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 Centre 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

Management is responsible for the other information. The other information comprises the information included in the statement by the Management Committee and the annual report 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.

## FINANCIAL STATEMENTS

### Independent Auditor's Report to the Management Committee of FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### Other information (cont'd)

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

#### Responsibilities of management and the Management Committee for the financial statements

Management is responsible for the preparation of the financial statements that give a true and fair view in accordance with the Charities Act and Regulations and the FRSs, and such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Centre'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 management either intends to liquidate the Centre or to cease operations, or has no realistic alternative but to do so.

The Management Committee is responsible for overseeing the Centre'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.

### Independent Auditor's Report to the Management Committee of FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### Auditor's responsibilities for the audit of the financial statements (cont'd)

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

- (a) 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.
- (b) 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 Centre's internal control.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Centre'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 Centre to cease to continue as a going concern.
- (e) 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.

*RSM SG Assurance LLP*

RSM SG Assurance LLP  
(formerly known as RSM Chio Lim LLP)  
Public Accountants and  
Chartered Accountants  
Singapore

20 November 2024

## FINANCIAL STATEMENTS

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### Statement of Financial Activities Reporting Year Ended 30 June 2024

|                                       | Notes | Accumulated Fund <sup>(a)</sup><br>\$ | Unrestricted   |   |                              |                                       | Restricted                            |  |   |                | SG Cares<br>Volunteer<br>Centre<br>Development<br>Programme<br>Fund<br>\$ | Subtotal<br>\$   | Total<br>\$ |
|---------------------------------------|-------|---------------------------------------|--|---|------------------------------|---------------------------------------|---------------------------------------|--|---|----------------|---|------------------|-------------|
|                                       |       |                                       | Lee<br>Foundation<br>– Financial<br>Assistance<br>Fund<br>\$ | School<br>Pocket<br>Money<br>Fund<br>\$ | FSC<br>Comcare<br>Fund<br>\$ | Community<br>Chest Haze<br>Fund<br>\$ | FSC<br>Ramadan<br>Bonus<br>Fund<br>\$ | MSF –<br>Cyclical<br>Maintenance<br>Fund<br>\$ | Furniture<br>and<br>Equipment<br>Fund<br>\$ |                |   |                  |             |
| <b>Incoming Resources:</b>            |       |                                       |  |   |                              |                                       |                                       |  |   |                |   |                  |             |
| Grant income                          | 4     | 2,838,971                             | 9,480  | 550                                     | 5,834                        | –                                     | 5,400                                 | –  | –   | 242,542        | 263,806   | 3,102,777        |             |
| Donations                             |       | 733                                   | –  | –                                       | –                            | –                                     | –                                     | –  | –   | –              | –   | 733              |             |
| Income from programmes                |       | 4,000                                 | –  | –                                       | –                            | –                                     | –                                     | –  | –   | 32,901         | 32,901  | 36,901           |             |
| Other miscellaneous income            | 5     | 72,928                                | –  | –                                       | –                            | –                                     | –                                     | –  | –   | –              | –   | 72,928           |             |
| <b>Total incoming resources</b>       |       | <b>2,916,632</b>                      | <b>9,480</b>   | <b>550</b>                              | <b>5,834</b>                 | <b>–</b>                              | <b>5,400</b>                          | <b>–</b>                                       | <b>–</b>                                    | <b>275,443</b> | <b>296,707</b>  | <b>3,213,339</b> |             |
| <b>Resources Expended:</b>            |       |                                       |  |   |                              |                                       |                                       |  |   |                |   |                  |             |
| Depreciation of plant and equipment   | 7     | 35,375                                | –  | –                                       | –                            | –                                     | –                                     | 47,831   | 6,936                                       | –              | 54,767  | 90,142           |             |
| Depreciation of right-of-use assets   | 8     | 27,395                                | –  | –                                       | –                            | –                                     | –                                     | –  | –   | –              | –   | 27,395           |             |
| Employee benefits expenses            | 6     | 2,606,644                             | –  | –                                       | –                            | –                                     | –                                     | –  | –   | 195,414        | 195,414   | 2,802,058        |             |
| Interest expense on lease liabilities |       | 741                                   | –  | –                                       | –                            | –                                     | –                                     | –  | –   | –              | –   | 741              |             |
| Maintenance expenses                  |       | 112,906                               | –  | –                                       | –                            | –                                     | –                                     | –  | –   | –              | –   | 112,906          |             |
| Other operating costs                 |       | 115,172                               | –  | –                                       | –                            | –                                     | –                                     | –  | –   | 32,070         | 32,070  | 147,242          |             |
| Professional fees                     |       | 35,034                                | –  | –                                       | –                            | –                                     | –                                     | –  | –   | 2,622          | 2,622   | 37,656           |             |
| Programme expenses                    |       | 52,919                                | 8,280  | 2,020                                   | 5,330                        | –                                     | 11,400                                | –  | –   | 8,391          | 35,421  | 88,340           |             |
| <b>Total resources expended</b>       |       | <b>2,986,186</b>                      | <b>8,280</b>   | <b>2,020</b>                            | <b>5,330</b>                 | <b>–</b>                              | <b>11,400</b>                         | <b>47,831</b>                                  | <b>6,936</b>                                | <b>238,497</b> | <b>320,294</b>  | <b>3,306,480</b> |             |
| <b>Net (deficit) / surplus</b>        |       | <b>(69,554)</b>                       | <b>1,200</b>   | <b>(1,470)</b>                          | <b>504</b>                   | <b>–</b>                              | <b>(6,000)</b>                        | <b>(47,831)</b>                                | <b>(6,936)</b>                              | <b>36,946</b>  | <b>(23,587)</b>   | <b>(93,141)</b>  |             |

<sup>(a)</sup> The Accumulated Fund is ring-fenced for the exclusive use of Foundation of Rotary Clubs Singapore Family Service Centre ("FRCS FSC").

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

## FINANCIAL STATEMENTS

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### Statement of Financial Activities Reporting Year Ended 30 June 2023

|                                       | Notes | Accumulated Fund <sup>(a)</sup> | Unrestricted                                  |                             |                     | Restricted                   |                       |                                    |                                 |                     |              | SG Cares Volunteer Centre Development Programme Fund \$ | Social Service Office Fund \$ | Subtotal \$      | Total \$ |
|---------------------------------------|-------|---------------------------------|---|-----------------------------|---------------------|------------------------------|-----------------------|------------------------------------|---------------------------------|---------------------|--------------|---|-------------------------------|------------------|----------|
|                                       |       |                                 | Lee Foundation – Financial Assistance Fund \$ | School Pocket Money Fund \$ | FSC Comcare Fund \$ | Community Chest Haze Fund \$ | RAMADAN BONUS Fund \$ | MSF – CYCLICAL MAINTENANCE Fund \$ | Furniture and Equipment Fund \$ | Development Fund \$ |              |   |                               |                  |          |
|                                       |       |                                 |   |                             |                     |                              |                       |                                    |                                 |                     |              |   |                               |                  |          |
| <b>Incoming Resources:</b>            |       |                                 |   |                             |                     |                              |                       |                                    |                                 |                     |              |   |                               |                  |          |
| Grant income                          | 4     | 2,756,933                       | 11,150  | 4,870                       | 6,466               | –                            | 6,000                 | –                                  | –                               | 60,947              | 1,840        | 91,273  |                               | 2,848,206        |          |
| Donations                             |       | 1,650                           | –   | –                           | –                   | –                            | –                     | –                                  | –                               | –                   | –            | –   |                               | 1,650            |          |
| Income from programmes                |       | 13,227                          | –   | –                           | –                   | –                            | –                     | –                                  | –                               | –                   | –            | –   |                               | 13,227           |          |
| Other miscellaneous income            | 5     | 19,575                          | –   | –                           | –                   | –                            | –                     | –                                  | –                               | 838                 | –            | 838   |                               | 20,413           |          |
| <b>Total incoming resources</b>       |       | <b>2,791,385</b>                | <b>11,150</b>                                 | <b>4,870</b>                | <b>6,466</b>        | <b>–</b>                     | <b>6,000</b>          | <b>–</b>                           | <b>–</b>                        | <b>61,785</b>       | <b>1,840</b> | <b>92,111</b>   |                               | <b>2,883,496</b> |          |
| <b>Resources Expended:</b>            |       |                                 |   |                             |                     |                              |                       |                                    |                                 |                     |              |   |                               |                  |          |
| Depreciation of plant and equipment   | 7     | 38,769                          | –   | –                           | –                   | –                            | –                     | 47,831                             | 6,936                           | –                   | 54,767       |   |                               | 93,536           |          |
| Depreciation of right-of-use assets   | 8     | 28,288                          | –   | –                           | –                   | –                            | –                     | –                                  | –                               | –                   | –            | –   |                               | 28,288           |          |
| Employee benefits expenses            | 6     | 2,350,801                       | –   | –                           | –                   | –                            | –                     | –                                  | –                               | 224,689             | –            | 224,689   |                               | 2,575,490        |          |
| Interest expense on lease liabilities |       | 1,207                           | –   | –                           | –                   | –                            | –                     | –                                  | –                               | –                   | –            | –   |                               | 1,207            |          |
| Maintenance expenses                  |       | 115,775                         | –   | –                           | –                   | –                            | –                     | –                                  | –                               | –                   | –            | –   |                               | 115,775          |          |
| Other operating costs                 |       | 70,110                          | –   | –                           | –                   | –                            | –                     | –                                  | –                               | 75,279              | –            | 75,279  |                               | 145,389          |          |
| Professional fees                     |       | 49,975                          | –   | –                           | –                   | –                            | –                     | –                                  | –                               | –                   | –            | –   |                               | 49,975           |          |
| Programme expenses                    |       | 66,970                          | 14,800  | 8,455                       | 4,694               | –                            | 2,400                 | –                                  | –                               | 40,463              | 2,720        | 73,532  |                               | 140,502          |          |
| <b>Total resources expended</b>       |       | <b>2,721,895</b>                | <b>14,800</b>                                 | <b>8,455</b>                | <b>4,694</b>        | <b>–</b>                     | <b>2,400</b>          | <b>47,831</b>                      | <b>6,936</b>                    | <b>340,431</b>      | <b>2,720</b> | <b>428,267</b>  |                               | <b>3,150,162</b> |          |
| <b>Net surplus / (deficit)</b>        |       | <b>69,490</b>                   | <b>(3,650)</b>                                | <b>(3,585)</b>              | <b>1,772</b>        | <b>–</b>                     | <b>3,600</b>          | <b>(47,831)</b>                    | <b>(6,936)</b>                  | <b>(278,646)</b>    | <b>(880)</b> | <b>(336,156)</b>  |                               | <b>(266,666)</b> |          |

(a) The Accumulated Fund is ring-fenced for the exclusive use of FRCS FSC.

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

## FINANCIAL STATEMENTS

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### Statement of Financial Position As at 30 June 2024

|                                  | Notes | 2024<br>\$       | 2023<br>\$       |
|----------------------------------|-------|------------------|------------------|
| <b>ASSETS</b>                    |       |                  |                  |
| <b><u>Non-current assets</u></b> |       |                  |                  |
| Plant and equipment              | 7     | 339,132          | 427,015          |
| Right-of-use assets              | 8     | 30,061           | 57,456           |
| <b>Total non-current assets</b>  |       | <b>369,193</b>   | <b>484,471</b>   |
| <b><u>Current assets</u></b>     |       |                  |                  |
| Other receivables                | 9     | 31,134           | 170,151          |
| Other non-financial assets       | 10    | 12,963           | 55,166           |
| Cash and cash equivalents        | 11    | 4,885,792        | 4,698,525        |
| <b>Total current assets</b>      |       | <b>4,929,889</b> | <b>4,923,842</b> |
| <b>Total assets</b>              |       | <b>5,299,082</b> | <b>5,408,313</b> |

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### Statement of Financial Position (cont'd) As at 30 June 2024

|  | Notes | 2024<br>\$       | 2023<br>\$       |
|--|-------|------------------|------------------|
| <b>FUNDS AND LIABILITIES</b>                                 |       |                  |                  |
| <b><u>Restricted fund</u></b>                                |       |                  |                  |
| Accumulated Fund (a)   | 12    | 4,364,088        | 4,433,642        |
| <b><u>Other restricted funds</u></b>                         |       |                  |                  |
| Lee Foundation – Financial Assistance Fund                   |       | 7,300            | 6,100            |
| School Pocket Money Fund                                     |       | 4,790            | 6,260            |
| FSC Comcare Fund   |       | 9,200            | 8,696            |
| Community Chest Haze Fund                                    |       | 526              | 526              |
| FSC Ramadan Bonus Fund                                       |       | –                | 6,000            |
| MSF – Cyclical Maintenance Fund Furniture and Equipment Fund |       | 254,965          | 302,796          |
| SG Cares Volunteer Centre Development Programme Fund         |       | 7,804            | 14,740           |
| Total restricted funds                                       | 13    | 394,718          | 418,305          |
| <b>Total funds</b>   |       | <b>4,758,806</b> | <b>4,851,947</b> |
| <b><u>Non-current liability</u></b>                          |       |                  |                  |
| Lease liabilities, non-current                               | 15    | 3,687            | 30,685           |
| <b><u>Current liabilities</u></b>                            |       |                  |                  |
| Lease liabilities, current                                   | 15    | 26,998           | 27,458           |
| Other payables   | 16    | 509,591          | 498,223          |
| <b>Total current liabilities</b>                             |       | <b>536,589</b>   | <b>525,681</b>   |
| <b>Total liabilities</b>                                     |       | <b>540,276</b>   | <b>556,366</b>   |
| <b>Total funds and liabilities</b>                           |       | <b>5,299,082</b> | <b>5,408,313</b> |

(a) The Accumulated Fund is ring-fenced for the exclusive use of FRCS FSC.

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

## FINANCIAL STATEMENTS

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### Statement of Changes in Funds Reporting Year Ended 30 June 2024

|                                | Unrestricted                    |              | Restricted                                 |                          |                  |                           |                        |                                 |                              |  |                            |                  |       |
|--------------------------------|---------------------------------|--------------|--|--------------------------|------------------|---------------------------|------------------------|---------------------------------|------------------------------|--|----------------------------|------------------|-------|
|                                | Accumulated Fund <sup>(a)</sup> | \$           | Lee Foundation – Financial Assistance Fund | School Pocket Money Fund | FSC Comcare Fund | Community Chest Haze Fund | FSC Ramadan Bonus Fund | MSF – Cyclical Maintenance Fund | Furniture and Equipment Fund | SG Cares Volunteer Centre Development Programme Fund | Social Service Office Fund | Subtotal         | Total |
| <b><u>Current year:</u></b>    |                                 |              |  |                          |                  |                           |                        |                                 |                              |  |                            |                  |       |
| Opening balance at 1 July 2023 | 4,433,642                       | 6,100        | 6,260                                      | 8,696                    | 526              | 6,000                     | 302,796                | 14,740                          | 73,187                       | –  | 418,305                    | 4,851,947        |       |
| Net (deficit) / surplus        | (69,554)                        | 1,200        | (1,470)                                    | 504                      | –                | (6,000)                   | (47,831)               | (6,936)                         | 36,946                       | –  | (23,587)                   | (93,141)         |       |
| Balance as at 30 June 2024     | <u>4,364,088</u>                | <u>7,300</u> | <u>4,790</u>                               | <u>9,200</u>             | <u>526</u>       | <u>–</u>                  | <u>254,965</u>         | <u>7,804</u>                    | <u>110,133</u>               | <u>–</u>   | <u>394,718</u>             | <u>4,758,806</u> |       |
| <b><u>Prior year:</u></b>      |                                 |              |  |                          |                  |                           |                        |                                 |                              |  |                            |                  |       |
| Opening balance at 1 July 2022 | 4,364,152                       | 9,750        | 9,845                                      | 6,924                    | 526              | 2,400                     | 350,627                | 21,676                          | 351,833                      | 880  | 754,461                    | 5,118,613        |       |
| Net surplus / (deficit)        | 69,490                          | (3,650)      | (3,585)                                    | 1,772                    | –                | 3,600                     | (47,831)               | (6,936)                         | (278,646)                    | (880)  | (336,156)                  | (266,666)        |       |
| Balance as at 30 June 2023     | <u>4,433,642</u>                | <u>6,100</u> | <u>6,260</u>                               | <u>8,696</u>             | <u>526</u>       | <u>6,000</u>              | <u>302,796</u>         | <u>14,740</u>                   | <u>73,187</u>                | <u>–</u>   | <u>418,305</u>             | <u>4,851,947</u> |       |

(a) The Accumulated Fund is ring-fenced for the exclusive use of FRCS FSC.

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

## FINANCIAL STATEMENTS

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### Statement of Cash Flows Reporting Year Ended 30 June 2024

|  | <u>2024</u><br>\$       | <u>2023</u><br>\$       |
|--|-------------------------|-------------------------|
| <b><u>Cash flows from / (used in) operating activities</u></b>       |                         |                         |
| Net deficit for the reporting year                                   | (93,141)                | (266,666)               |
| Adjustments for:   |                         |                         |
| Depreciation of plant and equipment                                  | 90,142                  | 93,536                  |
| Depreciation of right-of-use assets                                  | 27,395                  | 28,288                  |
| Interest expense on lease liabilities                                | 741                     | 1,207                   |
| Interest income  | (71,498)                | (19,253)                |
| Operating cash flow before changes in working capital                | (46,361)                | (162,888)               |
| Other receivables  | 143,749                 | (8,022)                 |
| Other non-financial assets   | 42,203                  | (40,783)                |
| Other payables   | 11,368                  | 105,320                 |
| Net cash flows from / (used in) operating activities                 | <u>150,959</u>          | <u>(106,373)</u>        |
| <b><u>Cash flows from / (used in) investing activities</u></b>       |                         |                         |
| Purchase of plant and equipment                                      | (2,259)                 | (3,285)                 |
| Interest income received   | 66,766                  | 124                     |
| Net cash flows from / (used in) investing activities                 | <u>64,507</u>           | <u>(3,161)</u>          |
| <b><u>Cash flows used in financing activities</u></b>                |                         |                         |
| Lease liabilities – principal portion paid                           | (27,458)                | (27,903)                |
| Interest expense paid  | (741)                   | (1,207)                 |
| Net cash flows used in financing activities                          | <u>(28,199)</u>         | <u>(29,110)</u>         |
| <b><u>Net increase / (decrease) in cash and cash equivalents</u></b> |                         |                         |
| Cash and cash equivalents, beginning balance                         | 187,267                 | (138,644)               |
| <b>Cash and cash equivalents, ending balance (Note 11)</b>           | <b><u>4,885,792</u></b> | <b><u>4,698,525</u></b> |

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

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### Notes to the Financial Statements 30 June 2024

##### 1. General information

Foundation of Rotary Clubs Singapore Family Service Centre (Unique Entity No: 199300813R) (the "Centre") is a division of Foundation of Rotary Clubs (Singapore) Ltd ("FRCS"), a foundation incorporated as a company limited by guarantee under the Companies Act 1967. FRCS is also a charity registered under the Charities Act 1994. It is an approved Institution of a Public Character.

The Centre is not a separately incorporated legal entity. The accompanying financial statements have been prepared from the records of the Centre and reflect only transactions recorded therein.

The financial statements are presented in Singapore Dollar ("\$").

These financial statements are authorised for issuance by the Management Committee of the Centre on the date of the statement by the Management Committee.

The principal activities of the Centre consist of providing family-oriented programmes which are responsive to the changing needs of the community.

The registered office of FRCS is located at 111 North Bridge Road #06-33, Peninsula Plaza, Singapore 179098. FRCS is situated in Singapore.

The administration office and principal place of operation of the Centre is located at 346 Clementi Avenue 5 #01-10/32, Singapore 120346.

The Centre operates a branch office located at 702 West Coast Road #01-347, Singapore 120702.

##### Statement of compliance with financial reporting standards

These financial statements have been prepared in accordance with the Financial Reporting Standards ("FRSs") and the related interpretations to FRSs ("INT FRSs") as issued by the Accounting Standards Committee under the Accounting and Corporate Regulatory Authority ("ASC").

##### Basis of preparation of the financial statements

The financial statements are prepared on a going concern basis under the historical cost convention except where a financial reporting standard requires an alternative treatment (such as fair values) as disclosed where appropriate in these financial statements. The accounting policies in the financial reporting standards may not be applied when the effect of applying them is not material. The disclosures required by financial reporting standards may not be provided if the information resulting from that disclosure is not material.

## FINANCIAL STATEMENTS

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### 2. Disclosures of material accounting policy and other explanatory information

##### 2A. Material accounting policy information

###### Incoming resources

###### (a) Grants

Grants to cover a particular expenditure or programme are accounted for as incoming resources upon receipt of notification of the grant award, which normally coincides with the year when the related expenses, for which the grant is intended to cover, are incurred. A grant is recognised at fair value when there is reasonable assurance that the conditions attaching to it will be complied with and that the grant will be received. Grants are recognised as income to match them with the related costs that they are intended to compensate.

Under the conditions of the grants received, over or under funding from National Council of Social Services ("NCSS"), Ministry of Social and Family Development ("MSF") and Ministry of Culture, Community and Youth ("MCCY") are refundable to these entities.

###### (b) Income from programmes

Income is recognised when the Centre has entitlement to the income, it is probable that the economic benefits associated with the transaction or gift will flow to the Centre and the amount can be measured reliably and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Income from programmes is recognised when the Centre satisfies the performance obligation at a point in time generally when the services are provided..

###### (c) Interest income

Interest revenue is recognised using the effective interest method.

###### Employee benefits

Contributions to a defined contribution retirement benefit plan are recorded as an expense as they fall due. The Centre's legal or constructive obligation is limited to the amount that it is obligated to contribute to an independently administered fund (such as the Central Provident Fund in Singapore, a government managed defined contribution retirement benefit plan). For employee leave entitlement the expected cost of short-term employee benefits in the form of compensated absences is recognised in the case of accumulating compensated absences, when the employees render service that increases their entitlement to future compensated absences; and in the case of non-accumulating compensated absences, when the absences occur. A liability for bonuses is recognised where the entity is contractually obliged or where there is constructive obligation based on past practice.

###### Foreign currency transactions

The functional currency is the Singapore Dollar as it reflects the primary economic environment in which the Centre operates. Transactions in foreign currencies are recorded in the functional currency at the rates ruling at the dates of the transactions. At each end of the reporting year, recorded monetary balances and balances measured at fair value that are denominated in non-functional currencies are reported at the rates ruling at the end of the reporting year and fair value measurement dates respectively. All realised and unrealised exchange adjustment gains and losses are dealt with in profit or loss. The presentation is in the functional currency.

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### 2. Disclosures of material accounting policy and other explanatory information (cont'd)

##### 2A. Material accounting policy information (cont'd)

###### Income tax

As a charity, FRCS is exempt from tax on income and gains falling within section 13(1)(zm) of the Income Tax Act 1947 to the extent that these are applied to its charitable objects.

###### Plant and equipment

Plant and equipment are carried at cost on initial recognition and after initial recognition at cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation is provided on a straight-line basis to allocate the gross carrying amounts of the assets less their residual values over their estimated useful lives of each part of an item of these assets.

The annual rates of depreciation are as follows:

|                         |   |            |
|-------------------------|---|------------|
| Renovations             | – | 10%        |
| Furniture and equipment | – | 20% to 33% |

An asset is depreciated when it is available for use until it is derecognised even if during that period the item is idle. Fully depreciated assets still in use are retained in the financial statements.

The gain or loss arising from the derecognition of an item of plant and equipment is recognized in the statement of financial activities.

###### Carrying amounts of non-financial assets

The carrying amount of non-financial assets is reviewed at each end of the reporting year for indications of impairment and where an asset is impaired, it is written down through profit or loss to its estimated recoverable amount. The impairment loss is the excess of the carrying amount over the recoverable amount and is expensed.

###### Financial instruments

###### Recognition and derecognition of financial instruments

A financial asset or a financial liability is recognised when, and only when, the Centre becomes party to the contractual provisions of the instrument. All other financial instruments (including regular-way purchases and sales of financial assets) are recognised and derecognised, as applicable, using trade date accounting or settlement date accounting. At initial recognition the financial asset or financial liability is measured at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability. A financial asset is derecognised when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Centre neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset. A financial liability is removed from the statement of financial position when, and only when, it is extinguished, that is, when the obligation specified in the contract is discharged or cancelled or expires.

## FINANCIAL STATEMENTS

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### 2. Disclosures of material accounting policy and other explanatory information (cont'd)

##### 2A. Material accounting policy information (cont'd)

###### Financial instruments (cont'd)

###### Categories of financial assets and financial liabilities

The financial reporting standard on financial instruments has four categories of financial assets and two categories for liabilities. At the end of the reporting year, the Centre had the following categories financial:

- Financial asset classified as measured at amortised cost: A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at fair value through profit or loss, that is (a) the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Typically other receivables, bank and cash balances are classified in this category.
- Financial liabilities carried at amortised cost using the effective interest method. Typically other payables and lease liabilities are classified in this category.

###### Cash and cash equivalents

Cash and cash equivalents comprises cash on hand and demand deposits. For the statement of cash flows, cash and cash equivalents includes cash and cash equivalents less cash subject to restriction, if any.

Cash flows are reported using the indirect method, whereby profit or loss is adjusted for the effects of transactions of a non-cash nature, and items of income or expense associated with investing or financing cash flows.

###### Fair value measurement

The fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When measuring the fair value of an asset or a liability, market observable data to the extent possible is used. If the fair value of an asset or a liability is not directly observable, an estimate is made using valuation techniques that maximise the use of relevant observable inputs and minimise the use of unobservable inputs (eg by use of the market comparable approach that reflects recent transaction prices for similar items, discounted cash flow analysis, or option pricing models refined to reflect the issuer's specific circumstances). Inputs used are consistent with the characteristics of the asset / liability that market participants would take into account. The Centre's intention to hold an asset or to settle or otherwise fulfil a liability is not taken into account as relevant when measuring fair value.

Fair values are categorised into different levels in a fair value hierarchy based on the degree to which the inputs to the measurement are observable and the significance of the inputs to the fair value measurement in its entirety: Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (ie as prices) or indirectly (ie derived from prices). Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs). Transfers between levels of the fair value hierarchy are recognised at the end of the reporting period during which the change occurred.

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### 2. Disclosures of material accounting policy and other explanatory information (cont'd)

##### 2A. Material accounting policy information (cont'd)

###### Fair value measurement (cont'd)

The carrying values of current financial instruments approximate their fair values due to the short-term maturity of these instruments and the disclosures of fair value are not made when the carrying amount of current financial instruments is a reasonable approximation of the fair value. The fair values of non-current financial instruments may not be disclosed separately unless there are significant differences at the end of the reporting year and in the event the fair values are disclosed in the relevant notes to the financial statements. The recurring measurements are made at each reporting year end date.

###### Funds

Fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated to specific purposes if any by action of the Management Committee. Externally restricted funds may only be utilised in accordance with the purposes established by the source of such funds or through the terms of an appeal and are in contrast with unrestricted funds over which the Management Committee retains full control to use in achieving any of its institutional purposes. An expense resulting from the operating activities of a fund that is directly attributable to the fund is charged to that fund. Common expense if any are allocated on a reasonable basis to the funds based on a method most suitable to that common expense.

##### 2B. Critical judgements, assumptions and estimation uncertainties

There were no critical judgements made in the process of applying the accounting policies that have the most significant effect on the amounts recognised in the financial statements. There were no key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting year, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting year.

#### 3. Related party relationships and transactions

The financial reporting standard on related party disclosures requires the Centre to disclose: (a) related party relationships, transactions and outstanding balances, including commitments; and (b) relationships between parents and subsidiaries irrespective of whether there have been transactions between those related parties. A party is related to a party if the party controls, or is controlled by, or can significantly influence or is significantly influenced by the other party.

A related party includes the Management Committee members and key management of FRCS and the Centre. It also includes an entity or person that directly or indirectly controls, is controlled by, or is under common or joint control with these persons; members of the key management personnel or close members of the family of any individual referred to herein and others who have the ability to control, jointly control or significantly influence by or for which significant voting power in such entity resides with, directly or indirectly, any such individual.

All members of the Board and staff members of FRCS and the Centre are required to read and understand the conflict of interest policy in place and make full disclosure of interests, relationships and holding that could potentially result in conflict of interests. When a conflict of interest situation arises, the members or staff shall abstain from participating in the discussion, decision making and voting on the matter.

## FINANCIAL STATEMENTS

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### 3. Related party relationships and transactions (cont'd)

##### 3A. Related party transactions and balances

There are transactions and arrangements between the Centre and its related parties and the effects of these on the basis determined between the parties are reflected in these financial statements. The related party balances are unsecured, without fixed repayment terms and interest or charge unless stated otherwise.

In addition to the transactions and balances disclosed elsewhere in the notes to the financial statements, this item includes the following:

Material related party transactions:

|                                 | Related party |            |
|---------------------------------|---------------|------------|
|                                 | 2024<br>\$    | 2023<br>\$ |
| Grants from FRCS                | 27,737        | 26,947     |
| Management fees charged by FRCS | (36,000)      | —          |

##### 3B. Key management compensation

|   | 2024 | 2023 |
|---|------|------|
| Number of key management in compensation bands: |      |      |
| \$100,000 to \$200,000                          | —    | 1    |
| \$200,000 to \$300,000                          | 1    | —    |

Key management personnel are the persons having authority and responsibility for planning, directing and controlling the activities of the Centre, directly or indirectly. The above amount for key management compensation is for the executive director of the Centre.

The members of the Management Committee are volunteers and receive no monetary remuneration for their contribution, except for reimbursement of out-of-pocket expenses, if any claimed.

There are no paid staff who are close members of the family of the FRCS and the Centre, and whose remuneration each exceeds \$50,000 during the reporting year.

##### 3C. Balances with FRCS

|  | FRCS       |            |
|--|------------|------------|
|  | 2024<br>\$ | 2023<br>\$ |
| Balance at beginning of the year                                       | 6,802      | 13,000     |
| Amounts paid in and settlement of liabilities on behalf of FRCS        | 27,737     | 26,947     |
| Amounts paid out and settlement of liabilities on behalf of the Centre | (43,885)   | (33,145)   |
| Balance at end of the year   | (9,346)    | 6,802      |

Presented in the statement of financial position as follows:

|                            |                |              |
|----------------------------|----------------|--------------|
| Other receivables (Note 9) | —              | 6,802        |
| Other payables (Note 16)   | (9,346)        | —            |
|                            | <u>(9,346)</u> | <u>6,802</u> |

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### 4. Grant income

|  | 2024<br>\$       | 2023<br>\$       |
|--|------------------|------------------|
| Grants – Ministry of Social and Family Development | 2,165,204        | 2,098,163        |
| Grants – NCSS: Community Chest                     | 605              | 80,871           |
| Grants – NCSS: Tote Board Social Service Fund      | 586,014          | 552,152          |
| Grants – Ministry of Culture, Community and Youth  | 242,542          | 60,947           |
| Grants – FRCS                                      | 27,737           | 26,947           |
| Other grants                                       | 80,675           | 29,126           |
|  | <u>3,102,777</u> | <u>2,848,206</u> |

#### 5. Other miscellaneous income

|                 | 2024<br>\$    | 2023<br>\$    |
|-----------------|---------------|---------------|
| Interest income | 71,498        | 19,253        |
| Other income    | 1,430         | 1,160         |
|                 | <u>72,928</u> | <u>20,413</u> |

#### 6. Employee benefits expense

|   | 2024<br>\$       | 2023<br>\$       |
|---|------------------|------------------|
| Salaries and other short-term employee benefits | 2,257,289        | 2,052,944        |
| Contributions to defined contribution plan      | 365,145          | 332,627          |
| Other benefits                                  | 179,624          | 189,919          |
| Total employee benefits expense                 | <u>2,802,058</u> | <u>2,575,490</u> |

## FINANCIAL STATEMENTS

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### 7. Plant and equipment

|                                  | <u>Renovations</u><br>\$ | <u>Furniture and equipment</u><br>\$ | <u>Total</u><br>\$ |
|----------------------------------|--------------------------|--------------------------------------|--------------------|
| <b>Cost:</b>                     |                          |                                      |                    |
| At 1 July 2022                   | 667,814                  | 220,183                              | 887,997            |
| Additions                        | —                        | 3,285                                | 3,285              |
| At 30 June 2023                  | 667,814                  | 223,468                              | 891,282            |
| Additions                        | —                        | 2,259                                | 2,259              |
| At 30 June 2024                  | 667,814                  | 225,727                              | 893,541            |
| <b>Accumulated depreciation:</b> |                          |                                      |                    |
| At 1 July 2022                   | 207,663                  | 163,068                              | 370,731            |
| Depreciation for the year        | 66,782                   | 26,754                               | 93,536             |
| At 30 June 2023                  | 274,445                  | 189,822                              | 464,267            |
| Depreciation for the year        | 66,782                   | 23,360                               | 90,142             |
| At 30 June 2024                  | 341,227                  | 213,182                              | 554,409            |
| <b>Carrying value:</b>           |                          |                                      |                    |
| At 1 July 2022                   | 460,151                  | 57,115                               | 517,266            |
| At 30 June 2023                  | 393,369                  | 33,646                               | 427,015            |
| At 30 June 2024                  | 326,587                  | 12,545                               | 339,132            |

#### 8. Right-of-use assets

|                                  | <u>Office premise</u><br>\$ | <u>Equipment</u><br>\$ | <u>Total</u><br>\$ |
|----------------------------------|-----------------------------|------------------------|--------------------|
| <b>Cost:</b>                     |                             |                        |                    |
| At 1 July 2022                   | 113,476                     | 32,626                 | 146,102            |
| Written-off                      | (50,865)                    | —                      | (50,865)           |
| At 30 June 2023 and 30 June 2024 | 62,611                      | 32,626                 | 95,237             |
| <b>Accumulated depreciation:</b> |                             |                        |                    |
| At 1 July 2022                   | 49,972                      | 10,386                 | 60,358             |
| Depreciation for the year        | 21,763                      | 6,525                  | 28,288             |
| Written-off                      | (50,865)                    | —                      | (50,865)           |
| At 30 June 2023                  | 20,870                      | 16,911                 | 37,781             |
| Depreciation for the year        | 20,870                      | 6,525                  | 27,395             |
| At 30 June 2024                  | 41,740                      | 23,436                 | 65,176             |
| <b>Carrying value:</b>           |                             |                        |                    |
| At 1 July 2022                   | 63,504                      | 22,240                 | 85,744             |
| At 30 June 2023                  | 41,741                      | 15,715                 | 57,456             |
| At 30 June 2024                  | 20,871                      | 9,190                  | 30,061             |

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### 9. Other receivables

|                              | <u>2024</u><br>\$ | <u>2023</u><br>\$ |
|------------------------------|-------------------|-------------------|
| Outside parties              | 1,196             | 432               |
| FRCS (Note 3C)               | —                 | 6,802             |
| Government grant receivables | —                 | 143,788           |
| Interest receivables         | 23,861            | 19,129            |
| Deposits to secure services  | 6,077             | —                 |
|                              | <u>31,134</u>     | <u>170,151</u>    |

Other receivables are normally with no fixed terms and therefore there is no maturity.

Other receivables shown above are subject to the expected credit loss ("ECL") model under the financial reporting standard on financial instruments. Other receivables which can be graded as low risk individually are considered to have low credit risk. At the end of the first reporting period a loss allowance is assessed at an amount equal to 12 month expected credit losses.

At each subsequent reporting date, an evaluation is made whether there is a significant change in credit risk by comparing the debtor's credit risk at initial recognition (based on the original, unmodified cash flows) with the credit risk at the reporting date (based on the modified cash flows). Adjustment to the loss allowance is made for any increase or decrease in credit risk. No loss allowance is deemed necessary at the end of the reporting year.

#### 10. Other non-financial assets

|                             | <u>2024</u><br>\$ | <u>2023</u><br>\$ |
|-----------------------------|-------------------|-------------------|
| Deposits to secure services | —                 | 5,902             |
| Prepayments                 | 12,963            | 49,264            |
|                             | <u>12,963</u>     | <u>55,166</u>     |

#### 11. Cash and cash equivalents

|                       | <u>2024</u><br>\$ | <u>2023</u><br>\$ |
|-----------------------|-------------------|-------------------|
| Not restricted in use | 4,885,792         | 4,698,525         |

The rate of interest for the cash on interest earning balances of \$3,066,641 (2023: \$2,000,000) is 2.4% (2023: 3.0%) per annum at the end of the reporting year.

## FINANCIAL STATEMENTS

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### 11. Cash and cash equivalents (cont'd)

##### 11A. Reconciliation of liabilities arising from financing activities

|                             | <u>2023</u><br>\$ | <u>Cash flows</u><br>\$ | <u>Non-cash changes</u><br>\$ | <u>2024</u><br>\$     |
|-----------------------------|-------------------|-------------------------|-------------------------------|-----------------------|
| Lease liabilities (Note 15) | 58,143            | (28,199)                | 741                           | <sup>(a)</sup> 30,685 |
|                             | <u>2022</u><br>\$ | <u>Cash flows</u><br>\$ | <u>Non-cash changes</u><br>\$ | <u>2023</u><br>\$     |
| Lease liabilities (Note 15) | 86,046            | (29,110)                | 1,207                         | <sup>(a)</sup> 58,143 |

(a) Comprises of interest expenses arising from discounting of lease liabilities.

#### 12. Accumulated fund

|  | <u>2024</u><br>\$ | <u>2023</u><br>\$ |
|--|-------------------|-------------------|
| Accumulated fund for exclusive use of FRCS FSC         | <u>4,364,088</u>  | <u>4,433,642</u>  |
| Resources expended                                     | 2,986,186         | 2,721,895         |
| Ratio of reserves to annual resources expended (times) | 1.46              | 1.63              |

The accumulated fund aims to provide financial stability and means for the development of the Centre's activities. The Centre intends to maintain the funds at a level sufficient for its operating needs. The management committee reviews the level of funds regularly for the Centre's continuing obligations.

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### 13. Restricted funds

- (a) Lee Foundation – Financial Assistance Fund represents fund from the Lee Foundation for the purpose of providing financial assistance to low-income individuals for a period of six months.
- (i) School Pocket Money Fund represents funds (initiated by the Straits Times) to assist students from low-income families with their educational expenses.
- (b) FSC Comcare Fund represents fund from the Ministry of Social and Family Development for the purpose of providing urgent financial assistance to the Centre's active clients. Assistance to clients is disbursed in the form of cash, vouchers or food rations.
- (c) Community Chest Haze Fund represents fund for the purpose of alleviating the haze situation by supporting programme operations and clients during the haze situation.
- (d) FSC Ramadan Bonus Fund represents fund from Majlis Ugama Islam Singapura for once-off, lump-sum bonus provided to underprivileged Muslim families during the Ramadan festivities.
- (e) MSF – Cyclical Maintenance Fund represents fund from the Ministry of Social and Family Development for cyclical maintenance works.
- (f) Furniture and Equipment Fund represents fund from the Ministry of Social and Family Development for the purpose of purchasing furniture and equipment for West Coast office.
- (g) SG Cares Volunteer Centre Development Programme Fund represents fund from Ministry of Culture, Community and Youth for growing and developing volunteer supply and coordinating with local community stakeholders to better support residents in need.

## FINANCIAL STATEMENTS

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### 14. Categorisation of fund account balances

|                                  | Unrestricted              |  | Restricted                           |                              |                                       |   |  |  | SG Cares<br>Volunteer<br>Centre | Subtotal         | Total |  |  |  |
|----------------------------------|---------------------------|--|--------------------------------------|------------------------------|---------------------------------------|---|--|--|---------------------------------|------------------|-------|--|--|--|
|                                  | Accumulated<br>Fund<br>\$ | Lee<br>Foundation –<br>Financial<br>Assistance<br>Fund<br>\$ | School<br>Pocket<br>Money Fund<br>\$ | FSC<br>Comcare<br>Fund<br>\$ | Community<br>Chest Haze<br>Fund<br>\$ | MSF – cyclical<br>maintenance<br>Fund<br>\$ | Furniture and<br>equipment<br>Fund<br>\$ | Development<br>Programme<br>Fund<br>\$ |                                 |                  |       |  |  |  |
|                                  |                           |  |                                      |                              |                                       |   |  |  |                                 |                  |       |  |  |  |
| <b>2024:</b>                     |                           |  |                                      |                              |                                       |   |  |  |                                 |                  |       |  |  |  |
| <b>Assets</b>                    |                           |  |                                      |                              |                                       |   |  |  |                                 |                  |       |  |  |  |
| <b>Non-current assets</b>        |                           |  |                                      |                              |                                       |   |  |  |                                 |                  |       |  |  |  |
| Plant and equipment              | 76,363                    | –  | –                                    | –                            | –                                     | 254,965                                     | 7,804                                    | –                                      | 262,769                         | 339,132          |       |  |  |  |
| Right-of-use assets              | 30,061                    | –  | –                                    | –                            | –                                     | –   | –  | –                                      | –                               | 30,061           |       |  |  |  |
| <b>Total non-current assets</b>  | <b>106,424</b>            | <b>–</b>   | <b>–</b>                             | <b>–</b>                     | <b>–</b>                              | <b>254,965</b>                              | <b>7,804</b>                             | <b>–</b>                               | <b>262,769</b>                  | <b>369,193</b>   |       |  |  |  |
| <b>Current assets</b>            |                           |  |                                      |                              |                                       |   |  |  |                                 |                  |       |  |  |  |
| Other receivables                | 31,134                    | –  | –                                    | –                            | –                                     | –   | –  | –                                      | –                               | 31,134           |       |  |  |  |
| Other assets                     | 12,963                    | –  | –                                    | –                            | –                                     | –   | –  | –                                      | –                               | 12,963           |       |  |  |  |
| Cash and cash equivalents        | 4,753,843                 | 7,300  | 4,790                                | 9,200                        | 526                                   | –   | –  | 110,133                                | 131,949                         | 4,885,792        |       |  |  |  |
| <b>Total current assets</b>      | <b>4,797,940</b>          | <b>7,300</b>   | <b>4,790</b>                         | <b>9,200</b>                 | <b>526</b>                            | <b>–</b>                                    | <b>–</b>                                 | <b>110,133</b>                         | <b>131,949</b>                  | <b>4,929,889</b> |       |  |  |  |
| <b>Total assets</b>              | <b>4,904,364</b>          | <b>7,300</b>   | <b>4,790</b>                         | <b>9,200</b>                 | <b>526</b>                            | <b>254,965</b>                              | <b>7,804</b>                             | <b>110,133</b>                         | <b>394,718</b>                  | <b>5,299,082</b> |       |  |  |  |
| <b>Liabilities</b>               |                           |  |                                      |                              |                                       |   |  |  |                                 |                  |       |  |  |  |
| <b>Non-current liability</b>     |                           |  |                                      |                              |                                       |   |  |  |                                 |                  |       |  |  |  |
| Lease liabilities, non-current   | 3,687                     | –  | –                                    | –                            | –                                     | –   | –  | –                                      | –                               | 3,687            |       |  |  |  |
| <b>Current liabilities</b>       |                           |  |                                      |                              |                                       |   |  |  |                                 |                  |       |  |  |  |
| Lease liabilities, current       | 26,998                    | –  | –                                    | –                            | –                                     | –   | –  | –                                      | –                               | 26,998           |       |  |  |  |
| Other payables                   | 509,591                   | –  | –                                    | –                            | –                                     | –   | –  | –                                      | –                               | 509,591          |       |  |  |  |
| <b>Total current liabilities</b> | <b>536,589</b>            | <b>–</b>   | <b>–</b>                             | <b>–</b>                     | <b>–</b>                              | <b>–</b>                                    | <b>–</b>                                 | <b>–</b>                               | <b>–</b>                        | <b>536,589</b>   |       |  |  |  |
| <b>Total liabilities</b>         | <b>540,276</b>            | <b>–</b>   | <b>–</b>                             | <b>–</b>                     | <b>–</b>                              | <b>–</b>                                    | <b>–</b>                                 | <b>–</b>                               | <b>–</b>                        | <b>540,276</b>   |       |  |  |  |
| <b>Net assets</b>                | <b>4,364,088</b>          | <b>7,300</b>   | <b>4,790</b>                         | <b>9,200</b>                 | <b>526</b>                            | <b>254,965</b>                              | <b>7,804</b>                             | <b>110,133</b>                         | <b>394,718</b>                  | <b>4,758,806</b> |       |  |  |  |

## FINANCIAL STATEMENTS

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### 14. Categorisation of fund account balances (cont'd)

|                                | Unrestricted        |  | Restricted                        |                        |                                 |                              |                                       |                                    |        |         | SG Cares<br>Volunteer<br>Centre<br>Development<br>Programme<br>Fund | Subtotal  | Total   |  |  |  |
|--------------------------------|---------------------|--|-----------------------------------|------------------------|---------------------------------|------------------------------|---------------------------------------|------------------------------------|--------|---------|---|-----------|---------|--|--|--|
|                                | Accumulated<br>Fund | Lee<br>Foundation –<br>Financial<br>Assistance<br>Fund | School<br>Pocket<br>Money<br>Fund | FSC<br>Comcare<br>Fund | Community<br>Chest Haze<br>Fund | FSC<br>Ramadan<br>Bonus Fund | MSF – cyclical<br>maintenance<br>Fund | Furniture and<br>equipment<br>Fund |        |         |   |           |         |  |  |  |
|                                |                     |  |                                   |                        |                                 |                              |                                       |                                    |        |         |   |           |         |  |  |  |
| <b>2023:</b>                   |                     |  |                                   |                        |                                 |                              |                                       |                                    |        |         |   |           |         |  |  |  |
| <b>Assets</b>                  |                     |  |                                   |                        |                                 |                              |                                       |                                    |        |         |   |           |         |  |  |  |
| <b>Non-current assets</b>      |                     |  |                                   |                        |                                 |                              |                                       |                                    |        |         |   |           |         |  |  |  |
| Plant and equipment            | 109,479             | –  | –                                 | –                      | –                               | –                            | 302,796                               | 14,740                             | –      | 317,536 | –   | 427,015   |         |  |  |  |
| Right-of-use assets            | 57,456              | –  | –                                 | –                      | –                               | –                            | –                                     | –                                  | –      | –       | –   | –         | 57,456  |  |  |  |
| Total non-current assets       | 166,935             | –  | –                                 | –                      | –                               | –                            | 302,796                               | 14,740                             | –      | 317,536 | –   | 484,471   |         |  |  |  |
| <b>Current assets</b>          |                     |  |                                   |                        |                                 |                              |                                       |                                    |        |         |   |           |         |  |  |  |
| Other receivables              | 170,151             | –  | –                                 | –                      | –                               | –                            | –                                     | –                                  | –      | –       | –   | –         | 170,151 |  |  |  |
| Other assets                   | 55,166              | –  | –                                 | –                      | –                               | –                            | –                                     | –                                  | –      | –       | –   | –         | 55,166  |  |  |  |
| Cash and cash equivalents      | 4,597,756           | 6,100  | 6,260                             | 8,696                  | 526                             | 6,000                        | –                                     | –                                  | 73,187 | 100,769 | –   | 4,698,525 |         |  |  |  |
| Total current assets           | 4,823,073           | 6,100  | 6,260                             | 8,696                  | 526                             | 6,000                        | –                                     | –                                  | 73,187 | 100,769 | –   | 4,923,842 |         |  |  |  |
| Total assets                   | 4,990,008           | 6,100  | 6,260                             | 8,696                  | 526                             | 6,000                        | 302,796                               | 14,740                             | 73,187 | 418,305 | –   | 5,408,313 |         |  |  |  |
| <b>Liabilities</b>             |                     |  |                                   |                        |                                 |                              |                                       |                                    |        |         |   |           |         |  |  |  |
| <b>Non-current liability</b>   |                     |  |                                   |                        |                                 |                              |                                       |                                    |        |         |   |           |         |  |  |  |
| Lease liabilities, non-current | 30,685              | –  | –                                 | –                      | –                               | –                            | –                                     | –                                  | –      | –       | –   | –         | 30,685  |  |  |  |
| <b>Current liabilities</b>     |                     |  |                                   |                        |                                 |                              |                                       |                                    |        |         |   |           |         |  |  |  |
| Lease liabilities, current     | 27,458              | –  | –                                 | –                      | –                               | –                            | –                                     | –                                  | –      | –       | –   | –         | 27,458  |  |  |  |
| Other payables                 | 498,223             | –  | –                                 | –                      | –                               | –                            | –                                     | –                                  | –      | –       | –   | –         | 498,223 |  |  |  |
| Total current liabilities      | 525,681             | –  | –                                 | –                      | –                               | –                            | –                                     | –                                  | –      | –       | –   | –         | 525,681 |  |  |  |
| Total liabilities              | 556,366             | –  | –                                 | –                      | –                               | –                            | –                                     | –                                  | –      | –       | –   | –         | 556,366 |  |  |  |
| <b>Net assets</b>              | 4,433,642           | 6,100  | 6,260                             | 8,696                  | 526                             | 6,000                        | 302,796                               | 14,740                             | 73,187 | 418,305 | –   | 4,851,947 |         |  |  |  |

## FINANCIAL STATEMENTS

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### 15. Lease Liabilities

Lease liabilities are presented in the statement of financial position as follows:-

|             | <u>2024</u><br>\$ | <u>2023</u><br>\$ |
|-------------|-------------------|-------------------|
| Current     | 26,998            | 27,458            |
| Non-current | 3,687             | 30,685            |
|             | <u>30,685</u>     | <u>58,143</u>     |

The related right-of-use assets are disclosed in Note 8.

A summary of the maturity analysis of lease liabilities is disclosed in Note 17E.

There were no future cash outflows to which the lessee is potentially exposed that are not reflected in the measurement of lease liabilities above. As at the reporting year end date, there were no commitments on leases which had not yet commenced.

#### 16. Other payables

|                 | <u>2024</u><br>\$ | <u>2023</u><br>\$ |
|-----------------|-------------------|-------------------|
| Outside parties | 500,245           | 498,223           |
| FRCS (Note 3C)  | 9,346             | -                 |
|                 | <u>509,591</u>    | <u>498,223</u>    |

#### 17. Financial instruments: information on financial risks and other explanatory information

##### 17A. Categories of financial assets and financial liabilities

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

|                               | <u>2024</u><br>\$ | <u>2023</u><br>\$ |
|-------------------------------|-------------------|-------------------|
| <b>Financial assets:</b>      |                   |                   |
| At amortised cost             | <u>4,916,926</u>  | <u>4,868,676</u>  |
| <b>Financial liabilities:</b> |                   |                   |
| At amortised cost             | <u>540,276</u>    | <u>556,366</u>    |

Further quantitative disclosures are included throughout these financial statements.

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

#### 17. Financial instruments: information on financial risks and other explanatory information (cont'd)

##### 17B. Financial risk management

The main purpose for holding or issuing financial instruments is to raise and manage the finances for the Centre's operating, investing and financing activities. There are exposures to the financial risks on the financial instruments such as credit risk, liquidity risk and market risk comprising interest rate, currency risk and price risk exposures. Management has certain practices for the management of financial risks. However these are not documented in formal written documents. The following guidelines are followed: All financial risk management activities are carried out and monitored by senior management staff. All financial risk management activities are carried out following good market practices.

There have been no changes to the exposures to risk; the objectives, policies and processes for managing the risk and the methods used to measure the risk.

##### 17C. Fair values of financial instruments

The carrying values of current financial instruments approximate their fair values due to the short-term maturity of these instruments and the disclosures of fair value are not made when the carrying amount of current financial instruments is a reasonable approximation of the fair value.

##### 17D. Credit risk on financial assets

Financial assets subject to concentrations of credit risk and failures by counterparties to discharge their obligations in full or in a timely manner arise principally from cash balances with banks, receivables and other financial assets.

For expected credit losses ("ECL") on financial assets, the general approach (three-stage approach) in the financial reporting standard on financial instruments is applied to measure the ECL allowance. Under this general approach the financial assets move through the three stages as their credit quality change. On initial recognition, a day-1 loss is recorded equal to the 12 month ECL unless the assets are considered credit impaired. However, for trade receivables that do not contain a significant financing component or when the Centre applies the practical expedient of not adjusting the effect of a significant financing component, the Centre applies the simplified approach in calculating ECL as is permitted by the financial reporting standard on financial instruments. Under the simplified approach, the Centre does not track changes in credit risk, but instead recognises the loss allowance at an amount equal to lifetime ECL at initial recognition and throughout its life at each reporting date. For the credit risk on the financial assets an ongoing credit evaluation is performed on the financial condition of the debtors and any loss is recognised in profit or loss. Reviews and assessments of credit exposures in excess of designated limits are made. Renewals and reviews of credits limits are subject to the same review process.

Note 11 discloses the cash balances. There was no identified impairment loss.

## FINANCIAL STATEMENTS

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

**17. Financial instruments: information on financial risks and other explanatory information (cont'd)**

**17E. Liquidity risk – financial liabilities maturity analysis**

The liquidity risk refers to the difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. It is expected that all the liabilities will be paid at their contractual maturity.

The following table analyses the non-derivative financial liabilities by their remaining contractual maturity (contractual undiscounted cash flows):

Non-derivative financial liabilities:

|                         | Less than<br>1 year<br>\$ | 1 – 3 years<br>\$ | Total<br>\$    |
|-------------------------|---------------------------|-------------------|----------------|
| <b>2024:</b>            |                           |                   |                |
| Gross lease liabilities | 27,542                    | 3,729             | 31,271         |
| Other payables          | 509,591                   | –                 | 509,591        |
| At end of the year      | <u>537,133</u>            | <u>3,729</u>      | <u>540,862</u> |
| <b>2023:</b>            |                           |                   |                |
| Gross lease liabilities | 28,942                    | 31,271            | 60,213         |
| Other payables          | 498,223                   | –                 | 498,223        |
| At end of the year      | <u>527,165</u>            | <u>31,271</u>     | <u>558,436</u> |

The above amounts disclosed in the maturity analysis are the contractual undiscounted cash flows and such undiscounted cash flows differ from the amount included in the statement of financial position. When the counterparty has a choice of when an amount is paid, the liability is included on the basis of the earliest date on which it can be required to pay.

The other payables are with short-term durations. The classification of the financial assets is shown in the statement of financial position as they may be available to meet liquidity needs and no further analysis is deemed necessary.

**17F. Interest rate risk**

Interest rate risk arises from interest-bearing financial instruments.

The following table analyses the breakdown of the significant financial instruments by type of interest rate:

|   | 2024<br>\$    | 2023<br>\$    |
|---|---------------|---------------|
| <b>Financial assets with interest:</b>      |               |               |
| Fixed rates                                 | 3,066,641     | 2,000,000     |
| <b>Financial liabilities with interest:</b> |               |               |
| Fixed rates                                 | <u>30,685</u> | <u>58,143</u> |

Sensitivity analysis: The effect on pre-tax profit is not significant.

### FOUNDATION OF ROTARY CLUBS SINGAPORE FAMILY SERVICE CENTRE

**17. Financial instruments: information on financial risks and other explanatory information (cont'd)**

**17G. Foreign currency risks**

Foreign exchange risk arises on financial instruments that are denominated in a foreign currency that is a currency other than the functional currency in which they are measured. Currency risk does not arise from financial instruments that are non-monetary items or from financial instruments denominated in the functional currency as defined in the financial reporting standard on financial instruments: disclosures.

The Centre is not exposed to significant foreign currency risk.

**18. Changes and adoption of financial reporting standards**

For the current reporting year the ASC issued amendment to FRS 1 and Practice Statement 2 on disclosures of material accounting policy and other explanatory information. Immaterial information need not be disclosed. Disclosures should not obscure material accounting policy information (such as material information being obscured, or information regarding a material item, transaction or other event is scattered throughout the financial statements, etc). In addition, the ASC issued certain new or revised financial reporting standards. None had material impact on the Centre.

**19. New or amended standards in issue but not yet effective**

For the future reporting years, the ASC issued certain new or revised financial reporting standards. None is expected to have material impact on the Centre based on its current operations.