



2021/22

Annual Report

Our Background

The Sathya Sai Social Service (4S) was founded in 1996 by a group of professionals who were Sai devotees with a vision to serve all people, regardless of race or religion, with a heart.

A secular and non-ethnic based voluntary welfare organisation, 4S is:

- registered with the Commissioner of Charities on 25 Apr 96 (Registration No.: 01172); and Registrar of Societies on 13 Sep 96 (UEN: S96SS0160E)
- a full member of the National Council of Social Service
- an Institution of Public Character



Our Mission

To be a widely respected social service organisation in Singapore providing holistic and quality services to all.

Our Motto

The motto that steers 4S in dedicating itself to serve all with love:

*"Love All, Serve All"
"Help Ever, Hurt Never"*

Our Logo

S' logo affirms our belief in our motto

- 'S' is depicted by two brush strokes
- The upper stroke reflects our commitment to help those in trouble, distress and need
- The lower stroke represents our compassion for people with problems
- The bold strokes signify the youthful dynamism and social currency of our organisation
- The exuberance of the symbol is balanced by a stable soft typeface depicting our passion and humility in the delivery of our services

Our Core Values

The service user-centric effort in service delivery, built on strong tradition of care and concern and service excellence since 1996, drives 4S to provide reliable and holistic care with professionalism and a human touch.

Compassion

Being connected with and having a sense of empathy with the less fortunate in our society

Commitment

Being dedicated and taking pride in our work

Integrity

Treating everyone fairly and honestly, and doing what is right in all circumstances

Professionalism

Being skilled and knowledgeable, and working hand in hand with our partners with mutual trust and respect

Our Milestones

1996

- Establishment of Sathya Sai Social Service (4S)
- Registered with the Commissioner of Charities, Registrar of Societies and National Council of Social Services (NCSS)
- Set up of Sathya Sai Baba Specialist Clinic
- Started to fund the Food Aid and Befriending Programme, a programme managed by volunteers of the Sri Sathya Sai Society's Seva Group

1997

Appointed by then Ministry of Community Development to manage Bukit Batok Home for the Aged (BBHA) for a period of five years

2002

- Renamed Sathya Sai Baba Specialist Clinic to "Sathya Sai Baba (General and Specialist) Clinic"
- Appointed by then Ministry of Community Development and Sports (MCDS) to manage Tembusu Home at Pelangi Village (TBH) for a period of five years
- Reappointed by MCDS to manage BBHA for a period of five years
- Took over the management of a rehab centre (formerly known as Bukit Batok Senior Citizens Health Care Centre) from Home Nursing Foundation

2006

- Embarked on 4S' inaugural humanitarian project – SaiNet Project in Laos
- Commemorated the 10th anniversary of community service by 4S with a Thank You Dinner and two sets of commemorative stamps

2005

Established the Tembusu Volunteer Programme

2004

- Adopted "Tembusu" in the naming of subsequent facilities and programmes
- Renamed rehab centre to "Tembusu Rehab Centre" (TRC)
- Appointed by the Ministry of Community Development, Youth and Sports (MCYS) to manage a community-based eldercare facility, known as Tembusu Neighbourhood Link (TNL)

2007

- Appointed by MCYS to manage Thuja Home at Pelangi Village (TJH) for a period of five years
- Reappointed by MCYS to manage BBHA and TBH for a period of five years

2008

- 4S President was invited by the National Archives of Singapore to record an oral history on the birth and development of 4S
- Appointed by MCYS and NCSS to provide Home Help Service for the western region. Named the programme Tembusu Home Help Service (THHS)
- Selected as one of the beneficiaries supported by the President's Challenge 2008

2009

- Set up the Tembusu Health Centre (THC) at Eunos Crescent and Sathya Sai Baba (General and Specialist) Clinic ceased operations in June 2009
- Relocated TRC to Jurong West Street 71

2010

- Transferred the operations of the Food Aid and Befriending Programme from Sri Sathya Sai Society to THC and renamed the programme "Tembusu Food Aid Programme"
- Renamed TNL "Tembusu Seniors Activity Centre" (TSAC)

Our Milestones

2011

- Renamed TRC to "Tembusu Rehab and Day Care Centre" (TRDCC)
- TRDCC Implemented the Singapore Programme for Integrated Care for the Elderly (SPICE) in collaboration with the Agency for Integrated Care (AIC)
- Renamed THC to "Tembusu Free Clinic" (TFC)

2012

- Reappointed by MCYS to manage BBHA, TBH, TJH for a period of five years
- Merged TFC's subjects with TSAC

2013

- Appointed by the Ministry of Social and Family Development (MSF) to manage Acacia Welfare Home (AWH) for a period of five years
- Set up the Tembusu Eldercare Centre (SPICE) (TEC) at Eunos Crescent in collaboration with AIC
- Ceased operating TFC from 1 Apr 13

2015

Ceased operating THHS on 31 Mar 15

2018

- Reappointed by the MSF to manage AH, BBHA, TBH and TJH for a period of three years, with an option to extend another three years
- TEC implemented the Integrated Home and Day Care programme
- TJH was designated as "place of temporary care and protection" and "place of safety" under the provisions of the Vulnerable Adults Act, 2018 from 19 Dec 18

2017

- Relocated TEC from 3 Eunos Crescent to 31A Eunos Crescent from 1 Sep 17 and renamed TEC "Tembusu Eldercare Centre"
- Relocated TSAC from 31A Eunos Crescent to 3 Eunos Crescent from 1 Nov 17 and renamed TSAC "Tembusu Senior Activity Centre"
- Commemorated the 21st anniversary of community service by 4S with a Thank You Dinner

2016

- Renamed AWH to "Acacia Home (AH)", and relocated the home from 10 Kaki Bukit Avenue 5 to 30 Admiralty Street
- Ceased operating TRDCC on 31 Mar 16

2019

Merged the management committees overseeing TSAC and TEC into the Tembusu Eldercare Service Management Committee

2020

Implemented the Village in Eunos Crescent pilot project under the Tote Board Community Healthcare Fund administered by AIC

2021

- TSAC transitioned to the new eldercare service model as an Active Ageing Centre
- Reappointed by MSF to extend the management of AH, BBHA, TBH and TJH for a period of three years

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President's Message



The past year has been an exciting one for 4S as we continued to navigate unprecedented challenges that COVID-19 has brought upon us, as well as through the changes in the eldercare landscape.

At the Ministry of Health Committee of Supply Debate 2022, Minister for Health, Mr Ong Ye Kung, introduced Healthier SG – a healthcare strategy which focuses on preventive care and the development of integrated health and social ecosystems in each region. Complementing the national initiative and with the support of the Tote Board Community Healthcare Fund administered by the Agency for Integrated Care, 4S embarked on a three-year Village pilot which saw the two eldercare centres – Tembusu Eldercare Centre and Tembusu Senior Activity Centre working towards creating a well-supported network of linkages for better health and social integration for seniors in Eunos Crescent.

I am also happy to share that Tembusu Senior Activity Centre has officially transited to the new eldercare service model on 1 June 2021, which targets to serve approximately 2,600 seniors living in 31 HDB blocks of flats in Eunos Crescent. The expansion of the services and service boundary brings about an enhanced suite of 'ABC' services to the elderly residents through Active Ageing programmes, Befriending and Buddying, as well as referral to appropriate care services. As we gear up alongside changes in our eldercare ecosystem, it is paramount that we continue to mobilise manpower and empower our seniors through active volunteerism. In the past year, 4S embarked on the National Council of Social Service's Volunteer Management Capacity Development Consultancy Project to redesign volunteer roles to ensure that they

are senior-friendly and suitable for service users to take on. It is heartening to see many of our seniors stepping forward, and I am confident that as more seniors join the volunteer ecosystem and contribute to a larger cause, they will continue to develop the psychological capital for a more resilient and fulfilled life.

This FY 21/22, I am delighted to share that MSF has exercised the option to extend the appointment for 4S to manage all the four Welfare Homes for another three years. Being re-appointed as the Managing Agent of the four Welfare Homes is a recognition of 4S' long term commitment and partnering efforts with the Ministry in delivering quality service. We thank MSF for the confidence and trust in our team in fulfilling the responsibility and meeting the needs and aspirations of about 700 destitute persons in these Homes.

On behalf of the board, I would like to thank our previous Chief Executive Officer, Mr Chew Sin Poon, who has retired after about 20 years of sterling service. Mr Chew has been instrumental to the growth of 4S and we are appreciative of his dedication and the strong foundation he has built upon for the organisation.

Looking ahead, 2023 will be an exciting year for 4S. We are delighted to have Mr Samuel Choo onboard as our Chief Executive Officer from June 2022, and we are confident that he will bring 4S to new levels of growth.

Ho Poh Kong
President



CEO's Message

Despite the amplified demands and restrictions on service delivery due to COVID-19, 4S demonstrated incredible dedication to serving our community. Against the backdrop of challenges, the past year has seen us make great strides.

We have also learned a lot about what worked well during this time of uncertainty, and we are using that knowledge to inform our next steps. Moving forward, our digital capability will be at the forefront of our efforts as we look to leverage technology to innovate and digitalise work processes for improved operational efficiency.

In the pipeline, Tembusu Eldercare Centre and Tembusu Senior Activity Centre are developing an integrated Client and Volunteer Management System as part of the centres' efforts to streamline processes and enhance the effectiveness of their service delivery. As we continue to improve our digital capabilities, we are also partnering with community partners like Institute of Mental Health (IMH) to enhance resident's intervention plan and delivery of care. Since April 2021, Thuja Home has been working with IMH to conduct the monthly virtual ward sessions which serve as a platform

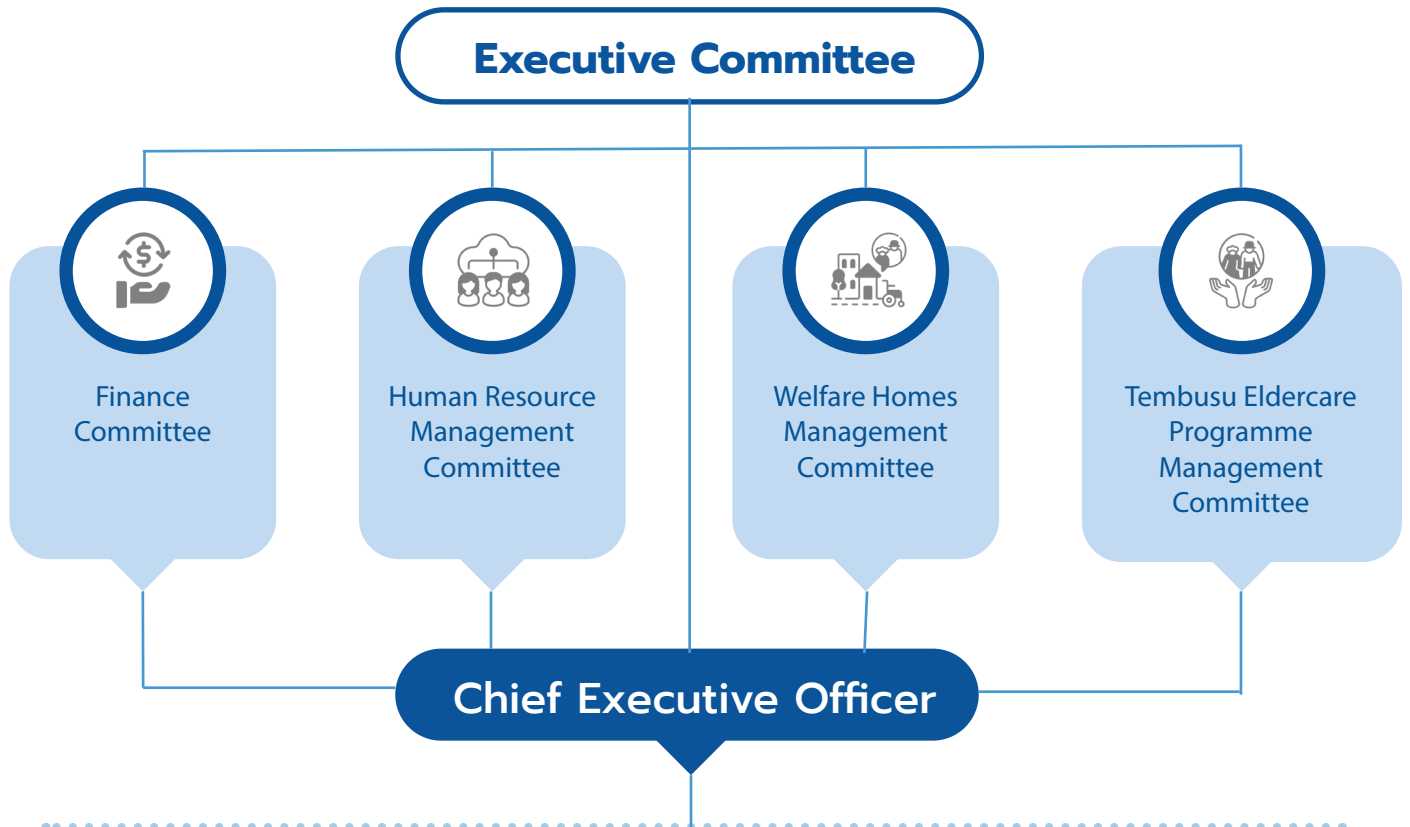
for staff to discuss non-emergency cases that require IMH's assessment and recommendation regarding resident's condition and behaviour. In the coming year, there will be many more of such exciting initiatives to look forward to, and I would like to take this opportunity to thank the contributions from our dedicated staff, volunteers, donors, and stakeholders, without whom none of the past year's achievements would have been possible. I would also like to thank Mr Chew Sin Poon, who retired from the organisation on 15 June 2022 for his invaluable counsel and contributions towards 4S.

At the heart of all we do, I have no doubt we will make an even greater impact in uplifting the lives of those we serve. We look forward to increasing partnerships with other like-minded stakeholders to amplify our efforts and enhance the community's resilience in the next normal. As our programmes evolve and grow, we will continue to celebrate the transformation of our service users, families, and communities for the better.

Thank you for joining us in this meaningful journey and we look forward to greater things ahead.

Samuel Choo
Chief Executive Officer

Organisation Chart



Residential Care Service

Superintendent
Acacia Home

Superintendent
Bukit Batok Home for the Aged

Superintendent
Tembusu Home at Pelangi Village

Superintendent
Thuja Home at Pelangi Village

Volunteer Development

Programme Manager
Tembusu Volunteer Programme

Eldercare Programme

Centre Manager
Tembusu Eldercare Centre

Centre Manager
Tembusu Senior Activity Centre

Corporate Service

Manager

- General Administration
- Finance Management
- Human Resource Management
- Corporate Communications

Executive Committee



Mr Ho Poh Kong
President



Mr Leong Why Kong
Vice President I



Prof Hsu Poh Poh
Vice President II



Mr Siu Yow Wee
Hon. Secretary (From 27 Sep 21)
Hon. Asst. Secretary (Till 26 Sep 21)



Ms Goh Chiew Mei
Hon. Treasurer (From 27 Sep 21)



Ms Lim Yen Ping Joyce
Hon. Asst. Secretary (From 27 Sep 21)
Member (Till 26 Sep 21)



Mr Seng Chun Guan
Hon. Asst. Treasurer (From 27 Sep 21)
Hon. Treasurer (Till 26 Sep 21)



Dr Elaine Chua Lea Lea Im
Member (From 27 Sep 21)
Secretary (Till 26 Sep 21)



Ms Mabel Goh Mui Ngim
Member (From 27 Sep 21)



Mr Sowaran Singh
Member



Mr Tay Zi Yang
Member



Mr Sunder Ramchand
Member (Till 26 Sep 21)

Corporate Governance

Number and Attendance of Executive Committee (Ex-Co) Meeting in Financial Year 2021/2022:

	8th (2019-2021) Ex-Co Meeting held on 20 Jun 21	1st (2021-2023) Ex-Co Meeting held on 26 Sep 21	2nd (2021-2023) Ex-Co Meeting held on 12 Dec 21	3rd (2021-2023) Ex-Co Meeting held on 20 Mar 22
Mr Ho Poh Kong	✓	✓	✓	✓
Mr Leong Why Kong	-	✓	✓	✓
Prof Hsu Pon Poh	✓	✓	✓	✓
Mr Siu Yow Wee	✓	✓	✓	✓
Ms Goh Chiew Mei		✓	✓	✓
Ms Lim Yen Ping Joyce	✓	✓	✓	✓
Mr Seng Chun Guan	-	✓	✓	
Dr Elaine Chua Lea Lea Im	-	✓		✓
Ms Mabel Goh Mui Ngim		✓	✓	✓
Mr Sowaran Singh	✓	✓	✓	✓
Mr Tay Zi Yang	✓	✓	✓	✓
Mr Sunder Ramchand	✓			

Functional Committees and Management Committees

(as at 31 March 2022)

Finance Committee

Ms Goh Chiew Mei
Mr Seng Chun Guan
Mr Aston Zhuo Jinwei
Ms Lim Ling

Supported by CEO, Manager (Finance) & Facility Heads

Human Resource Management Committee

Ms Lim Yen Ping Joyce
Mr Ho Poh Kong
Ms Samantha Pong Lai Li
Mr Sowaran Singh

Supported by CEO, Manager (Finance) & Facility Heads

Reasons for Retaining Executive Committee Members who have served more than 10 consecutive years

Mr Leong Why Kong and Mr Ho Poh Kong have both served 4S passionately for more than 10 years through their work in different management committees and the Executive Committee. They have graciously agreed to continue to serve 4S to mentor and to provide advice to the new members on the work of 4S.

Functional Committees and Management Committees (Cont'd)

(as at 31 March 2022)

Welfare Homes Management Committee

Chairman

Ms Mabel Goh Mui Ngim

Vice Chairman

Ms Lim Ling

Honorary Secretary

Ms Samantha Pong Lai Li

Honorary Treasurer

Mr Aston Zhuo Junwei

Members

Mrs Deby Sarojiyu Pala Krishnan

Mr Jimmy Ho Ji Meng, PBM

Mr Lyleson Chua Wen Yaw

Ms Tan Hwee Sian

Dr Wong Chia Siong

Tembusu Eldercare Programme Management Committee

Chairman

Mr Siu Yow Wee

Vice Chairman I

Mrs Deby Sarojiyu Pala Krishnan

Vice Chairman II

Mr Lawrence Tan Han Tong, PBM

Honorary Secretary

Mr Seng Chun Guan

Honorary Treasurer

Ms Lim Ling

Members

Mr Chin Chee Kong Roy

Dr Jagadesan Ragburam

Mr Liong Yuen Ming

Ms Rose Low Shiew Ling

Mr Sowaran Singh

Mr Steven Tan Chwee Hock, PBM

Mr Tang Khee Meng

Mrs Pirooska Rajaratnam Memorial Trust Fund for the Bukit Batok Home for the Aged

Prof Yeoh Kian Hian, PBM, BBM

Dr Premkumar Kandasamy Pillay

Director of Social Welfare, Ministry of Social and Family Development

2021/2022

KEY STATISTICAL SUMMARY



1,087 beneficiaries/
service users supported

1,200 food ration
packs distributed

215 volunteers engaged to
support programmes

RESIDENTIAL CARE

Background

The Ministry of Social and Family Development (MSF) has appointed 4S as the Managing Agent of Acacia Home (AH), Bukit Batok Home for the Aged (BBHA), Tembusu Home at Pelangi Village (TBH) and Thuja Home at Pelangi Village (TJH). These Homes are Welfare Homes established under the provisions of the Destitute Persons Act (DPA) for the reception, care and rehabilitation of destitute persons.

The four Welfare Homes cater for destitute persons who do not have family support, financial means and/or place of abode. The four Homes are committed to offer residents adequate opportunities to enhance their quality of life and facilitate their reintegration to the community, where possible, in a supportive, safe, secure and clean environment.



Acacia Home (AH)

One Plus One Equals Three?

Due to the ongoing COVID-19 pandemic, it has been a challenging year for everyone, particularly for the residents and staff in Residential Care Home settings. With our regular means of communicating and connecting with the community being greatly affected, we turned to innovative technology to maintain and enhance our connections. We believe that this innovative technology and the commitment of our community partners would result in a synergy that elevates the quality of care we provide for the residents.



“Touch of Love”

After the successful run last year, students from Canberra Secondary School were excited to resume the activities and befriending programmes conducted through video conferences on Zoom.

Between 25 March 2021 and 13 August 2021, 11 virtual sessions were conducted. A wide range of activities from seated exercises to engaging activities were planned by the students to ensure the residents were thoroughly engaged during each session. The residents reported that they had especially enjoyed the origami sessions and the light exercises which helped to keep them active, both physically and mentally.

Touched by the experiences of the elderly, the students from Canberra Secondary School went above and beyond the voluntary sessions. They had rallied their family members and fellow schoolmates to pool together some donations (carom board, Chinese chess and board games among many others) to purchase games and activity-related items in the hope that the residents would be able to pass their time more meaningfully.

Let Us Vaccinate!

As the COVID-19 situation in Singapore developed with an increasing number of daily infected, the Home was heartened to learn about a Mobile Vaccination Team (MVT) brought together by the Ministry of Social and Family Development (MSF). The officers from the MSF worked tirelessly to ensure that the residents were able to receive their vaccination without delay. The first vaccination exercise was conducted on 15 March 2021. MSF then extended their invitation to Home staff and the second vaccination was conducted on 5 April 2021.

Subsequently, when it was announced that a booster shot would be available from 4 October 2021, the MSF coordinated yet another MVT for the residents of The Home. This was to ensure that the residents are properly protected against the ongoing COVID-19 infections happening in the community. The booster shot was conducted on 26 November 2021.



Staff undergoing 30 minutes observation after vaccination

Bukit Batok Home for the Aged (BBHA)

Solidarity in “Caring and Sharing”

As the fight against COVID-19 continues into its second year, BBHA aims to build and promote solidarity among residents and the community by focusing on CARING and SHARING. CARING includes the continuous care of the residents’ physical, cognitive, social, and spiritual well-being. SHARING includes the sharing of critical information and education so that residents remain safe and comfortable.



Caring for Residents

(Physical Activities)

‘Let’s Get Moving!’

This programme aims to improve residents’ physical functions, promote muscular strength of lower limbs, balance control in reaction time and hand-eye coordination while allowing them to have fun. It includes live demonstrations of simple stretching exercises and sports such as darts and bowling.

(Cognitive Activities)

A variety of activities such as word puzzles, newspaper reading, using electronic tablets and online workshops are made available daily for residents to stimulate and maintain their mental well-being.

Online Batik Workshop

In collaboration with the National Heritage Board, female residents were overjoyed to be able to express their own styles in their paintings when engaged with batik paintings through an Online Batik Workshop. These paintings were displayed at the Home’s lobby.

(Social Activities)

While visitors and volunteers were not allowed to visit during the pandemic, the Home continued to engage with residents via face-to-face interactions wherever possible as well as online sessions to keep the residents socially active.

Community Intergenerational-Bonding

Catching a memorable performance by the adorable children from My Little Gems Preschool over Chinese New Year, residents were able to connect with the community and across generations while also reminiscing their younger years and life story.

(Spiritual Activities)

Spirituality assists residents to find meaning and purpose in their lives while providing a sense of hope. It is also a means to renew and recharge their faith. Residents participated in online bi-weekly sessions with religious institutions of various faith such as Ar-Raudhah Mosque, Christ Grace Church, Jireh Bible-Presbyterian Church and Church of St Mary of the Angels.

Good ol’ PA System

The Home maximises available resources with the use of its PA system to share pertinent and interesting information in different languages and to increase awareness of the latest happenings in the community despite the implementation of safe management measures.

Conversational Circle

Conducted fortnightly, Home staff would interact with small groups of different residents to share ideas, information and check in on their thoughts on the latest news happening around the world. Residents have shared that they feel valued when encouraged to share their feelings and ideas with fellow residents in a safe and open space.

Sharing for Residents

Tembusu Home at Pelangi Village (TBH)



Art Sessions

What's a better way to express ourselves than through art?

Art sessions proved to be a great bonding opportunity for residents to engage in meaningful conversations and enjoy the companionship.

A session of colouring and drawing not only lets residents bond, but it also allows them to train their hand-eye coordination and express their creativity on paper.

The art sessions were enjoyed so much that residents shared about having their own community of artists in the Home and they continued to bond even after the end of the sessions!



Fishing Game

In most of our childhood, I'm sure we remember the game where we competed with our friends, cousins or siblings to catch the most number of fishes. Depending on whether we've won, we'd cheer or groan in agony. Win or lose, it's still a fun game and we are certain our residents would agree!

The fishing game is a game that tests a player's hand eye coordination. Residents would be given mini fishing rods with magnets where they would need to catch "fishes" from the board. Residents have shared that the thrill of catching a "fish" provides a sense of achievement. Residents who did not participate in the activity also shared the joy and excitement of their fellow residents as they were absorbed in the process of catching a "fish". At the end of the game, residents who caught the greatest number of "fishes" were awarded prizes!

While it ensures some entertainment for our residents, it helps train their hand eye coordination in the best way possible.

Draw and Guess

Similar to "Pictionary", this Draw and Guess game helps to engage the residents in a great way despite how simple the concept for this game is.

The rule of the game is to draw out the word given to a resident, while the rest guess the object. Sounds easy right? This game is great as it helps to train the residents' motor and artistry skills. Residents shared that the activity involves a lot of creativity and they had good fun drawing and guessing.

This simple game helps to bring joy in the residents as they sketch and guess their way to victory!

Thuja Home at Pelangi Village (TJH)

Dynamite!

The Dynamite! Programme is an activity that aims to promote resident's self-expression along with the enhancement of their overall wellbeing. This programme caters to all residents, including those who require chair support. During the activity, the popular pop song 'Dynamite' is played along with a demonstrative video, where residents are encouraged to free style or follow the moves.



Art Attack

Art Attack is programme that encourages creativity and hand-eye coordination of residents. This is done by encouraging residents to experience different mediums through a variety of art projects regardless of their capabilities. The art projects range from simple to intricate artworks. Some examples include pop-up cards, glass art, crumpled paper art, watercolour painting, paper cutting and ink blots.

Seated Noodle Hockey

The Seated Noodle Hockey is a game that allows residents to develop and practice hand-eye coordination. The programme involves residents using a soft pool noodle stick to pass a ball filled with air to each other, encouraging them to work with one another while improving their sensory and motor skills.

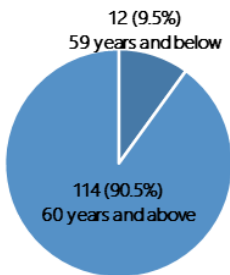


Statistical Information

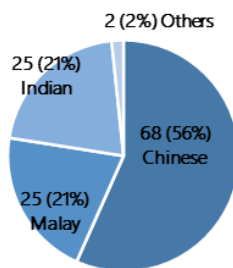
(as at 31 March 2022)

Acacia Home (120 Residents)

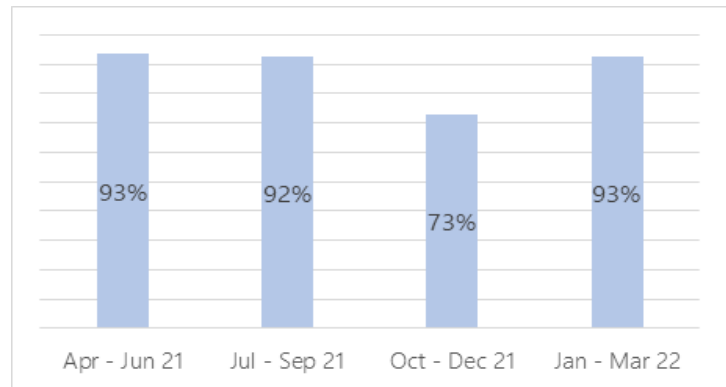
By Age Group



By Ethnicity

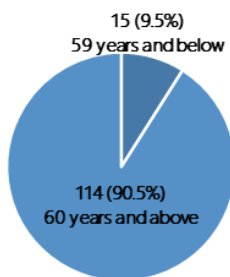


Resident's Participation in Two or More Activities

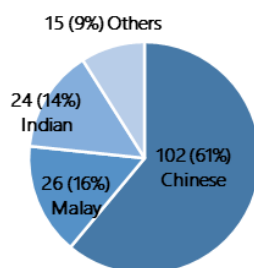


Bukit Batok Home for the Aged (167 Residents)

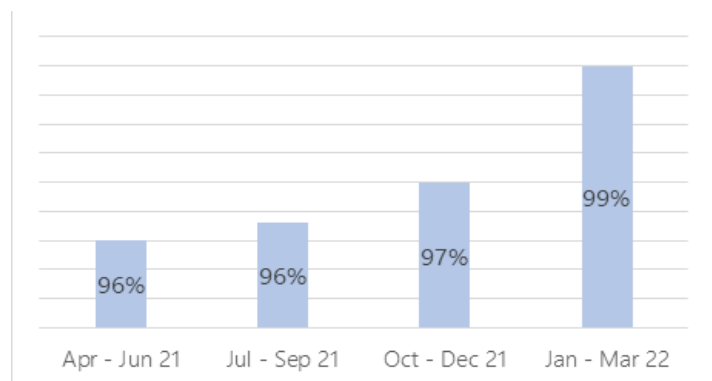
By Age Group



By Ethnicity

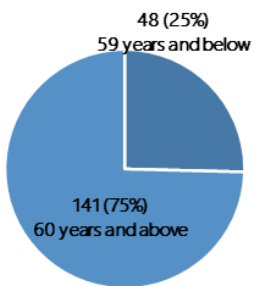


Resident's Participation in Two or More Activities

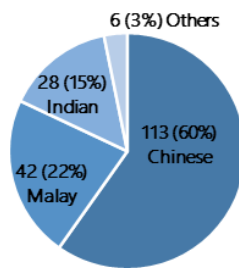


Tembusu Home at Pelangi Village (189 Residents)

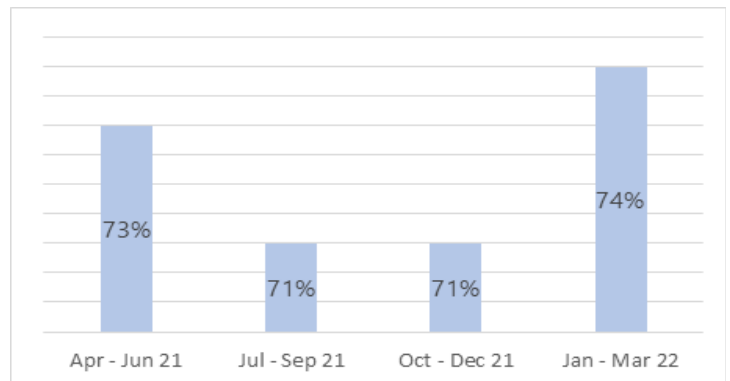
By Age Group



By Ethnicity

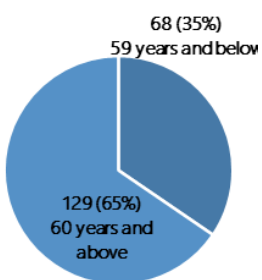


Resident's Participation in Two or More Activities

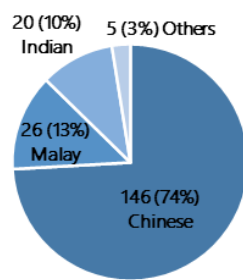


Thuja Home at Pelangi Village (197 Residents)

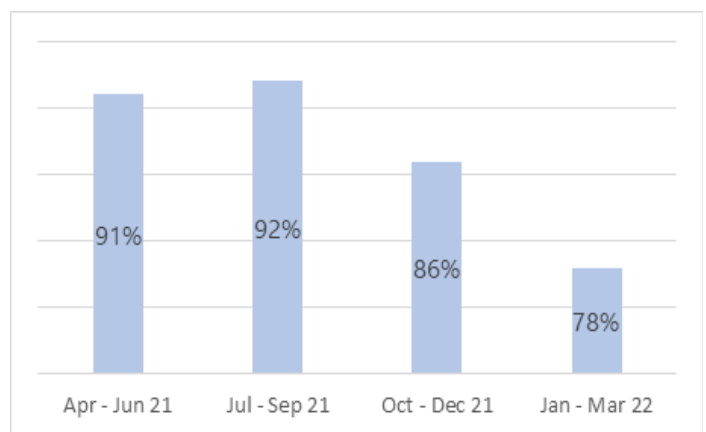
By Age Group



By Ethnicity



Resident's Participation in Two or More Activities



ELDERCARE



Tembusu Eldercare Centre (TEC)

Tembusu Eldercare Centre (TEC) is a day care centre that aims to provide comprehensive, integrated care to enable frail elderly persons to remain in the community, and to render support to their caregivers. The centre provides a suite of patient-centric services such as primary and preventive care, nursing care, rehabilitation services, personal care and social and leisure activities based on each service user's needs. Caregivers' needs are also considered when customising the individual care plans.

Chinese New Year Celebration

The centre frequently conducts festive celebrations to bring joy to the service users. On 10 February 2022, TEC partnered with the Geylang Neighbourhood Committee to conduct the Chinese New Year Celebration Hong Bao Distribution. Jing Dong Fu temple generously donated red packets for the service users and Geylang Neighbourhood Committee sponsored goodie bags consisting of milo, biscuits and oranges. The event was graced by Mohd Fahmi Bin Aliman, Mayor of South East District and MP for Marine Parade GRC.

Legacy Project



Implemented to help service users reflect on their lives, the Legacy Project prepares for the unforeseeable future. As activities celebrating one's life has been found to maintain one's self-identity and sense of pride, seniors are encouraged to participate in the weekly bibliography and scrapbook activities which serves as something tangible for seniors to leave behind for their loved ones. The scrapbook allows seniors to share what life means to them, their learning journey and values which they hope to pass down from one generation to another. A total of five service users were involved in various activities such as art and craft, reminiscence and individual work including Family Tree and Life Story.

Industrial Attachment



As part of 4S' intention to provide youths with the opportunity to learn and develop their skills, TEC partnered with various educational institutions on internship programmes for students to gain sector experience.

Since 2013, the centre has partnered with the Institute of Technical Education (ITE) College East and provided internship training for 24 students from the Department of *Nitec* in Community Care and Social Services. Apart from the collaboration with ITE, TEC also partnered with Nanyang Polytechnic's School of Health and Social Sciences in 2019 to supervise nine students from the Diploma in Social Sciences (Social Work) for their field placement. The students were encouraged to integrate theory into practice by observing and practicing methods and skills at an individual, group or community level.

In addition, TEC also participated in the Youth Corps Internship Scheme in 2020 to provide more opportunities for students from Institutes of Higher Learning to participate in internship placements in the community and social sectors. Launched by the Ministry of Culture, Community & Youth and the National Youth Council, the scheme aims to enable youths to continue their development through on-the-job training and learning experiences in the community and social sectors and contribute back to society in this national crisis. In total, TEC supported four students with internship opportunities from the ITE College East.

Featured Story

Hand in hand, discovering fulfilment and journeying through life's golden years together

Many of our elderly beneficiaries suffer from complex social issues and medical conditions that require close monitoring and engagement. One such example is Mr Jok Seng, who has been receiving support from TEC since 2017, after suffering from a stroke. In order for him to be able to stay well in the community, TEC has been assisting him in his activities of daily living (ADLs) and managing his medication and medical appointments.



Mr Jok Seng's wife – Mdm Seoh Eng, has also been receiving support from TEC since 2018, after her family noticed that she was not taking her medications regularly and was having some difficulty walking due to her joints. The centre took over her care after receiving the referral and formulated a care plan for her, referring her to specialists for her joint treatments.

Apart from managing the couple's medical care needs, the centre also supports them by engaging medical escort volunteers to accompany them for their medical appointments, as well as running various programmes and activities to maintain and improve their physical, mental, and overall wellbeing. Both Mdm Seoh Eng and Mr Jok Seng are engaged by weekly befriender volunteers who are always on the lookout for ways to bring a smile to their faces.

With the support of TEC, the couple is enjoying a better quality of life and is able to live their lives as independently as possible. Due to the longstanding relationship with the centre, the couple has formed a strong bond with the staff, who have gone above and beyond their service of care to ensure the couple's physical and emotional well-being.

"The centre provides us with a sense of purpose and social connectivity. It has helped us to stay connected to our community and enjoy our golden years." – Mdm Seoh Eng

Tembusu Senior Activity Centre (TSAC)

Since June 2022, Tembusu Senior Activity Centre (TSAC) has transitioned into a new eldercare centre model. With the new model, TSAC serves as the go-to-point for residents living in Eunos Crescent, providing a wide range of services such as the active ageing programmes, befriending programmes and the information and referral to care services.

Under the new model, seniors will be assessed with a Community Screener tool to further understand their health and social needs. A recommended service plan would then be generated to enable seniors to receive further assessments and interventions that aim to maximise their current function and improve their quality of life. Since June 2022, Tembusu Senior Activity Centre (TSAC) has transitioned into a new eldercare centre model. Under the new model, seniors will be assessed with a Community Screener tool to further understand their health and social needs. A recommended service plan would then be generated to enable seniors to receive further assessments and interventions that aim to maximise their current function and improve their quality of life. With the new model, TSAC serves as the go-to-point for residents living in Eunos Crescent, engaging seniors based on the 'ABC' suite of services, consisting Active Ageing programmes, Befriending and Buddying and referrals to appropriate Care services.

During the year reviewed, TSAC has since organised a total of 306 events/activities through centre-based activities and digital platforms.

Festive Celebrations and Outings

Once a month, TSAC organises either a festive celebration or an outing to engage seniors. However, since the COVID-19 pandemic, outings and large gatherings have been suspended to minimise interactions. To carry on with the tradition, festive celebrations are instead held in a hybrid mode. This allows seniors to participate either physically or virtually, while ensuring the safety of the community.

The Racial Harmony celebration on 19 July 2021 was one of the noteworthy events. The centre had the pleasure of hosting Mr Mohd Fahmi Aliman, Member of Parliament representing Geylang Serai ward of Marine Parade GRC. The event was jointly organised by the Resident Committee of Eunos Crescent and the National University of Singapore Student Community Service Club, which saw seniors participating in various activities such as Guess the Pictures and Pictionary. Additionally, some seniors also participated in the Best Dressed Competition and won attractive prizes.



Trained volunteers are deployed to visit these seniors regularly to provide companionship and to build rapport with them. Those with social service needs are referred to TSAC's Social Work Service for assistance.

This year, 102 seniors with limited social support networks have been identified for close monitoring by

Digital Clinic

The COVID-19 pandemic has shown the importance of adopting digital technology. After the circuit breaker, TSAC worked with IMDA to allow interested seniors to apply for a subsidised phone plan and smartphone under the Mobile Access Scheme. Eligible seniors completed the transactions and Digital Learning Circle at TSAC.



Subsequently, a digital clinic was organised fortnightly to allow seniors to ask questions related to technology and learn new digital skills. With an increasing interest for digital literacy from the seniors, the weekly Digital Clinic at TSAC partnered with the Digital Ambassadors from Singapore Digital office in May 2021. This further supported seniors through selected topics and questions regarding the functionalities of mobile devices. Each senior is given 45-60 minutes of 1-to-1 consultation to maximise their learning. The digital clinic has since then been a huge success with the average attendance of each session having 10 seniors each week.

Befriending Programme

One of the baseline service of TSAC is to prevent social isolation of the elderly through befriending or buddying service. Seniors who have been assessed to require befriending or buddying are visited and engaged by volunteers or staff.

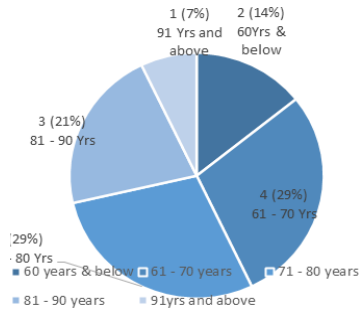
Statistical Information

(as at 31 March 2022)

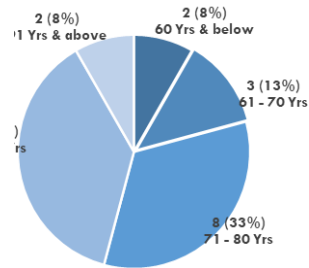
Tembusu Eldercare Centre (38 Active Service Users)

Active Service Users by Age and Gender

Male (14)

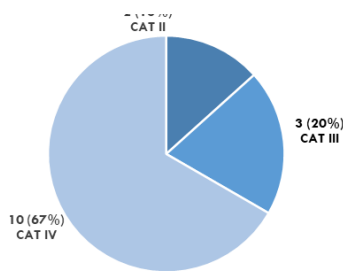


Female (24)

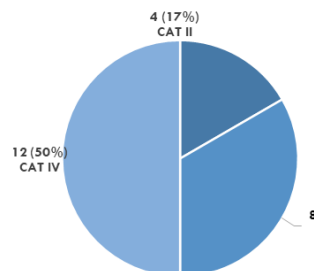


Active Service Users by Functional Status

Male (14)

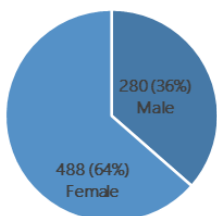


Female (24)

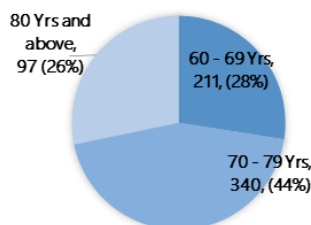


Tembusu Senior Activity Centre (768 Registered Residents)

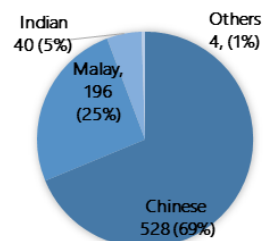
By Gender



By Age Group



By Ethnicity



Beneficiaries from Tembusu Food Aid Programme

Ethnicity	Types of Dwelling					Total
	HDB 2-room Rental Flat	HDB 3 - Room	HDB 4 - Room	Studio	Others	
Chinese	27	7	0	3	0	37
Malay	44	7	1	2	0	54
Indian	5	0	1	3	0	9
Total	76	14	2	8	0	100

VOLUNTEER DEVELOPMENT



Tembusu Volunteer Programme

Background

Volunteers are precious assets to the organisation, and 4S believes that acts of volunteerism encourage and build a compassionate and involved community.

In February 2005, the Tembusu Volunteer Programme (TVP) was established based on this belief, and aims to provide a framework for better management and recognition of volunteer efforts.

Goal

To develop a dedicated and skilled volunteer corps that is capable of reaching out and responding to the needs of the community.

Objectives

TVP aims to promote active volunteerism and strengthen the ecosystem of doing good in Singapore through engaging community stakeholders in voluntary work.

Volunteer Management Capacity Development (VMCD) Project

DEEPENING THE INVOLVEMENT OF SENIOR VOLUNTEERS STEP BY STEP

The ever-changing landscape has made it necessary for 4S to rethink and redesign volunteer roles to meet the organisation's emergent and evolving needs.

In December 2021, 4S completed the year-long National Council of Social Service's Volunteer Management Capacity Development Consultancy Project with Ernst & Young Advisory. Under the project, 4S aimed to engage service users meaningfully and empower them through senior volunteerism by redesigning volunteer roles to ensure that they are senior-friendly and suitable for their service users to take on. Amongst the piloted roles was the Care Support volunteer role, where senior volunteers assisted care staff in supporting service users within the centre.



To ensure success of the role redesign, 4S developed enabling factors including a point-based reward system to appreciate and incentivise volunteering amongst the senior volunteers.

Overall, the role redesign through the VMCD project has contributed towards 4S' efforts in promoting participation among older adults and showcased senior volunteers as active contributors to the community, as well as role models of active agers to service users within the centre.

Featured Story

Volunteer and Beneficiary Turned Friends

Volunteers are an integral part of 4S. They play a crucial role in helping us build stronger communities, and it is only with their continuous help and support that we are able to reach more people and make a bigger impact.

Beyond the satisfaction of contributing time towards a cause she holds dear to her heart, volunteering has given Ms Atiqah the opportunity to constantly meet new people, and forge meaningful friendships.

A regular volunteer of 4S, Atiqah does not shy away from blessing others through her small acts of service. Since joining 4S as a volunteer, she has taken on various volunteering tasks including escorting seniors for their medical appointments, teaching seniors how to use their mobile phones, and facilitating festive celebrations at the centres.

"Other than the fact that volunteering allows you to learn and experience meaningful things with people from all walks of life, it is something that I believe is close to my personal beliefs." – Atiqah



*"I alone cannot change the world, but I can cast a stone across the waters to create many ripples."
- Mother Teresa*

For Atiqah, being able to accompany our senior, Mdm Rokiah for her medical appointments has been a blessing. She shares that volunteering has allowed her to gain new perspectives through her interaction with people from all walks of life and believes that extending help should not just be limited to the people she knows, but also to those whom she has yet to cross paths with. Today, Mdm Rokiah continues to request for Atiqah as her medical escort. As for Atiqah, more than just offering her time or words of encouragement, what she has gained is the unexpected gift of friendship.

CORPORATE SERVICE



Financial Reserves Policy

4S manages four Welfare Homes for destitute persons, two community-based services, the Food Aid programme, as well as the Village in Eunos programme. The four Homes are fully funded by the government. The two community-based services received partial funding and any shortfall is to be borne by 4S. The Food Aid programme is a self-funded programme depending entirely on public donation.

The 4S Reserves Policy aims at ensuring the financial stability and sustainability of the partially or self-funded services/programmes as well as the means for the development of new programmes to meet service needs.

The quantum of reserves is capped at \$500,000.00. It is established at a level which is at least equivalent to the quantum of donated fund required for a period of four years. The policy and the quantum of reserves will be reviewed every year or sooner if warranted by internal or external events or changes to ensure that the level of reserves is adequate to fulfil 4S' continuing obligations.

Our reserves position:

		FY21/22 (\$\$,000)	FY20/21 (\$\$,000)	% Increase/ (Decrease)
A	General Funds (1)	768	873	(12)
B	Restricted / Designated Funds: - Welfare Homes (2) - Community-based (3)	9,435	10,247	(8)
C	Total Funds (A) + (B)	10,203	11,120	(8)
D	Total Annual Operating Expenditure	17,411	16,629	5
E	Ratio of Funds to Annual Operating Expenditure (C/D)	0.59	0.66	(11)

- (1) General Funds refer to 4S accumulated funds for the purpose of meeting operating expenses of its programmes and services
- (2) Welfare Homes Funds comprise MSF Fund, Care and Share Matching Grant and Donation
- (3) Community-based Funds comprise Ministry of Health Fund, Community Silver Trust Matching Grant, Tote Board Social Service Fund, President's Challenge Donation, Seniors' Mobility and Enabling Fund, Village in Eunos Crescent, and designated programme funds

Human Resource Management

Encouraging balanced work-life harmony

4S recognises the importance of making sure that staff well-being and work-life needs are met in order to build a more productive workforce. 4S has progressively introduced practical work-life balance practices to help staff give attention to work, self and family and to meet the varied interests and needs of staff of different age groups. This includes part-time employment, flexible work arrangements and a comprehensive leave package (Table 1).

Table 1 - Leave Package

Leave Type	No. of Days
Annual Leave	14 - 22 days
Childcare Leave	6 days (staff with child below the age of 7) 2 days (staff with child 7 – 12 years old)
Compassionate Leave	Up to 3 days
Eldercare Leave	Up to 3 days
Examination Leave	Up to 4 days (4S supported and/or sponsored course)
Marriage Leave	Up to 3 days
Maternity Leave	12* – 16 weeks
Medical Leave	14 days
Hospitalisation Leave (inclusive of 14 days medical leave)	60 days (inclusive of 14 days medical leave)
Paternity Leave	2 weeks**
Shared Parental LeaveExamination Leave	Up to 4 weeks (of wife's 16 weeks of GPML^)

* inclusive of 4 weeks of unpaid maternity leave

** 2 weeks paternity leave applicable to working father of child born on or after 1 Jan 17

^GPML: Government-paid Maternity Leave

Long Service Award

Presentation of Long Service Awards to staff who have served continuously for five years or more is one of the ways the 4S management recognises and appreciates the efforts and contributions made by staff. The values are \$500 for five years of service, \$1,000 for ten years of service and \$1,500 for 15 years of service. During the year of review, two staff, five staff and 16 staff received the Fifteen-Year, Ten-Year and Five-Year Long Service Award respectively (Table 2).

Table 2 - Long Service Award

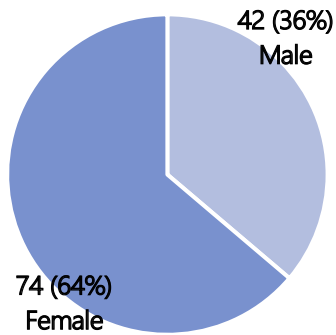
5 Years' Service Award
Acacia Home
CONDE RANDY ALEGARBES
DARANG JERRY ESPIRITU
Bukit Batok Home for the Aged
NG JUN WEI SLYVESTER
SALINAS SHENNA ANGOLUAN
Tembusu Home at Pelangi Village
KHING TUN HEIN
ONG SHI HAO
SARASWATHY D/O GOVINDASAMY
SI THU ZAW
TOMACDER JUNREY QUINIONES
Tembusu Senior Activity Centre
TO LI HUI FELICIA
Thuja Home at Pelangi Village
CAMARAO JULIA SACULLES
ESPEDES RHEA SIODINA
MYA MYA MU
NAW EH REE NA PAW
NUR AISYAH BINTE RAMLEE
TIANG XIAO FAN
10 Years' Service Award
Bukit Batok Home for the Aged
HSU MAW THET
Tembusu Eldercare Centre
PHANG AI NEE
Tembusu Home at Pelangi Village
NAIVE RYAN DELOS SANTOS
TING POH GEK
Thuja Home at Pelangi Village
TILLAN CORRINE GUY DOTE
15 Years' Service Award
Bukit Batok Home for the Aged
SALAI WIN SWE
Tembusu Home at Pelangi Village
SAI HSENG WAN

Statistical Information

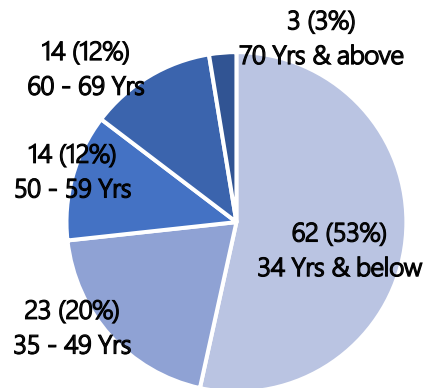
(as at 31 March 2022)

Local Staff (116 Staff)

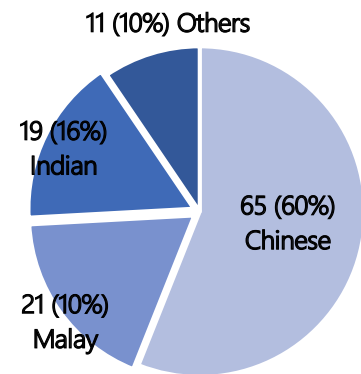
By Gender



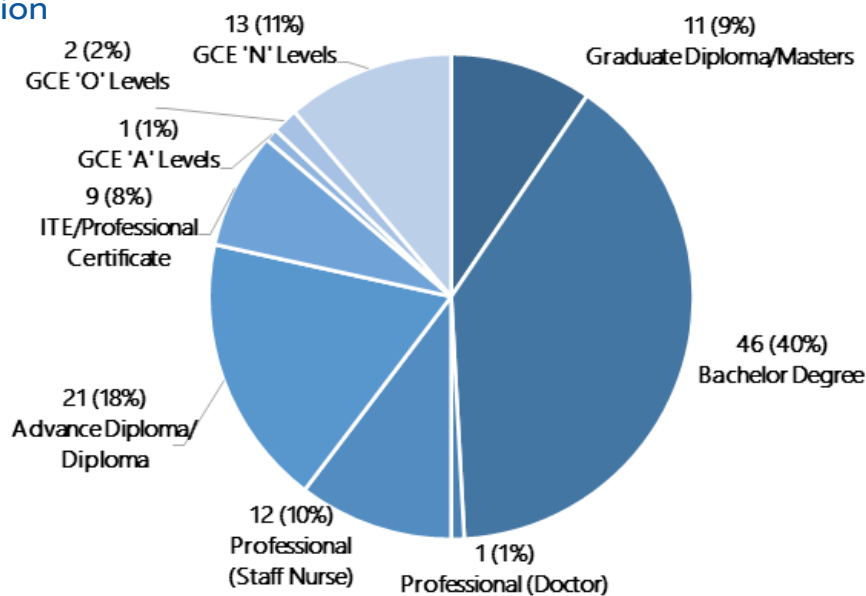
By Age Group



By Ethnicity

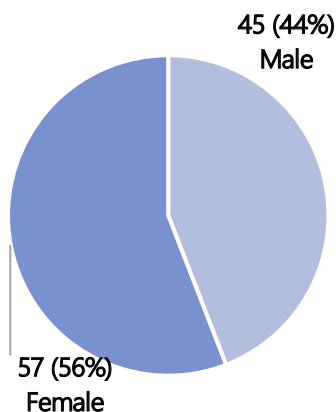


By Qualification

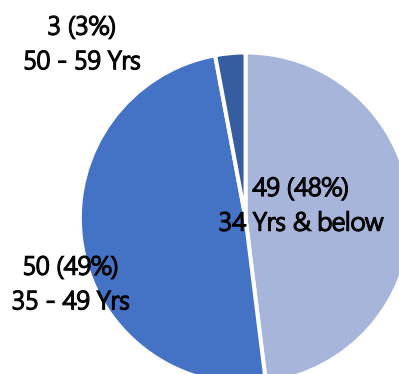


Foreign Staff (102 Staff)

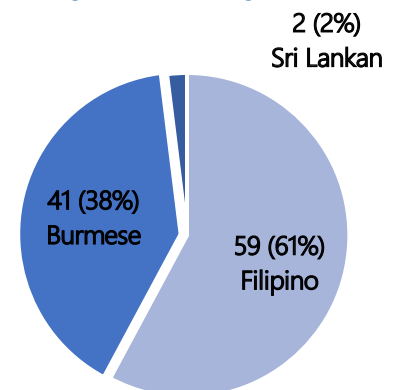
By Gender



By Age Group



By Nationality



Our Donors

4S would like to extend our deep appreciation to all our donors and sponsors including those who have chosen to remain anonymous. We treasure your support and are grateful to you for sharing our beliefs and partnering us in our mission to serve the disadvantaged.

More than S\$10,000

In Memory of The Late Mdm Leong Seook Fong
Loke's Association
Prudential Assurance Company Singapore Pte
Limited
PT-G Builders Pte Ltd
Sanjay Guglani

\$5,000 to S\$9,999

Anupam Gupta
Eunos Crescent Market 7th Month Association
Silverdale Capital Pte Ltd

\$1,000 to S\$4,999

Abdul Razak Bin Ismail
Chen Miao Yu
Chua Lee Lea Im
Chua Pei Zhi Gary
Keming Primary School
Koh Teow Huat
Madhava Menon Pyari Mohan
Phua Kia Hwa
Priyanjali Banerjee
Ramasamy Sakthivel
Seah Chee Hua
Shandy Lay Sing Ying
Sri Sathya Sai Baba Centre Queenstown
Tan Choon Chay
Tan Gek Heok
Tay Choon Siong
Wijemuni Nuran De Silva
Wong Hong Lee
Yap Swee Peng
Zahara Binte Osman

Below \$1,000

Abdul Rahim Salahudeen
Adayapalam Chandrasekaran Vignesh
Adhav Shrikant Nandku Mar
Airin Tjahyadi
Airmax Airconditioning Pte Ltd
Akila Balakrishnan
Alan Ng
Ang Bee Hock
Ang Yi Mei

Below \$1,000

Angel Anisa Cokro
Anju Aushay Sharma
Anuratha D O S Thillaiampalam
Aravindan Menon N Sundaresa Menon
Babu G
Bala Muralee Krishna Deimudu
Benedict Tan
Bharat Bali
Bukoh Mary
Cecil Belandres
Chan Hon Chong
Chan Mui Buay
Chandrasedu Karan Sharithra
Chen Huiping
Chen Yin Min
Chen Zhi Hua
Cheng Phek Lan
Chew Ah Koon En Hui
Chew Sai Tiang
Chew Wei Teck
Chia Yoo Soon
Chin Mae Ling
Chng Beiyung
Choo Mary
Chua Kian Huat Andy
Chua Lay Hua
Chua Lay Khim
Chua Zhao Wei
Chui Chok Ming
Daniele Dinacci
Debby Julyanto
Deepanjali Sinha
Dillion Singh Banwait
Don Yeo Kok Beng
Elsa Keat Pirie
Eriko Hida
Eu Minguang
Fabian Lee Zheng Da
Fang Soon Hooi
Farook Ansary Mohamed Tharul Salam
Faye Koh Hui Zhen
Fong Pei Lai
Gan Soh Chin
Gao Conger
Geetha D/O Supramaniam
Gilbert Chua
Girish Lal Kanaya
Goh Jun Liang James
Goh Mei Jia

Below \$1,000

Goh Siang Leng
 Gopalakrishna Devarajan Ram
 Govindasamy Parathasarathi
 Gunasakaran Suppiah
 Hang Yen Yen
 Hathira Mani Rajesh Hiro
 Hendrix Meng Choon Seng
 Ho Cheeng Tse
 Ho Kwang Meng
 Hong Yong Lee
 Hoon Wei Ting
 How Kok Keong
 Huye
 Idani Surrinder Jethanand
 In Memory of The Late Mr K Wathervel
 In Memory of The Late Mr Leong Kwok Chee
 In Memory of The Late Mr Neo Tian Soo @Lim
 Tian Soo
 James Ng Seng Yang
 Javern Sim Jun Yan (Shen Junyan)
 Jean Neo Xing Zhi
 Jeanette Low Wai Ling
 Jerika Ng Jing En
 Jesslyn Wong Li Juan
 Jimmy Lim Zhixiang
 Kavita Sahijwani
 Kee Wee Hai
 Khoo Lin Qi Patsy
 Koh Keow Chai Pbs
 Koh Seng Heng
 Kok Soke Wai (Guo Shu Hui)
 Kumar Kowshick Ram
 Kwan Kam Ling
 Lai Ka Ren
 Lam Chow Voon
 Lan Yue Yun
 Lau Bak Chang
 Lau Chun Khean
 Lee Gek Cher
 Lee Lim Chuan
 Lee Min Feng And Family
 Lee Min Xiang And Family
 Lee Min Yao And Family
 Lee Pei Ying Adeline
 Leong Siew Chong
 Leong Sook Kuan
 Leong Yee Leng
 Leow Yong Peng
 Lian Xin Ting
 Liaw Hock Chuan
 Liaw Kian Seng
 Lim Aik Keong
 Lim How Siok
 Lim Kim Gek

Below \$1,000

Lim Kok Hwa
 Lim Li Li
 Lim Teck Chai Danny
 Lim Zhen Thuten Tashi
 Loh Seet Yoong
 Loh Wang Qi
 Loke Mee Leng
 Long Mei Yen
 Low Chee Hong
 Low Kang Li
 Low Shun Xiang
 Low Sook Chan
 Lun Jinglan
 Lusiana Suriadi
 Lynna Lim Mei Hong
 Manik
 Mathymukan Jeyakumaran
 Meenakshi Nagappan
 Megha Tyagi
 Michelle Shen
 Michelle Yong
 Moahmed Noor Bin Abdul Aziz
 Mok Chee Keong
 Mok Yim Hong
 Mr Heng Yu Kwang And Ms Pang Juat Cheng
 Muthusamy Shanmugavel
 Naik Siddesh Shrikant
 Narang Anita
 Nazira Rabu
 Neo Yi Peng
 Ng Chun Wai
 Ng Kim Yong
 Ng Koon Seng
 Ng Li Ling
 Ng Peirong
 Ng Qiong Hui
 Ng Shi Lin
 Ng Wan Sin
 Ngee Bingkai
 Ngor Zhi Hong Eugene
 Nitu Mohanty
 Novita Indayang
 Ong Gek Ting
 Ong Hui Qing
 Ong Jiayi Shernet
 Ong Lian Hong
 Ong Poh Tee
 Ong Yong Yuan Kenny
 Owen Koh
 Pang Lee Keng
 Pek Leng Leng
 Ping
 Priya Ranjan Sinha
 Puah Si Ying

Below \$1,000

Pung Sook Kian
 Rajarajen S O Rowthen
 Rajendran Jaikumar
 Ramesh M A K Appoo
 Ramya Sivan Shylaja
 Regina Tok
 Rio Mark Bentulan
 Rishi Sunder Ramchand
 Robin Ng
 Rohininaikar D/O Renganatha
 Sai Baba
 Sajnani Harsha Biharee
 Saloni Balekundri
 Sandeep Kumar Tyarla
 Santhya D O Maniam
 Sarah Lim Shu Hui
 See Pin Quan Elvin
 Seng Yeow Keng
 Seow Zhi Xian
 Shailaja Balkrishna Pangam
 Shalini Anantrao Manggalorkar
 Shamukhasundaram Senthilvelan
 Sharmila
 Sharon To
 Shashi
 Shirish Chandrakant Balekundru
 Shirley Lam
 Shrikant Sharad Joshi
 Siew Weng Yue
 Simon Peter Lum
 Singaram Palaniappan
 Siow Guo Wei Jonathan
 Siow Pei Shan
 Soh Kim Weng Kelvin
 Soh Soh Lan
 Sok Heng
 Somasundaram Chandravel
 Subramanian Chidambaram Amurdhan
 Sum Tien Chee
 Suprayamuppar Munusamy
 Surinder Singh Bajaj
 Suriya Prakash D/O Kalyselvan
 Suvinder Singh Bajaj
 Suwantara Gotama Lim
 Tamil Vani D/O Poovanesan
 Tan Chiew Guat Judy
 Tan Ee Jin
 Tan Jin Chee Desmond
 Tan Lay Han
 Tan Ling Ling
 Tan Pey San
 Tan Seng
 Tan Seow Hou
 Tan Sheng Jian

Below \$1,000

Tan Siew Beng
 Tan Sze Ting
 Tan Teck Keng
 Tan Teck Loo
 Tan Wei Xin
 Tararam S/O Ramdarash Yadav
 Tay Sze Chern
 Teo Ah Mui
 Teo Baby
 Teo Jing
 Teo Kheng Choon
 Teo See Kiat Dillon
 Teo Sze Ting
 Thakkar Sunny Rashmikant
 Thamil Poova
 Thio Su Wei Cassandra
 Tien
 To Pee Khim
 Toh Peck Eng
 Toh Soon Hee
 Toh Tok Thin
 Toh Ui Jun
 Toh Wei Bok
 Toh Yi Fan
 Tsuruta Ryo
 Tung Ter Soon
 Ung Bee Hiang Jenny
 Ungsod Victoria Anne
 Vanitha Panner Selvam
 Varatharaj Dinesh Prasad
 Venkatesh Halenijagal Thimmaiah
 Vijay Kumar Maheswari
 Vivienne Kaur Hans
 Wang Cheng Ding
 Wayne Nyeinsoe
 Wee Wei Lian
 Willy
 Winny Linandy Tan
 Wong Chin Woon
 Wong Choon Meng
 Wong Han Seng
 Wong Shei Yee
 Wong Weng Sun
 Xie Jiarong
 Yap Luying Sharalyn
 Yeap Ai May
 Yee Tuck Fai
 Yong Hsin Ann
 Yong Yar Peng
 Yun Gan Chan

Governance Evaluation Checklist

The Charity Council's Code of Governance establishes principles and best practices in key areas of governance and management that all Institutions of a Public Character (IPCs) are encouraged to adopt. The extent of 4S' compliance for the period from 1 April 2021 to 31 March 2022 is reported in the table below:

No.	Description	Response
Board Governance		
1.	Induction and orientation are provided to incoming board members upon joining the Board.	Complied
	Are there board members holding staff appointments? (Skip items 2 and 3 if "No")	No
2.	Staff does not chair the Board and does not comprise more than one-third of the Board.	Not applicable
3.	There are written job descriptions for the staff's executive functions and operational duties which are distinct from the staff's Board role.	Not applicable
4.	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years. If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	Complied
5.	All governing board members must submit themselves for re-nomination and re-appointment, at least once every three years.	Complied
6.	The Board conducts self-evaluation to assess its performance and effectiveness once per term or every three years, whichever is shorter.	Complied
	Is there any governing board member who has served for more than 10 consecutive years? (Skip 7 if "No")	Yes
7.	The charity discloses in its annual report the reasons for retaining the Board member(s) who have served for more than 10 consecutive years.	Complied
8.	There are documented terms of reference for the Board and each of its committee.	Complied
Conflict of Interest		
9.	There are documented procedures for governing Board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	Complied
10.	Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	Complied
Strategic Planning		
11.	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	Complied
12.	There is a documented plan to develop the capacity and capability of the charity and the Board monitors the progress of this plan.	Complied

No.	Description	Response
Human Resource and Volunteer Management		
13.	The Board approves documented human resource policies for staff.	Complied
14.	There is a documented Code of Conduct for Board members, staff and volunteers (where applicable) which is approved by the Board.	Complied
15.	There are processes for regular supervision, appraisal and professional development of staff.	Complied
	Are there volunteers serving in the charity (Skip item 16 if "No")	Yes
16.	There are volunteer management policies in place for volunteers.	Complied
Financial Management and Internal Controls		
17.	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	Complied
18.	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	Complied
19.	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	Complied
20.	The Board ensures that there is a process to identify, regularly monitor and review the charity's key risks.	Complied
21.	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	Complied
	Does the charity invest its reserves, including fixed deposits (Skip item 22 if "No")	No
22.	The charity has a documented investment policy approved by the Board.	Not applicable
Fund-raising Practices		
	Did the charity receive cash donations (solicited or unsolicited) during the year? (Skip item 23 if "No")	Yes
23.	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	Complied
	Did the charity receive donations-in-kind during the year? (Skip item 24 if "No")	Yes
24.	All donations-in-kind received are properly recorded and accounted for by the charity.	Complied
Disclosure and Transparency		
25.	The charity discloses in its annual report: i) the number of Board meetings in the financial year; and ii) the individual Board member's attendance at those meetings.	Complied
	Are Board members remunerated for their services to the Board? (Skip items 26 & 27 if "No")	No
26.	No Board member is involved in setting his or her own remuneration.	Not applicable
27.	The charity discloses the exact remuneration and benefits received by each Board member in its annual report. <u>Or</u> The charity discloses that no Board members are remunerated.	Not applicable

No	Description	Response
	Does the charity employ paid staff? (Skip items 28, 29 and 30 if "No")	Yes
28.	No staff is involved in setting his or her own remuneration.	Complied
29.	The charity discloses in its annual report <ul style="list-style-type: none"> i. The total annual remuneration for each of its three highest paid staff who each has received remuneration (including remuneration received from the charity's subsidiaries) exceeding \$100,000 during the financial year; and ii. Whether any of the three highest paid staff also serves as a Board member of the charity. <p>The information relating to the remuneration of the staff must be presented in bands of \$100,000.</p> <p><u>Or</u> The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.</p>	Complied
30.	The charity discloses the number of paid staff who satisfies all of the following criteria: <ul style="list-style-type: none"> i. The staff is a close member of the family belonging to the Executive Head or a Board Member of the charity; ii. The staff has received remuneration exceeding \$50,000 during the financial year. <p>The information relating to the remuneration of the staff must be presented in bands of \$100,000.</p> <p><u>Or</u> The charity discloses that there is no paid staff who are close members of the family belonging to the Executive Head or the Board Member, who has received remuneration exceeding \$50,000 during the financial year.</p>	Complied
Public Image		
31.	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	Complied

Annual Remuneration Salary Band

Annual Remuneration Salary Band	FY2021/2022
\$100,001 to \$200,000	6

The eight highest paid staff are not serving on any 4S Committees.

There is no paid staff who are close members of the family of the Executive Head or Board Member, who has received any remunerations during the financial year.

During the financial year, none of the Executive committee members received any remuneration.

Contact Information

Sathya Sai Social Service (4S)

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Bukit Batok Home for the Aged

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thujahome@4s.org.sg

Eldercare

Tembusu Eldercare Centre

Blk 31A Eunos Crescent #06-01
Singapore 401031
Tel: 6747 3515 | Fax: 6747 9952
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Tembusu Senior Activity Centre

Blk 3 Eunos Crescent #01-2585
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Tembusu Volunteer Programme

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SATHYA SAI SOCIAL SERVICE (SINGAPORE)

[UEN: S96SS0160E]

[IPC No: IPC000246]

[Registered Under the Registrar of Societies]

COMBINED FINANCIAL STATEMENTS

for the financial year ended 31 March 2022

Audit Alliance LLP

Public Accountants and Chartered Accountants Singapore

SATHYA SAI SOCIAL SERVICE (SINGAPORE)

[UEN: S96SS0160E]

[IPC No: IPC000246]

[Registered Under the Registrar of Societies]

COMBINED FINANCIAL STATEMENTS
for the financial year ended 31 March 2022

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SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES
(Registered Under the Societies Act 1966 in the Republic of Singapore)

STATEMENT BY THE EXECUTIVE COMMITTEE
for the financial year ended 31 March 2022

In our opinion:

- (a) the combined financial statements of Sathya Sai Social Service (Singapore) (the “Society”) and its related entities (collectively the “Combined Group”) are properly drawn up in accordance with the provisions of the Societies Act 1966, Charities Act 1994 and other relevant regulations (the “Charities Act and Regulations”) and Financial Reporting Standards in Singapore (“FRSs”) so as to give a true and fair view of the financial position of the Combined Group as at **31 March 2022** and of the financial performance, changes in funds and cash flows of the Combined Group for the year ended on that date;
- (b) at the date of this statement, there are reasonable grounds to believe that the Combined Group will be able to pay its debts as and when they fall due within the next financial year; and
- (c) nothing came to our notice that caused us to believe that the receipts, expenditure, and investment of monies by the Combined Group during the financial year have not been in accordance with the provisions of the Act.

The Executive Committee, comprising the following, authorised the issue of these combined financial statements on

President	Mr. Ho Poh Kong
Vice President	Mr. Leong Why Kong
Vice President	Prof. Hsu Pon Poh
Honorary Secretary	Mr. Siu Yow Wee
Assistant Honorary Secretary	Ms. Lim Yen Ping Joyce
Honorary Treasurer	Ms. Goh Chiew Mei
Assistant Honorary Treasurer	Mr. Seng Chun Guan
Committee Member	Dr. Chua Lee Lea Im
Committee Member	Ms. Mabel Goh Mui Ngim
Committee Member	Mr. Sowaran Singh
Committee Member	Mr. Tay Zi Yang

For and on behalf of the Executive Committee,



Mr. Ho Poh Kong
President



Ms. Goh Chiew Mei
Honorary Treasurer

Singapore, 15 September 2022

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES**
(Registered Under the Societies Act 1966 in the Republic of Singapore)

For the financial year ended 31 March 2022

Report on the Audit of the Combined Financial Statements

Opinion

We have audited the combined financial statements of Sathya Sai Social Service (Singapore) (the "Society") and its related entities (the "Combined Group") which comprise the combined statement of financial position of the Combined Group as at **31 March 2022**, and the combined statement of comprehensive income, combined statements of changes in funds and combined statement of cash flows for the year then ended, and notes to the combined financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying combined financial statements are properly drawn up in accordance with the provisions of the Societies Act 1966 (the "Societies Act"), Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to give a true and fair view of the financial position of the Combined Group as at **31 March 2022**, and of the financial performance, and changes in funds and cash flows of the Combined Group for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing (SSAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Combined financial statements section of our report. We are independent of the Combined Group 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 combined financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Management is responsible for the other information. The other information comprises the Statement by Executive Committee included in page 1.

Our opinion on the combined financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

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

Other Matter

The combined financial statements of the Combined Group for the year ended 31 March 2021 was audited by another auditor who expressed an unmodified opinion on those statements on 21 September 2021.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES**
(Registered Under the Societies Act 1966 in the Republic of Singapore)

For the financial year ended 31 March 2022

Responsibilities of the Management and Executive Committee for the Combined Financial Statements

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

In preparing the combined financial statements, the Management is responsible for assessing the Combined Group's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either intends to liquidate the Combined Group or to cease operations, or has no realistic alternative but to do so.

The Executive Committee responsibilities include overseeing the Combined Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Combined Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 combined financial statements.

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

- Identify and assess the risks of material misstatement of the combined financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Combined Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- 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 Combined Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the combined 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 auditors' report. However, future events or conditions may cause the Combined Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the combined financial statements, including the disclosures, and whether the combined financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES**
(Registered Under the Societies Act 1966 in the Republic of Singapore)

For the financial year ended 31 March 2022

Auditor's Responsibilities for the Audit of the Combined Financial Statements (continued)

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

Report on Other Legal and Regulatory Requirements

In our opinion:

- (a) the accounting and other records required to be kept by the Combined Group have been properly kept in accordance with the provision of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations; and
- (b) the fund-raising appeals held during the financial year ended 31 March 2022 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeal.

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

- (a) the Combined Group has not used the donation moneys in accordance with its objectives as required under Regulation 11 of the Charities (institutions of a Public Character) Regulations; and
- (b) the Combined Group has not complied with the requirements of Regulation 15 of the Charities (Institution of a Public Character) Regulations.



Audit Alliance LLP
Public Accountants and Chartered Accountants

Singapore, 15 September 2022

SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

[IPC No: IPC000246]

(Registered Under the Societies Act 1966 in the Republic of Singapore)

COMBINED STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2022

Note	Restricted funds				Unrestricted funds						
	Care and share funds S\$ 2022	Community silver trust funds S\$ 2022	Donation funds S\$ 2022	Food aid programme S\$ 2022	Funding from Tote Board S\$ 2022	MOH funds S\$ 2022	MSF funds S\$ 2022	President's Programme challenge funds S\$ 2022	Seniors' mobility and Village enabling in Eunos Crescent funds S\$ 2022	General funds S\$ 2022	Total funds S\$ 2022
INCOME											
Voluntary income											
Donations	-	-	150,818	12,330	-	-	-	-	-	-	163,148
Financial assistance scheme	-	-	-	-	-	-	-	(2,751)	-	-	(2,751)
Funding from Tote Board	-	-	-	-	7,803	-	-	-	-	-	7,803
Government grant	-	-	-	-	-	30,037	-	-	-	-	30,037
Government subvention	-	-	-	-	-	327,211	13,582,740	-	-	235,646	864,388 15,009,985
	-	-	150,818	12,330	7,803	357,248	13,582,740	-	(2,751)	235,646	864,388 15,208,222
Income from charitable activities											
SPICE fees	-	-	-	-	-	-	-	-	116	-	172,843 172,959
Other income											
CST matching grant	-	33,100	-	-	-	-	-	-	-	-	33,100
Management fee	-	-	-	-	-	-	-	-	-	415,752	415,752

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

SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

[IPC No: IPC000246]

(Registered Under the Societies Act 1966 in the Republic of Singapore)

COMBINED STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2022

Note	Restricted funds				Unrestricted funds						
	Care and share funds	Community silver trust funds	Donation funds	Food aid programme	Funding from Total Board	MOH funds	MSF funds	President's Programme challenge funds	Seniors' mobility and Village enabling in Eunos Crescent funds	General funds	Total funds
	S\$ 2022	S\$ 2022	S\$ 2022	S\$ 2022	S\$ 2022	S\$ 2022	S\$ 2022	S\$ 2022	S\$ 2022	S\$ 2022	S\$ 2022
Other income (continued)	-	-	-	-	-	-	46,463	-	260	-	46,723
Miscellaneous income	-	-	-	-	-	-	-	-	-	-	-
Other income – government subvention	-	-	-	-	-	74,914	499,116	-	-	2,384	617,344
	-	33,100	-	-	-	74,914	545,579	-	260	2,384	1,112,919
TOTAL INCOME	-	33,100	150,818	12,330	7,803	432,162	14,128,319	-	260	(2,635)	1,493,913
											16,494,100
LESS:											
EXPENDITURE											
Costs of charitable activities											
Health screening expenses	-	-	-	-	-	-	9,807	-	-	-	9,807
Kitchen utilities and equipment	-	-	-	-	-	-	1,381	-	-	-	1,381
Programme management expenses	5	33,074	1,688	17,057	-	14,143	2,598,478	-	117	236	488,389
											3,161,190

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SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

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(Registered Under the Societies Act 1966 in the Republic of Singapore)

COMBINED STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2022

Note	Restricted funds										Unrestricted funds		
	Care and share funds	Community silver trust funds	Donation funds	Food aid programme	Funding from Tote Board	MOH funds	MSF funds	President's challenge funds	Seniors' mobility and Village enabling funds	Crescent funds	General funds	Total funds	
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	
2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	
6	-	-	-	-	-	-101,848	9,358,299	-	-	102,125	267,610	9,829,882	
	-	33,074	1,688	17,057	-	115,991	11,967,965	-	117	236	755,999	13,002,260	
Costs of charitable activities													
(continued)													
Staff costs													
Governance and other administrative costs													
Accounting fees											151,405	151,405	
Advertisement											9,098	9,098	
Bank charges							837				162	1,042	
Depreciation of property, plant and equipment	8	5,354	1,594	-	42,341	15,577	110,981	-	-	-	52,243	234,085	
Employment agency services							11,582					11,582	
General expenses						833	3,619				833	5,285	

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

SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

[IPC No: IPC000246]

(Registered Under the Societies Act 1966 in the Republic of Singapore)

COMBINED STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2022

	Note	Restricted funds				Unrestricted funds							
		Care and share funds	Community silver trust funds	Donation funds	Food aid programme	Funding from Total Board	MOH funds	MSF funds	President's Programme challenge funds	Seniors' mobility and Village enabling funds	Eunos Crescent	General funds	Total funds
		S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
		2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
Governance and other administrative costs (continued)													
Insurance		-	-	-	-	-	320	9,211	-	-	-	562	10,093
Loss on disposal of property, plant and equipment		-	-	-	-	-	-	404	-	-	-	-	404
Purchase of low value assets being expensed		-	22,409	1,719	-	-	4,495	98,612	-	-	812	14,891	142,938
Maintenance of building		-	-	-	-	-	14,121	56,555	-	-	-	25,097	95,773
Maintenance of equipment		-	-	-	-	-	5,462	17,062	-	-	-	7,750	30,274
Maintenance of vehicle		-	-	-	-	-	-	37,338	-	-	-	-	37,338
Management fee		-	-	-	-	-	14,568	378,134	-	-	-	23,050	415,752
Medical supplies and materials		-	-	-	-	-	-	-	-	-	-	800	800
Meeting refreshments		-	-	-	-	-	-	110	-	-	-	-	110

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

SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

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(Registered Under the Societies Act 1966 in the Republic of Singapore)

COMBINED STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2022

	Note	Restricted funds				Unrestricted funds						
		Care and share funds	Community silver trust funds	Donation funds	Food aid programme	Funding from Total Board	MOH funds	MSF funds	President's Programme challenge funds	Seniors' mobility and Village enabling in Eunos Crescent funds	General funds	Total funds
		S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
		2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
Governance and other administrative costs (continued)												
NCSS membership renewal		-	-	-	-	-	-	-	-	-	139	139
Printing and stationery		-	-	-	149	-	1,259	56,084	-	229	9,263	66,984
Professional fees		-	-	-	-	-	4,314	724,979	-	-	57,033	786,326
Rental of equipment		-	-	-	-	-	2,029	18,309	-	-	1,860	22,198
Rental of premises		-	-	-	-	-	-	-	-	-	1,420	1,420
Service charges for premises		-	-	-	-	-	4,311	-	-	-	1,989	6,300
Staff costs	6	-	-	-	25,894	-	72,869	605,347	-	126,054	454,717	1,284,881
Supplies and materials		-	-	-	-	-	1,011	64,144	-	-	1,558	66,713
Telecommunications		-	-	-	-	-	3,891	17,716	-	957	3,958	26,522
Transportation		-	-	-	-	-	273	19,368	-	15	5,018	24,674
Utilities		-	-	-	-	-	9,674	943,022	-	-	16,763	969,459

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

SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

[IPC No: IPC000246]

(Registered Under the Societies Act 1966 in the Republic of Singapore)

COMBINED STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2022

Note	Care and share funds		Community silver trust funds		Donation funds		Food aid programme		Funding from Total Board		MOH funds		MSF funds		President's Programme challenge funds		Seniors' mobility and Village enabling in Eunos Crescent funds		Unrestricted funds		Total funds				
	S\$	2022	S\$	2022	S\$	2022	S\$	2022	S\$	2022	S\$	2022	S\$	2022	S\$	2022	S\$	2022	S\$	2022	S\$	2022	S\$	2022	
Governance and other administrative costs (continued)																									
Volunteer management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130	
Volunteer orientation and training	-	480	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	480	
Finance cost	-	-	-	-	-	-	-	-	3,467	-	-	-	458	-	-	-	-	-	-	-	-	-	3,007	6,932	
7	5,354	28,884	3,313	5,001	26,043	45,808	155,050	3,173,872	45,808	271,041	15,141,837	45,808	15,141,837	117	236	238,200	1,598,745	17,411,397	117	236	238,200	1,598,745	17,411,397	1,598,745	
TOTAL EXPENDITURE	5,354	61,958	5,001	30,770	(30,770)	(38,005)	161,121	(1,013,518)	(38,005)	161,121	(1,013,518)	(38,005)	161,121	143	(2,871)	(170)	(104,832)	(917,297)	143	(2,871)	(170)	(104,832)	(917,297)	(104,832)	
Net (deficit)/ surplus for the year																									
Total funds brought forward	6,198	162,560	332,551	54,658	(55,268)	318,516	9,161,704	(2,970)	107,507	155,092	6,497	873,204	11,120,249	873,204	11,120,249	873,204	11,120,249	873,204	11,120,249	873,204	11,120,249	873,204	11,120,249	873,204	
Total funds carried forward	844	133,702	478,368	23,888	(93,273)	479,637	8,148,186	(2,970)	107,650	152,221	6,327	768,372	10,202,952	768,372	10,202,952	768,372	10,202,952	768,372	10,202,952	768,372	10,202,952	768,372	10,202,952	768,372	

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

SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

[IPC No: IPC000246]

(Registered Under the Societies Act 1966 in the Republic of Singapore)

COMBINED STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2022

	Restricted funds										Unrestricted funds												
	Care and Community share funds		Food aid programme		Funding from Tote Board		MOH funds		MSF funds		President's Programme funds		Seniors' mobility and enabling funds		Donation funds		Village in Eunios Crescent		General funds		Total funds		
Note	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	
	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	
	As restated																						
INCOME																							
Voluntary income																							
Donations	4	-	-	35,905	-	-	450	-	-	-	-	-	-	-	84,751	-	-	-	-	-	-	-	121,106
Financial assistance scheme		-	-	-	-	-	-	-	-	-	-	-	-	15,120	-	-	-	-	-	-	-	-	15,120
Funding from Tote Board		-	-	-	46,192	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,192
Government grant		-	-	-	-	-	30,037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,037
Government subvention		-	-	-	-	-	184,769	13,636,209	-	-	-	-	-	-	-	-	90,421	-	-	-	-	-	795,694
		-	-	35,905	46,192	215,256	13,636,209	-	-	-	-	15,120	84,751	90,421	795,694	14,919,548							
Income from charitable activities																							
SPICE fees		-	-	-	-	-	-	-	-	-	-	4,609	-	-	-	-	-	-	-	-	-	-	133,905
Other income																							
Fixed deposit interest income		-	-	-	-	-	-	533	-	-	-	-	-	-	-	-	-	-	-	-	-	-	533

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

SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

[IPC No: IPC000246]

(Registered Under the Societies Act 1966 in the Republic of Singapore)

COMBINED STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2022

	Restricted funds				Unrestricted funds					
	Care and Community share funds		Funding from Board		Seniors' mobility and enabling funds		Village in Eunos Crescent		General funds	
Note	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
	As restated				As restated					
Other income										
(continued)										
Maintenance fees – welfare home	-	-	-	-	37,097	-	-	-	-	37,097
Management fee	-	-	-	-	-	-	-	-	415,752	415,752
Miscellaneous income	-	-	6,818	-	136,284	-	7,460	-	12,760	163,322
CST matching grant	-	67,614	-	-	-	-	-	9,720	-	77,334
Other income – government subvention	14,993	-	-	97,013	2,206,076	-	-	-	138,913	2,456,995
TOTAL INCOME	14,993	67,614	-	6,818	97,013	2,379,990	7,460	-	9,720	567,425
	14,993	67,614	35,905	53,010	312,269	16,016,199	7,460	19,729	84,751	1,497,024
										18,209,095
LESS:										
EXPENDITURE										
Costs of charitable activities										
Health screening expenses	-	-	-	-	9,029	-	-	-	-	9,029

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

SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

[IPC No: IPC000246]

(Registered Under the Societies Act 1966 in the Republic of Singapore)

COMBINED STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2022

Note	Restricted funds										Unrestricted funds		
	Care and share funds S\$ 2021	Community silver trust funds S\$ 2021	Food aid programme S\$ 2021	Funding from Tote Board S\$ 2021	MOH funds S\$ 2021	MSF funds S\$ 2021	President's challenge funds S\$ 2021	Programme funds S\$ 2021	Seniors' mobility and enabling funds S\$ 2021	Donation funds S\$ 2021	Village in Eunos Crescent S\$ 2021	General funds S\$ 2021	Total funds S\$ 2021
	As restated						As restated						
Costs of charitable activities (continued)													
Kitchen utilities and equipment	-	-	-	-	-	-	2,287	-	-	-	-	2,287	
Programme management expenses	5	4,001	13,087	731	1,610	2,818,063	-	5,043	18,155	76	473,766	3,334,532	
Staff costs	6	17,965	19,178	600	11,198	8,774,062	-	400	-	93,214	209,760	9,126,377	
		21,966	32,265	1,331	12,808	11,603,441	-	5,443	18,155	76	683,526	12,472,225	
Governance and other administrative costs													
Accounting fees	-	-	-	-	-	-	-	-	-	-	141,240	141,240	
Advertisement	-	-	-	-	-	-	-	-	-	-	10,261	10,261	
Bank charges	-	-	-	-	32	996	-	-	-	-	125	1,153	
Depreciation of property, plant and equipment	8	9,341	14,611	42,341	16,920	175,093	-	-	-	2,144	56,526	316,976	

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SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

[IPC No: IPC000246]

(Registered Under the Societies Act 1966 in the Republic of Singapore)

COMBINED STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2022

	Restricted funds				Unrestricted funds					
	Care and Community share funds		Funding from Board		Seniors' mobility and enabling funds		Village in Eunos Crescent		General funds	
Note	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
	As restated				As restated					
Governance and other administrative costs										
(continued)										
Food and refreshments	-	-	-	-	-	-	-	-	-	7
General expenses	-	-	551	126	37,595	-	-	-	551	38,823
Insurance	-	-	321	-	7,985	-	-	-	562	8,868
Loss on disposal of property, plant and equipment	-	-	-	-	274	-	-	-	-	274
Purchase of low value assets being expensed	-	399	56	12,482	100,792	-	1,662	945	26,893	143,229
Maintenance of building	-	-	542	1,193	28,718	-	-	-	10,612	41,065
Maintenance of equipment	-	-	2,542	5,282	16,111	-	449	-	5,303	29,687
Maintenance of vehicle	-	-	-	-	30,526	-	-	-	-	30,526
Management fee	-	-	-	14,568	378,134	-	-	-	23,050	415,752
Medical supplies and materials	-	-	-	135	-	-	-	-	248	383
Meeting refreshments	-	-	-	-	531	-	-	-	-	531

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

SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

[IPC No: IPC000246]

(Registered Under the Societies Act 1966 in the Republic of Singapore)

COMBINED STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2022

Note	Restricted funds				Unrestricted funds				
	Care and Community share funds	Food aid programme	Funding from Total Board	MOH funds	Seniors' mobility and enabling funds	Donation funds	Village in Eunos Crescent	General funds	Total funds
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
	2021	2021	2021	2021	2021	2021	2021	2021	2021
	As restated				As restated				
Governance and other administrative costs									
(continued)									
Printing and stationery	-	90	263	1,386	36,070	-	134	8,768	46,711
Professional fees	-	-	-	5,430	858,779	-	160	25,493	889,862
Rental of equipment	-	-	2,029	-	21,114	-	-	2,029	25,172
Rental of premises	-	-	-	-	-	-	-	1,420	1,420
Service charges for premises	-	-	4,095	-	-	-	-	1,842	5,937
Staff costs	-	-	-	138,782	661,651	-	-	307,366	1,107,799
Supplies and materials	-	-	-	1,688	68,042	-	-	1,239	70,969
Telecommunications	-	-	2,905	1,307	18,272	-	296	5,804	28,584
Transportation	-	-	-	120	26,021	-	-	4,466	30,607
Utilities	-	-	-	5,677	744,373	-	-	12,797	762,847
Volunteer management	-	-	-	-	-	-	-	130	130
Finance cost	-	-	3,886	-	404	-	-	3,370	7,660
	9,341	15,010	90	59,531	205,128	3,211,481	430	650,102	4,156,473

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

SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

[IPC No: IPC000246]

(Registered Under the Societies Act 1966 in the Republic of Singapore)

COMBINED STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2022

Note	Restricted funds				Unrestricted funds								
	Care and Community share funds	Food aid programme	Funding from Tote Board	MOH funds	MSF funds	President's challenge funds	Seniors' mobility and enabling funds	Donation funds	Village in Eunos Crescent	General funds	Total funds		
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$		
	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021		
	As restated												
	9,341	36,976	32,355	60,862	217,936	14,814,922	-	5,443	20,266	3,325	93,644	1,333,628	16,628,698
	5,652	30,638	3,550	(7,852)	94,333	1,201,277	-	2,017	(537)	81,426	6,497	163,396	1,580,397
	546	131,922	51,108	(47,416)	224,183	7,960,427	(2,970)	105,490	155,629	251,125	-	709,808	9,539,852
	6,198	162,560	54,658	(55,268)	318,516	9,161,704	(2,970)	107,507	155,092	332,551	6,497	873,204	11,120,249

TOTAL

EXPENDITURE

Net surplus/ (deficit) for

the year

Total funds brought

forward

Total funds carried

forward

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

SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

[IPC No: IPC000246]

(Registered Under the Societies Act 1966 in the Republic of Singapore)

COMBINED STATEMENT OF FINANCIAL POSITION*As at 31 March 2022*

	Note	2022 S\$	2021 S\$ As restated
ASSETS			
Non-current assets			
Property, plant and equipment	8	<u>429,171</u>	<u>589,126</u>
Total non-current assets		<u>429,171</u>	<u>589,126</u>
Current assets			
Amount due from related parties	9	5,617,665	5,045,679
Other receivables	10	504,040	1,394,431
Cash and cash equivalents	11	<u>11,298,859</u>	<u>10,966,612</u>
Total current assets		<u>17,420,564</u>	<u>17,406,722</u>
TOTAL ASSETS		<u>17,849,735</u>	<u>17,995,848</u>
LIABILITIES			
Non-current liabilities			
Lease liabilities	12	<u>260,583</u>	<u>298,752</u>
Total non-current liabilities		<u>260,583</u>	<u>298,752</u>
Current liabilities			
Amount due to related parties	9	5,617,665	5,045,679
Trade payables	13	415,085	436,176
Other payables	14	1,305,116	1,051,979
Lease liabilities	12	<u>48,334</u>	<u>43,013</u>
Total current liabilities		<u>7,386,200</u>	<u>6,576,847</u>
TOTAL LIABILITIES		<u>7,646,783</u>	<u>6,875,599</u>
NET ASSETS		<u>10,202,952</u>	<u>11,120,249</u>
FUNDS			
RESTRICTED FUNDS			
Care and share funds	15	844	6,198
Community silver trust funds	16	133,702	162,560
Donation funds	17	478,368	332,551
Food aid programme	18	23,888	54,658
Funding from Tote Board	19	(93,273)	(55,268)
MOH funds	20	479,637	318,516
MSF funds	21	8,148,186	9,161,704
President's challenge	22	(2,970)	(2,970)
Programme funds	23	107,650	107,507
Seniors' mobility and enabling funds	24	152,221	155,092
Village in Eunos Crescent	25	<u>6,327</u>	<u>6,497</u>
		<u>9,434,580</u>	<u>10,247,045</u>
UNRESTRICTED FUNDS			
General funds	26	<u>768,372</u>	<u>873,204</u>
TOTAL FUNDS		<u>10,202,952</u>	<u>11,120,249</u>

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

SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS COMBINED FUNDS

[UEN: S96SS0160E]

[IPC No: IPC000246]

(Registered Under the Societies Act 1966 in the Republic of Singapore)

COMBINED STATEMENT OF CHANGES IN FUNDS

For the financial year ended 31 March 2022

	Restricted funds							Unrestricted funds				
	Care and share funds	Community silver trust funds	Donation funds	Food aid programme	Funding from Tote Board	MOH funds	MSF funds	President's Programme challenge funds	Seniors' mobility and enabling funds	Village in Eunos Crescent	General funds	Total funds
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
Balance at 31 March 2020	546	131,922	251,125	51,108	(47,416)	224,183	7,960,427	(2,970)	105,490	-	709,808	9,539,852
Net surplus/(deficit) for the year (As restated)	5,652	30,638	81,426	3,550	(7,852)	94,333	1,201,277	-	2,017	(537)	163,396	1,580,397
Balance at 31 March 2021 (As restated)	6,198	162,560	332,551	54,658	(55,268)	318,516	9,161,704	(2,970)	107,507	6,497	873,204	11,120,249
Net (deficit)/surplus for the year	(5,354)	(28,858)	145,817	(30,770)	(38,005)	161,121	(1,013,518)	-	143	(2,871)	(104,832)	(917,297)
Balance at 31 March 2022	844	133,702	478,368	23,888	(93,273)	479,637	8,148,186	(2,970)	107,650	6,327	768,372	10,202,952

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

SATHYA SAI SOCIAL SERVICE (SINGAPORE)
ACACIA COMBINED GROUP
[UEN: S96SS0160E]
[IPC No: IPC000246]
(Registered Under the Societies Act 1966 in the Republic of Singapore)

COMBINED STATEMENT OF CASH FLOWS

For the financial year ended 31 March 2022

	Note	2022 S\$	2021 S\$
Cash flows from operating activities			
(Deficit)/Surplus for the year		(917,297)	1,580,397
Adjustments for:			
Depreciation of property, plant and equipment	8	234,085	316,978
Interest income		-	(533)
Loss on disposal of property, plant and equipment		404	274
Finance cost	7	6,932	7,660
		(675,876)	1,904,776
Changes in working capital:			
Amount due from related parties		(571,986)	(987,492)
Other receivables		890,391	(552,484)
Amount due to related parties		571,986	1,031
Trade payables		(21,091)	987,492
Other payables		253,137	(94,469)
Net cash generated from operating activities		446,561	1,258,854
Cash flows from investing activities			
Fixed deposit interest received		-	533
Purchase of property, plant and equipment		(60,000)	-
Net cash (used in)/generated from investing activities		(60,000)	533
Cash flows from financing activities			
Interest paid		(6,932)	(7,660)
Repayment of principal portion for lease liabilities		(47,382)	(46,456)
Net cash used in financing activities		(54,314)	(54,116)
Net increase in cash and cash equivalents		332,247	1,205,271
Cash and cash equivalents at beginning of the year		10,966,612	9,761,341
Cash and cash equivalents at end of the year	11	11,298,859	10,966,612

SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

[IPC No: IPC000246]

(Registered Under the Societies Act 1966 in the Republic of Singapore)

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

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

1. General information

Sathya Sai Social Service (Singapore) (the “Society”) which was registered under the Societies Act 1966 and it is also a charity registered under the Charities Act 1994 since 25 April 1996. The Combined Group’s registered address and principal place of operating activities is 2 Buangkok Green, Singapore 539749. The Society’s registration number is S96SS0160E.

The Society has been accorded an Institution of Public Character (‘IPC’) status for the period from 1 May 2020 to 30 April 2023. The Society’s IPC number is IPC000246. The principal activities of the Society are to provide social services to the destitute, elderly persons and the needy.

The combined financial statements are presented because these entities are governed by the Executive Committee, who are the final authority and has overall responsibilities for policy making and determination of all activities of the entities.

The combined financial statements comprise the combined financial statements of the Society and its two Centres together with the other four Welfare Home which the Society acts as managing agent on behalf of Ministry of Social and Family Development (“MSF”) (collectively the “Combined Group”).

Centres

The Society conducts the following programmes in its centres:

(a) *Tembusu Eldercare Centre*

The principal activity of the centre is to provide day care for frail elderly persons.

(b) *Tembusu Seniors Activity Centre*

The principal activity of the centre is to promote general well-being of the elderly residents living in HDB.

Welfare Home

The Society also managed the following welfare home on behalf of Ministry of Social and Family Development (MSF):

(a) *Acacia Home*

The 250-bed welfare home provides shelter, care and rehabilitation for male destitute persons. The Society took over the operations of the welfare home from the MSF in February 2013. The welfare home previously operated from a converted building until the permanent premise at Admiralty Road was ready and it shifted over in November 2016.

(b) *Bukit Batok Home for the Aged*

The 195-bed welfare home provides shelter, care and rehabilitation for male and female destitute persons. The Society took over the operations of the welfare home from the Ministry of Community Development, Youth and Sports in April 1997.

SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

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(Registered Under the Societies Act 1966 in the Republic of Singapore)

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

1. General information (continued)

Welfare Home (continued)

(c) *Tembusu Home at Pelangi Village*

The 192-bed welfare home provides shelter, care and rehabilitation for both male and female destitute persons. The Ministry of Community Development, Youth and Sports appointed the Society as the managing agent of the welfare home since 1 April 2007.

(d) *Thuja Home at Pelangi Village*

The 239-bed welfare home provides shelter, care and rehabilitation for mentally incapacitated female destitute persons. The Ministry of Community Development, Youth and Sports appointed the Society as the managing agent of the welfare home with effect from 1 April 2007.

On 8 March 2021, MSF exercised the option to extend the appointment as the Managing Agent of the four Welfare Home to 31 March 2024.

The Society has set up a Welfare Home Management Committee to help oversee the operations of the Welfare Home.

2. Summary of significant accounting policies

2.1 Basis of preparation

These combined financial statements have been prepared in accordance with Financial Reporting Standards in Singapore (“FRSs”). The combined financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

The preparation of combined financial statements in conformity with FRS requires management to exercise its judgement in the process of applying the Combined Group’s accounting policies. It also requires the use of certain critical accounting estimates and assumptions. Areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the combined financial statements are disclosed in Note 3 to the combined financial statements.

2.2 Adoption of new and amended standards and interpretations

The accounting policies adopted are consistent with those of the previous financial year except that in the current financial year, the Combined Group has adopted all the new and amended standards which are relevant to the Combined Group and are effective for annual financial periods beginning on or after 1 April 2021. The adoption of these standards did not have any material effect on the financial performance or position of the Combined Group.

SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

[IPC No: IPC000246]

(Registered Under the Societies Act 1966 in the Republic of Singapore)

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

2. Summary of significant accounting policies (continued)

2.3 Standards issued but not yet effective

A number of new standards, amendments to standards and interpretations are issued but effective for annual periods beginning after 1 April 2021, and have not been applied in preparing these combined financial statements. The Combined Group does not plan to early adopt these standards.

Description	Effective for annual periods beginning on or after
Amendment to FRS 116 <i>Leases: Covid-19-Related Rent Concessions</i> beyond 30 June 2021	1 April 2021
Amendment to FRS 109 <i>Financial Instruments</i> , FRS 39 <i>Financial Instruments: Recognition and Measurement</i> , FRS 107 <i>Financial Instruments: Disclosures</i> , FRS 104 <i>Insurance Contracts</i> , FRS 116 <i>Leases: Interest Rate Benchmark Reform – Phase 2</i>	1 January 2021
Amendments to FRS 16 <i>Property, Plant and Equipment: Proceeds before Intended Use</i>	1 January 2022
Amendments to FRS 37 <i>Provisions, Contingent Liabilities and Contingent Assets: Onerous Contracts – Cost of Fulfilling a Contract</i>	1 January 2022
Annual Improvements to FRSs 2018-2020	1 January 2022
Amendments to FRS 1 <i>Presentation of financial statements: Classification of Liabilities as Current or Non-current</i>	1 January 2023
Amendments to FRS 110 <i>Consolidated financial statements</i> and FRS 28 <i>Investments in Associates and Joint Ventures: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Date to be determined

The Executive Committee expect that the adoption of the standards above will have no material impact on the combined financial statements in the year of initial application.

2.4 Functional and presentation currency

The combined financial statements are presented in Singapore Dollar (“S\$”), which is the functional currency of the Combined Group.

Transactions in foreign currencies are measured in the functional currency of the Combined Group and are recorded on initial recognition in the functional currency at exchange rates approximating those ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the reporting date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions.

SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

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NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

2. Summary of significant accounting policies (continued)

2.4 Functional and presentation currency (continued)

Exchange differences arising on the settlement of monetary items or on translating monetary items at the end of the reporting period are recognised in profit or loss.

2.5 Property, plant and equipment

All items of property, plant and equipment are initially recorded at cost. Subsequent to recognition, property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. The cost of property, plant and equipment includes its purchase price and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Dismantlement, removal or restoration costs are included as part of the cost of property, plant and equipment if the obligation for dismantlement, removal or restoration is incurred as a consequence of acquiring or using the property, plant and equipment.

Depreciation is calculated on a straight-line method to allocate depreciable amounts over their estimated useful lives. The estimated useful lives are as follows:

	Years
Audio and visual equipment	3
Computer and equipment	3
Electrical and electronic equipment	3
Equipment	3
Furniture and fittings	3
Kitchen equipment and utensils	3
Leasehold equipment	5
Leasehold property	10
Machinery	3
Medical equipment	3
Motor vehicles	3
Office and communication equipment	3
Other equipment	3
Rehab equipment	3
Renovation	3
Safety and security installation	3

The residual value, useful lives and depreciation method are reviewed at the end of each reporting period, and adjusted prospectively, if appropriate.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in profit or loss in the year the asset is derecognised.

2.6 Impairment of non-financial assets

The Combined Group assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when an annual impairment testing for an asset is required, the Combined Group makes an estimate of the asset's recoverable amount.

SATHYA SAI SOCIAL SERVICE (SINGAPORE) AND ITS RELATED ENTITIES

[UEN: S96SS0160E]

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NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

2. Summary of significant accounting policies (continued)

2.6 Impairment of non-financial assets (continued)

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs of disposal and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. Where the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Impairment losses are recognised in profit or loss.

A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised previously. Such reversal is recognised in profit or loss.

2.7 Financial instruments

(a) Financial assets

Initial recognition and measurement

Financial assets are recognised when, and only when the Combined Group becomes party to the contractual provisions of the instruments.

At initial recognition, the Combined Group measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (FVPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in profit or loss.

Trade receivables are measured at the amount of consideration to which the Combined Group expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third party, if the trade receivables do not contain a significant financing component at initial recognition.

Subsequent measurement

Investments in debt instruments

Subsequent measurement of debt instruments depends on the Combined Group's business model for managing the asset and the contractual cash flow characteristics of the asset. The three measurement categories for classification of debt instruments are amortised cost, fair value through other comprehensive income (FVOCI) and FVPL. The Combined Group only has debt instruments at amortised cost.

Financial assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Financial assets are measured at amortised cost using the effective interest method, less impairment. Gains and losses are recognised in profit or loss when the assets are derecognised or impaired, and through the amortisation process.

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2. Summary of significant accounting policies (continued)

2.7 Financial instruments (continued)

(a) Financial assets (continued)

Investments in equity instruments

On initial recognition of an investment in equity instrument that is not held for trading, the Combined Group may irrevocably elect to present subsequent changes in fair value in other comprehensive income which will not be reclassified subsequently to profit or loss. Dividends from such investments are to be recognised in profit or loss when the Combined Group's right to receive payments is established. For investments in equity instruments which the Combined Group has not elected to present subsequent changes in fair value in other comprehensive income, changes in fair value are recognised in profit or loss.

Derecognition

A financial asset is derecognised where the contractual right to receive cash flows from the asset has expired. On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received and any cumulative gain or loss that had been recognised in other comprehensive income for debt instruments is recognised in profit or loss.

(b) Financial liabilities

Initial recognition and measurement

Financial liabilities are recognised when, and only when, the Combined Group becomes a party to the contractual provisions of the financial instrument. The Combined Group determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognised initially at fair value plus in the case of financial liabilities not at FVPL, directly attributable transaction costs.

Subsequent measurement

After initial recognition, financial liabilities that are not carried at FVPL are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. On derecognition, the difference between the carrying amounts and the consideration paid is recognised in profit or loss.

2.8 Impairment of financial assets

The Combined Group recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at FVPL. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Combined Group expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

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2. Summary of significant accounting policies (continued)

2.8 Impairment of financial assets (continued)

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

For trade receivables, the Combined Group applies a simplified approach in calculating ECLs. Therefore, the Combined Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Combined Group has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment which could affect debtors' ability to pay.

The Combined Group considers a financial asset in default when contractual payments are 60 days past due. However, in certain cases, the Combined Group may also consider a financial asset to be in default when internal or external information indicates that the Combined Group is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Combined Group. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

2.9 Cash and cash equivalents

Cash and cash equivalents comprise cash at banks and short-term bank deposits and are subject to an insignificant risk of changes in value.

Cash and cash equivalents carried in the statement of financial position are classified and accounted for as loans and receivables under FRS 39. The accounting policy is stated in Note 2.7 to the combined financial statements.

2.10 Provisions

Provisions are recognised when the Combined Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be estimated reliably.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

2.11 Leases

The Combined Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

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2. Summary of significant accounting policies (continued)

2.11 Leases (continued)

When the Combined Group is the lessee

The Combined Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Combined Group recognises lease liabilities representing the obligations to make lease payments and right-of-use assets representing the right to use the underlying leased assets.

Right-of-use assets

The Combined Group recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Combined Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment. The accounting policy for impairment is disclosed in Note 2.6.

The Combined Group's right-of-use assets are presented within property, plant and equipment (Note 8).

Lease liabilities

At the commencement date of the lease, the Combined Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Combined Group and payments of penalties for terminating the lease, if the lease term reflects the Combined Group exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Combined Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g. changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

The Combined Group's lease liabilities are disclosed in Note 12.

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2. Summary of significant accounting policies (continued)

2.11 Leases (continued)

Short-term leases and leases of low-value assets

The Combined Group applies the short-term lease recognition exemption to its short-term leases of machinery (i.e. those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

2.12 Government grants

Government grants are recognised as a receivable when there is reasonable assurance that the grant will be received and all attached conditions will be complied with.

When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, the fair value is recognised as deferred income on the statement of financial position and is recognised as income in equal amounts over the expected useful life of the related asset.

When loans or similar assistance are provided by governments or related institutions with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as additional government grant.

2.13 Employee benefits

Defined contribution plans

The Combined Group makes contributions to the Central Provident Fund scheme in Singapore, a defined contribution pension scheme. Contributions to defined contribution pension schemes are recognised as an expense in the period in which the related service is performed.

Employee leave entitlement

Employee entitlements to annual leave are recognised as a liability when they accrue to the employees. The estimated liability for leave is recognised for services rendered by the employees up to the reporting date.

2.14 Revenue

Income comprises the fair value of the consideration received or receivable in the ordinary course of the Combined Group's activities. Income is recognised as follows:

Donations

Donation income is recognised as income upon receipt of such monies.

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2. Summary of significant accounting policies (continued)

2.14 Revenue (continued)

Government grants

Government grants are recognised when they have been approved and are accounted for in the profit or loss on accrual basis.

Other income

Other income is recognised on an accrual basis.

2.15 Income tax

The Society which is a charity registered under the Charities Act 1994 since 25 April 1996. Consequently, the income of the Combined Group is exempt from tax under the provisions of Section 13 of the Income Tax Act 1947.

2.16 Related party relationships and transactions

FRS 24 defines a related party as a person or entity that is related to the reporting entity and it includes:

- (a) A person or a close member of that person's family if that person:
 - (i) Has control or joint control over the reporting entity;
 - (ii) Has significant influence over the reporting entity; or
 - (iii) Is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.

- (b) An entity is related to a reporting entity if any of the following conditions applies:
 - (i) The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member),
 - (iii) Both entities are joint ventures of the same third party.
 - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - (v) The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity.
 - (vi) The entity is controlled or jointly controlled by a person identified in (a).
 - (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

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2. Summary of significant accounting policies (continued)

2.17 Conflict of interest policy

Executive Committee are required to disclose any interest that they may have, whether directly or indirectly, that Combined Group may enter into or in any organisations that the Combined Group has dealings with or is considering dealing with; and any personal interest accruing to him as one of the Combined Group's supplier, user of services or beneficiary. Should there be any potential conflict of interest, the affected Executive Committee may not vote on the issue that was the subject matter of the disclosure. Detailed minutes will be taken on the disclosure as well as the basis for arriving at the final decision in relation to the issue at stake.

3. Significant accounting judgement and estimates

The preparation of the Combined Group's combined financial statements requires Executive Committee to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the end of each reporting period. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

3.1 Judgements made in applying accounting policies

The Executive Committee are of the opinion that there are no significant judgements made in applying accounting policies that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3.2 Key sources of estimation of uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period are discussed below. The Combined Group based its assumptions and estimates on parameters available when the combined financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Combined Group. Such changes are reflected in the assumptions when they occur.

Impact arising from Covid-19 outbreak

The Coronavirus Disease ("Covid-19") continues to cause unprecedented disruptions to the global economy due to restrictions in economic activities to contain the spread of Covid-19. There is significant uncertainty on the duration of the Covid-19 pandemic and its long-term impact on Singapore's economy.

Estimating the incremental borrowing rate

The Combined Group cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate to measure lease liabilities. The incremental borrowing rate is the rate of interest that the Combined Group would have to obtain the required funding over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The incremental borrowing rate therefore reflects what the Combined Group 'would have to pay', which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Combined Group estimates the incremental borrowing rate using observable inputs when available and is required to make certain entity-specific estimates.

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NOTES TO THE COMBINED FINANCIAL STATEMENTS*For the financial year ended 31 March 2022***3. Significant accounting judgement and estimates (continued)****3.2 Key sources of estimation of uncertainty (continued)***Accounting for government assistance grant*

FRS 20 Accounting for Government Grants and Disclosures of Government Assistance applies when there is a transfer of resources from the government to entities in return for meeting the stipulated conditions related to the operating activities of the entity and there is no service or goods provided back to the government by the entities. Government grants are recognised when there is reasonable assurance that it will comply with the conditions attached to them and the grants will be received. Government grants shall be recognised in profit or loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

The Jobs Support Scheme (“JSS”) was announced by the Government to provide wage support to employers to help retain local employees (Singapore Citizens and Permanent Residents) during the period of economic uncertainty due to Covid-19 pandemic. In determining the timing of recognition of the JSS grant income, the Management has evaluated and concluded that the period of economic uncertainty commences on 7 April 2020 when the Circuit Breaker measures kicks in. The deferred grant income is disclosed in Note 14.

4. Donations

	2022 S\$	2021 S\$
Tax deductible donations	98,898	106,629
Non-tax deductible donations	64,250	14,477
	<u>163,148</u>	<u>121,106</u>

5. Programme management expenses

	2022 S\$	2021 S\$
Enrichment programme	150,095	125,777
Food items	2,104,148	2,123,357
Food ration and supplies	-	13,087
Meals and refreshment	-	77,954
Medical supplies and materials	293,363	252,834
Medical support fees	-	77,927
Rehabilitation fees	88,293	83,394
Residents’ earning allowance	111,120	96,886
Supplies and materials for residents	30,052	81,047
Supplies and materials for service users	36,761	29,195
Transport	347,358	373,074
	<u>3,161,190</u>	<u>3,334,532</u>

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Included in the expenses expended are the following staff costs:

	2022 S\$	2021 S\$
Foreign worker levy	827,372	541,783
Medical and dental subsidies	113,375	103,150
Renewal fee of S pass and work permit	14,475	15,202
Skill development levy	17,200	16,329
Staff allowances	942,922	1,096,960
Staff benefits	4,715	1,345
Staff CPF contributions	1,312,603	928,505
Staff insurance	36,441	31,783
Staff salaries and bonuses	7,854,034	7,241,005
Staff training and development	44,992	74,933
Staff uniforms	13,818	17,127
Staff welfare	15,988	18,055
Unutilised leave	(83,172)	147,999
	<u>11,114,763</u>	<u>10,234,176</u>

The staff costs were composed of:

Costs of charitable activities	9,829,882	9,126,377
Governance and other administrative costs	1,284,881	1,107,799
	<u>11,114,763</u>	<u>10,234,176</u>

The remunerations of key management personnel of the Combined Group during the financial year were as follows:

	2022 S\$	2021 S\$
Salaries and other short-term employee benefits	1,210,532	1,390,170
CPF contributions	173,329	161,910
	<u>1,383,861</u>	<u>1,552,080</u>

No. of executives of the Combined Group in remuneration bands:

Below S\$100,000	8	7
S\$100,001 – S\$200,000	6	7
	<u>6</u>	<u>7</u>

7. Finance costs

	2022 S\$	2021 S\$
Interest expenses on:		
Lease liabilities (Note 12)	6,932	7,660
	<u>6,932</u>	<u>7,660</u>

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8. Property, plant and equipment

	Audio, visual, electrical and electronic equipment S\$	Computer and equipment S\$	Furniture and fittings S\$	Kitchen, medical, laundry and other equipment S\$	Leasehold equipment S\$	Machinery S\$	Motor vehicles S\$	Office and communication equipment S\$	Gym and rehab equipment S\$	Renovation S\$	Safety and security installation S\$	Leasehold property S\$	Total S\$
2022													
Cost													
At beginning of year	119,300	666,404	173,466	59,426	36,475	41,976	209,072	36,685	38,406	1,211,236	163,814	413,892	3,170,152
Additions	-	60,000	-	-	14,534	-	-	-	-	-	-	-	74,534
Disposal / Written off of assets	(1,134)	(4,866)	(8,842)	(3,120)	-	(410)	-	-	-	(1,273)	(1,498)	-	(21,143)
Expiry of lease	-	-	-	-	(9,720)	-	-	-	-	-	-	-	(9,720)
At end of year	118,166	721,538	164,624	56,306	41,289	41,566	209,072	36,685	38,406	1,209,963	162,316	413,892	3,213,823
Accumulated depreciation													
At beginning of year	112,612	617,263	161,951	50,011	17,501	37,523	208,478	33,427	35,215	1,083,716	140,855	82,474	2,581,026
Depreciation charge	5,069	35,311	8,752	6,697	10,300	3,851	375	2,432	3,042	97,913	19,106	41,237	234,085
Disposal / Written off of assets	(1,134)	(4,612)	(8,842)	(3,120)	-	(410)	-	-	-	(1,273)	(1,348)	-	(20,739)
Expiry of lease	-	-	-	-	(9,720)	-	-	-	-	-	-	-	(9,720)
At end of year	116,547	647,962	161,861	53,588	18,081	40,964	208,853	35,859	38,257	1,180,356	158,613	123,711	2,784,652
Net book value													
At end of year	1,619	73,576	2,763	2,718	23,208	602	219	826	149	29,607	3,703	290,181	429,171

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8. Property, plant and equipment (continued)

	Audio, visual, electrical and electronic equipment S\$	Computer and equipment S\$	Furniture and fittings S\$	Kitchen, medical, laundry and other equipment S\$	Leasehold equipment S\$	Machinery S\$	Motor vehicles S\$	Office and communication equipment S\$	Gym and rehab equipment S\$	Renovation S\$	Safety and security installation S\$	Leasehold property S\$	Total S\$
2021													
Cost													
At beginning of year	119,809	668,265	173,466	62,197	36,475	41,976	259,038	36,685	38,406	1,211,236	163,814	413,892	3,225,259
Disposal of assets	(509)	(1,861)	-	(2,771)	-	-	(49,966)	-	-	-	-	-	(55,107)
At end of year	119,300	666,404	173,466	59,426	36,475	41,976	209,072	36,685	38,406	1,211,236	163,814	413,892	3,170,152
Accumulated depreciation													
At beginning of year	97,976	567,106	147,918	43,326	7,366	30,864	258,067	28,422	28,290	957,313	110,996	41,237	2,318,881
Depreciation charge	15,094	52,018	14,033	9,233	10,135	6,659	377	5,005	6,925	126,403	29,859	41,237	316,978
Disposal of assets	(458)	(1,861)	-	(2,548)	-	-	(49,966)	-	-	-	-	-	(54,833)
At end of year	112,612	617,263	161,951	50,011	17,501	37,523	208,478	33,427	35,215	1,083,716	140,855	82,474	2,581,026
Net book value													
At end of year	6,688	49,141	11,515	9,415	18,974	4,453	594	3,258	3,191	127,520	22,959	331,418	589,126

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	2022	2021
	S\$	S\$
Amount due from related parties	<u>5,617,665</u>	<u>5,045,679</u>
Amount due to related parties	<u>5,617,665</u>	<u>5,045,679</u>

The amount due from/(to) related parties are unsecured, interest free and repayable on demand.

Amount due from/(to) related parties are denominated in Singapore Dollars.

10. Other receivables

	2022	2021
	S\$	S\$
Other receivables	380,714	367,890
Deposits	95,122	81,372
Grant receivable	-	922,977
Prepayments	<u>28,204</u>	<u>22,192</u>
	<u>504,040</u>	<u>1,394,431</u>

The grant receivable as at 31 March 2021 relates to the JSS and is computed based on 10% of gross monthly wages for January to March 2021, subject to a monthly wage cap of S\$4,600 per employee.

At the date of financial year ended, the carrying amounts of other receivables approximated their fair values.

Other receivables are denominated in Singapore Dollar.

11. Cash and cash equivalents

	2022	2021
	S\$	S\$
Cash on hand	6,370	5,770
Cash at bank	11,254,489	10,922,842
Fixed deposits	<u>38,000</u>	<u>38,000</u>
	<u>11,298,859</u>	<u>10,966,612</u>

At the date of financial year ended, the carrying amounts of cash and cash equivalents approximated their fair values.

Cash and cash equivalents are denominated in Singapore Dollar.

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The Combined Group has lease contracts for copiers and properties. The Combined Group's obligations under these leases are secured by the lessor's title to the leased assets. The Combined Group is restricted from assigning and subleasing the leased assets. The Combined Group's right-of-use assets are presented within property, plant and equipment (Note 8) with the carrying amount of S\$313,389 (2021: S\$350,392).

(a) Carrying amount of right-of-use asset classified within property, plant and equipment

	Leasehold equipment S\$	Leasehold property S\$	Total S\$
At 31 March 2020	29,109	372,655	401,764
Depreciation	(10,135)	(41,237)	(51,372)
At 31 March 2021	18,974	331,418	350,392
Addition	14,534	-	14,534
Depreciation	(10,300)	(41,237)	(51,537)
At 31 March 2022	23,208	290,181	313,389

(b) Lease liabilities

The carrying amounts of lease liabilities and the movements during the year are disclosed as follows:

	2022 S\$	2021 S\$
Current	48,334	43,013
Non-current	260,583	298,752
	<u>308,917</u>	<u>341,765</u>

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

	1 April 2021 S\$	Cash flows S\$	Non cash changes Acquisition S\$	Accretion of interests S\$	Transfers S\$	31 March 2022 S\$
Current liabilities	43,013	(54,314)	-	6,932	52,703	48,334
Non-current liabilities	298,752	-	14,534	-	(52,703)	260,583
	<u>341,765</u>	<u>(54,314)</u>	<u>14,534</u>	<u>6,932</u>	<u>-</u>	<u>308,917</u>

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	1 April 2020 S\$	Cash flows S\$	Acquisition S\$	<u>Non cash changes</u> Accretion of interests S\$	Transfers S\$	31 March 2021 S\$
Current liabilities	46,456	(54,116)	-	7,660	43,013	43,013
Non-current liabilities	341,765	-	-	-	(43,013)	298,752
	<u>388,221</u>	<u>(54,116)</u>	<u>-</u>	<u>7,660</u>	<u>-</u>	<u>341,765</u>

(c) Amount recognised in profit or loss

	2022 S\$	2021 S\$
Amortisation of right-of-use assets	51,537	51,372
Interest expense on lease liabilities	6,932	7,660
Expenses relating to short term leases	21,589	18
Expenses relating to low value asset	2,029	2,029
Total amount recognised in profit or loss	<u>82,087</u>	<u>61,079</u>

(d) Total cash flow

The Combined Group had total cash outflows for leases of S\$54,314.

13. Trade payables

	2022 S\$	2021 S\$
Amount due to third parties	<u>415,085</u>	<u>436,176</u>

At the date of financial year ended, the carrying amounts of trade payables approximated their fair values.

Trade payables are denominated in Singapore Dollar.

14. Other payables

	2022 S\$	2021 S\$
Accruals	754,392	283,178
Other payables	185,944	143,252
Provision of unutilised leaves	325,073	407,535
Provision for restoration cost	19,265	19,265
Deferred grant income	20,442	198,749
	<u>1,305,116</u>	<u>1,051,979</u>

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Deferred grants consist of:

	2022	2021
	S\$	S\$
Deferred grant for Job Support Scheme	5,424	153,694
Deferred grant for purchase of assets	15,018	45,055
	20,442	198,749

The movement in deferred grants for purchase of property, plant and equipment is as follow:

	2022	2021
	S\$	S\$
Balance at beginning of year	45,055	75,092
Less: Amortisation for the year	(30,037)	(30,037)
Balance at end of year	15,018	45,055

Deferred grants relate to the purchase of property, plant and equipment from the funds received and this is subject to the terms and conditions as prescribed in the respective funding agreements. Deferred grants are recognised in the manner prescribed in Note 2.12.

At the date of financial year ended, the carrying amount of other payables (other than deferred grants) approximates to fair value.

Other payables are denominated in Singapore Dollars.

15. Care and share funds

Care and share is a national fund-raising and volunteerism movement led by Community Chest for the social service sector, in celebration of SG50. It aims to bring our nation together to show care and concern for the needy and recognise the contributions made by voluntary welfare organisations (VWOs). Eligible donations raised by Community Chest and participating VWOs from 1 December 2013 till 31 March 2016 were matched dollar-for-dollar by the government. The matched amount will go towards building the capabilities and capacities of the social service sector and supporting social services to meet rising needs.

16. Community silver trust funds

This fund is established for a matching grant of one dollar provided by the government for every donation dollar raised by the eligible organisation and to encourage more donations and provide additional resources for the service providers in the intermediate and long-term care.

17. Donation funds

The donations are to be used to benefit the residents, directly or indirectly, such as upgrading of the Combined Group's facility, in accordance with the donor's instruction.

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18. Food aid programme

The Charities unit had directed that the unused “funds from the overseas project are to be used on the Society’s local programme(s) with similar purpose as that of the overseas projects”. The Society’s Executive Committee at its 10th (2011-2013) meeting held on 21 July 2013, decided to ring-fence the fund to be used for the food aid programme (as the programme offered food parcels to needy individuals and families).

19. Funding from Tote Board

The funds were set up to provide the funding to the programme. It’s restricted to the Tote Board funded Programme.

20. MOH funds

The funds were set up to provide the recurrent funding to the programme. It is restricted to MOH funded Programme.

21. MSF funds

The fund was set up to provide the recurrent funding to the programme. It is restricted to MSF funded Programme.

22. President’s challenge

Initiated by former President S R Nathan in 2000 and continued by President Tony Tan in 2012, the President’s Challenge is an annual series of events to create greater awareness of the needs of the social service voluntary sector, and to mobilise the community to help the disadvantaged and less fortunate in our midst. The Society was selected by the National Council of Social Service as one of the beneficiaries for President’s Challenge 2012 and was allocated a sum of S\$200,000 by the President’s Office.

23. Programme funds

The Programme Funds consists of funds for specific programmes that receive grants from different agencies such as South East Community Development Council Collaborative Partnership Grant and SUSS-NYP Work Learn Programme. The objective of such programmes is to partner with other community stakeholders to strengthen the social service communities as well as identifying and bridging service gaps through projects for the service users.

24. Seniors’ mobility and enabling funds

The Seniors’ Mobility and Enabling Fund (SMF) provides holistic support for seniors to age in place within the community. It provides subsidies for Singaporean seniors who require mobility and assistive devices for daily independent living and to remain ambulant in the community, receiving government funded Centre care and care within the community, needing Centre healthcare item for their care, and attending MOH-funded eldercare, dialysis or day hospice services which require specialised transport.

25. Village in Eunos Crescent

The Village in Eunos Crescent pilot programme aims to create a well-supported network of linkages for better health and social integration for seniors in Eunos Crescent. It is supported by the Tote Board Community Healthcare Fund, which is designed as a seed fund for social service agencies or non-profit organisations to pilot innovative programmes for the Community Care sector. It aims to help empower people to stay healthy and engaged, delay or reverse disease and frailty, and to support those who are unwell to live a good life.

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26. General funds

The general funds are for the purpose of meeting operating expenses incurred by the Combined Group.

27. Categories of financial assets and liabilities

The carrying amounts presented in the statement of financial position relate to the following categories of assets and liabilities:

	2022	2021
	S\$	S\$
<i>Financial assets measured at amortised cost:</i>		
Amount due from related parties	5,617,665	5,045,679
Other receivables	475,836	1,372,239
Cash and cash equivalents	11,298,859	10,966,612
	<u>17,392,360</u>	<u>17,384,530</u>
<i>Financial liabilities measured at amortised cost:</i>		
Amount due to related parties	5,617,665	5,045,679
Trade and other payables	1,680,494	1,270,141
Lease liabilities	308,917	341,765
	<u>7,607,076</u>	<u>6,657,585</u>

A description of the accounting policies for each category of financial instruments is disclosed in Note 2.7 (Financial instruments). A description of the Combined Group's financial risk management objectives and policies for financial instruments is given in Note 29.

28. Significant related party transactions

During the financial year, none of Executive Committee members received any remuneration from the Combined Group.

The Combined Group is governed by the Executive Committee, which is the final authority and has overall responsibility for policy making and determination of all activities.

The Combined Group has in place a conflict of interest policy. All members of Executive Committee are required to declare their interest after they have been elected to office at the annual general meeting.

29. Financial risk management

The Combined Group's activities expose it to a variety of financial risks from its operations. The key financial risks include credit risk and liquidity risk.

The Executive Committee review and agree policies and procedures for the executive of these risks, which are executed by the executive team. It is, and has been throughout the current and previous financial year, the Combined Group's policy that no trading in derivatives for speculative purposes shall be undertaken.

The following sections provide details regarding the Combined Group's exposure to the above-mentioned financial risks and the objectives, policies and processes for the management of these risks.

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29. Financial risk management (continued)

There has been no change to the Combined Group's exposure to these financial risks or the manner in which it manages and measures the risks.

(a) Credit risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in a loss to the Combined Group. The Combined Group's exposure to credit risk arises primarily from trade and other receivables. For other financial assets (including investment securities and cash), the Combined Group minimises credit risk by dealing exclusively with high credit rating counterparties.

The Combined Group has adopted a policy of only dealing with creditworthy counterparties. The Combined Group performs ongoing credit evaluation of its counterparties' financial condition and generally do not require a collateral.

The Combined Group considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period.

The Combined Group has determined the default event on a financial asset to be when internal and/or external information indicates that the financial asset is unlikely to be received, which could include default of contractual payments due for more than 60 days, default of interest due for more than 30 days or there is significant difficulty of the counterparty.

To minimise credit risk, the Combined Group has developed and maintained the Combined Group's credit risk gradings to categorise exposures according to their degree of risk of default. The credit rating information is supplied by publicly available financial information and the Combined Group's own trading records to rate its major customers and other debtors. The Combined Group considers available reasonable and supportive forward-looking information which includes the following indicators:

- Internal credit rating;
- External credit rating;
- Actual or expected significant adverse changes in business, financial or economic conditions that are expected to cause a significant change to the debtor's ability to meet its obligations;
- Actual or expected significant changes in the operating results of the debtor;
- Significant increases in credit risk on other financial instruments of the same debtor; and
- Significant changes in the expected performance and behaviour of the debtor, including changes in the payment status of debtors in the group and changes in the operating results of the debtor.

Regardless of the analysis above, a significant increase in credit risk is presumed if a debtor is more than 30 days past due in making contractual payment.

The Combined Group determined that its financial assets are credit-impaired when:

- There is significant difficulty of the debtor;
- A breach of contract, such as a default or past due event;
- It is becoming probable that the debtor will enter bankruptcy or other financial reorganisation; or
- There is a disappearance of an active market for that financial asset because of financial difficulty.

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The Combined Group categorises a receivable for potential write-off when a debtor fails to make contractual payments more than 120 days past due. Financial assets are written off when there is evidence indicating that the debtor is in severe financial difficulty and the debtor has no realistic prospect of recovery.

The Combined Group's current credit risk grading framework comprises the following categories:

Category	Definition of category	Basis for recognising ECL
I	Counterparty has a low risk of default and does not have any past-due amounts.	12-month ECL
II	Amount is >30 days past due or there has been a significant increase in credit risk since initial recognition.	Lifetime ECL – not credit-impaired
III	Amount is >60 days past due or there is evidence indicating the asset is credit-impaired (in default).	Lifetime ECL – credit-impaired
IV	There is evidence indicating that the debtor is in severe financial difficulty and the debtor has no realistic prospect of recovery.	Amount is written off

The table below details the credit quality of the Combined Group's financial assets, as well as maximum exposure to credit risk by credit risk rating categories:

	Note	Category	12-month or lifetime ECL	Gross carrying amount S\$	Loss allowance S\$	Net carrying amount S\$
<u>31 March 2022</u>						
Other receivables	9	I	12-month ECL	475,836	-	475,836
					-	
<u>31 March 2021</u>						
Other receivables	9	I	12-month ECL	1,372,239	-	1,372,239
					-	

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29. Financial risk management (continued)

(a) Credit risk (continued)

Trade receivables

For trade receivables, the Combined Group has applied the simplified approach in FRSS 109 to measure the loss allowance at lifetime ECL. The Combined Group determines the ECL by using a provision matrix, estimated based on historical credit loss experience based on the past due status of the debtors, adjusted as appropriate to reflect current conditions and estimates of future economic conditions. Accordingly, the credit risk profile of trade receivables is presented based on their past due status in terms of the provision matrix.

Exposure to credit risk

The Combined Group has no significant concentration of credit risk of trade receivables. The Combined Group has credit policies and procedures in place to minimise and mitigate its credit risk exposure.

Financial assets that are neither past due nor impaired

Trade receivables that are neither past due nor impaired are creditworthy debtors with good payment record with the Combined Group. Bank balances are placed with or entered into with reputable financial institutions with high credit ratings and no history of default.

Financial assets that are past due but not impaired

The Combined Group has trade receivables that are past due at the end of the reporting period for which the Combined Group has not provided as there has not been a significant change in credit quality and the amounts are still considered recoverable.

Other receivables

The Combined Group assessed the latest performance and financial position of the counterparties, adjusted for the future outlook of the industry in which the counterparties operate in, and concluded that there has been no significant increase in the credit risk since the initial recognition of the financial assets. Accordingly, the Combined Group measured the impairment loss allowance using 12-month ECL and determined that the ECL is insignificant.

(b) Liquidity risk

Liquidity risk refers to the risk that the Combined Group will encounter difficulties in meeting its short-term obligations due to shortage of funds. The Combined Group's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. It is managed by matching the payment and receipt cycles. The Combined Group's objective is to maintain a balance between continuity of funding and flexibility through the use of stand-by credit facilities. The Combined Group finances its working capital requirements through a combination of funds generated from operations and bank borrowings. The Executive Committee are satisfied that funds are available to finance the operations of the Combined Group.

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The table below summarises the maturity profile of the Combined Group's financial assets and liabilities at the reporting date based on contractual undiscounted repayment obligations.

	Carrying amount S\$	Contractual cash flows S\$	One year or less S\$	Two to five years S\$	More than five years S\$
As at 31 March 2022					
<i>Financial assets</i>					
Amount due from related parties	5,617,665	5,617,665	5,617,665		
Other receivables	475,836	475,836	475,836	-	-
Cash and cash equivalents	11,298,859	11,298,859	11,298,859	-	-
	<u>17,392,360</u>	<u>17,392,360</u>	<u>17,392,360</u>	-	-
<i>Financial liabilities</i>					
Amount due to related parties	(5,617,665)	(5,617,665)	(5,617,665)	-	-
Trade and other payables	(1,680,494)	(1,680,494)	(1,680,494)	-	-
Lease liabilities	(308,917)	(331,326)	(54,332)	(230,231)	(46,763)
	<u>(7,607,076)</u>	<u>(7,629,485)</u>	<u>(7,352,491)</u>	<u>(230,231)</u>	<u>(46,763)</u>
Total net undiscounted financial assets/(liabilities)	<u>9,785,284</u>	<u>9,762,875</u>	<u>10,039,869</u>	<u>(230,231)</u>	<u>(46,763)</u>
As at 31 March 2021					
<i>Financial assets</i>					
Amount due from related parties	5,045,679	5,045,679	5,045,679		
Other receivables	1,372,239	1,372,239	1,372,239	-	-
Cash and cash equivalents	10,966,612	10,966,612	10,966,612	-	-
	<u>17,384,530</u>	<u>17,384,530</u>	<u>17,384,530</u>	-	-
<i>Financial liabilities</i>					
Amount due to related parties	(5,045,679)	(5,045,679)	(5,045,679)	-	-
Trade and other payables	(1,270,141)	(1,270,141)	(1,270,141)	-	-
Lease liabilities	(341,765)	(370,695)	(49,747)	(250,803)	(70,145)
	<u>(6,657,585)</u>	<u>(6,686,515)</u>	<u>(6,365,567)</u>	<u>(250,803)</u>	<u>(70,145)</u>
Total net undiscounted financial assets/(liabilities)	<u>10,726,945</u>	<u>10,698,015</u>	<u>11,018,963</u>	<u>(250,803)</u>	<u>(70,145)</u>

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The fair value of a financial instrument is the amount at which the instrument could be exchanged or settled between knowledgeable and willing parties in an arm's length transaction.

The following methods and assumptions are used to estimate the fair value of each class of financial instruments for which it is practicable to estimate that value.

Cash and cash equivalents, other receivables and other payables

The carrying amounts of these balances approximate their fair values due to the short-term nature of these balances.

Trade receivables and trade payables

The carrying amounts of these receivables and payables approximate their fair values as they are subject to normal trade credit terms.

Lease liabilities

The carrying amounts of lease liabilities approximate their fair values as they are subject to interest rates close to market rate of interests for similar arrangements with financial institutions.

31. Fund management policy

The primary objective of the Combined Group is to ensure it maintains sufficient cash in order to support its activities. Its approach to fund management is to balance the allocation of cash and the incurrence of debt. Available cash is deployed primarily to cover operational requirements.

32. Reserve position and policy

The Combined Group's reserve position (excluding non-current assets) for financial year ended 31 March 2022 is as follows:

	2022 S\$	2021 S\$	Increase/ (Decrease)
A Unrestricted funds			
General funds	768,372	873,204	-12%
B Restricted funds			
Care and share funds	844	6,198	-86%
Community silver trust funds	133,702	162,560	-18%
Donations funds	478,368	332,551	44%
Food aid programme	23,888	54,658	-56%
Funding from Tote Board	(93,273)	(55,268)	69%
MOH Funds	479,637	318,516	51%
MSF funds	8,148,186	9,161,704	-11%
President's challenge	(2,970)	(2,970)	0%
Programme funds	107,650	107,507	0%
Seniors' mobility and enabling funds	152,221	155,092	-2%
Village in Eunos Crescent	6,327	6,497	-3%
C Total funds	10,202,952	11,120,249	-8%
D Total annual operating expenditure	17,411,397	16,628,698	5%
E Ratio of funds to annual operating expenditure (C/D)	0.59	0.66	-11%

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Reference:

- C. Total funds include unrestricted, restricted/designated and endowment Funds.
 D. Total annual operating expenditure includes expenses related to cost of charitable activities and governance and other administrative costs.

33. Comparative information

- [a] The comparative figures presented in financial year ended 31 March 2021 was audited by another audit firm rather than Audit Alliance LLP.
- [b] Certain reclassifications have been made to the prior year's financial statements to enhance the comparability with the current year's financial statements. As a result, certain line items have been amended on the face of the statement of comprehensive income, statement of financial position, statement of changes in funds and the related notes to the financial statements.

The impact of the prior year's reclassifications on the relevant accounts captions and comparative financial information is summarised below:

	As previously stated S\$	Amount restated S\$	As restated S\$
For the financial year ended 31 March 2021			
Statement of Comprehensive Income			
Voluntary income – Government subvention	14,688,283	18,810	14,707,093
Other income – Government subvention (Care and share funds)	-	14,993	14,993
Other income – Government subvention (MSF funds)	2,221,069	(14,993)	2,206,076
Governance and other administrative costs – Rental of equipment	(6,362)	(18,810)	(25,172)
Statement of Financial Position			
MSF funds	9,554,831	(14,993)	9,539,838
Care and share funds	(8,795)	14,993	6,198

34. Authorisation of combined financial statements

These combined financial statements for the financial year ended 31 March 2022 were authorised for issue in accordance with a resolution of Executive Committee on 15 September 2022.

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DETAILED STATEMENTS OF COMPREHENSIVE INCOME*For the financial year ended 31 March 2022*

	2022	2021
	S\$	S\$
INCOME		
Donation	163,148	121,106
Financial assistance scheme	(2,751)	15,120
Funding from Tote Board	7,803	46,192
Government grant	46,587	30,037
Government subvention	15,009,985	14,707,093
SPICE fees	172,959	138,514
Other income	1,096,369	3,151,033
Total income	<u>16,494,100</u>	<u>18,209,095</u>
LESS: EXPENDITURE		
Cost of charitable activities (Schedule A)	(13,002,260)	(12,472,225)
Governance and other administrative costs (Schedule B)	(4,409,137)	(4,156,473)
Total expenditure	<u>(17,411,397)</u>	<u>(16,628,698)</u>
(Deficit)/Surplus for the year	(917,297)	1,580,397
Other comprehensive income, net of tax	-	-
Total comprehensive (deficit)/surplus for the year	<u>(917,297)</u>	<u>1,580,397</u>

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SCHEDULE A

COSTS OF CHARITABLE ACTIVITIES

For the financial year ended 31 March 2022

	2022	2021
	S\$	S\$
COST OF CHARITABLE ACTIVITIES		
Health screening expenses	9,807	9,029
Kitchen utilities and equipment	1,381	2,287
Programme management expenses	3,161,190	3,334,532
Staff costs	9,829,882	9,126,377
	<u>13,002,260</u>	<u>12,472,225</u>

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SCHEDULE B**GOVERNANCE AND OTHER ADMINISTRATIVE COSTS***For the financial year ended 31 March 2022*

	2022	2021
	S\$	S\$
GOVERNANCE AND OTHER ADMINISTRATIVE COSTS		
Accounting fees	151,405	141,240
Advertisement	9,098	10,261
Bank charges	1,042	1,153
Depreciation of property, plant and equipment	234,085	316,976
Employment agency services	11,582	-
Food and refreshment	-	7
General expenses	5,285	38,823
Insurance	10,093	8,868
Loss on disposal of property, plant and equipment	404	274
Purchase of low value assets being expensed	142,938	143,229
Maintenance of building	95,773	41,065
Maintenance of equipment	30,274	29,687
Maintenance of vehicle	37,338	30,526
Management fee	415,752	415,752
Medical supplies and materials	800	383
Meeting refreshments	110	531
NCSS membership renewal	139	-
Printing and stationery	66,984	46,711
Professional fees	786,326	889,862
Rental of equipment	22,198	25,172
Rental of premises	1,420	1,420
Service charges for premises	6,300	5,937
Staff costs	1,284,881	1,107,799
Supplies and materials	66,713	70,969
Telecommunications	26,522	28,584
Transportation	24,674	30,607
Utilities	969,459	762,847
Volunteer management	130	130
Volunteer orientation and training	480	-
Finance cost	6,932	7,660
	<u>4,409,137</u>	<u>4,156,473</u>