

LOVE

NEVER FAILS

ANNUAL REPORT 2024



Psychiatric



Senior



Family & Children



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**Love is Patient,
Love is Kind...
It Always Protects,
Always Trusts,
Always Hopes,
Always Perseveres.
Love Never Fails.**

1 Corinthians 13:4-8

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INTRODUCTION

**In the same way,
let your light shine
before others, so
that they may see
your good works
and give glory to
your Father who is
in heaven.**

Matthew 5:16

Singapore Anglican Community Services (SACS) is a work produced by FAITH, an endurance nurtured by HOPE, and a labour prompted by LOVE. The early 1950s marked the genesis of SACS, with the setting up of a clinic by Mrs Catharine Eng Neo Thomas, a nurse and the wife of the then Principal of St. Andrew's School. The clinic served villagers living in the Potong Pasir area.

In 1967, Anglican Welfare Council - renamed Singapore Anglican Welfare Council (SAWC) in 1977 - was inaugurated to serve the needs of the community. SAWC was restructured to bring together the other community service arms of the Anglican Church in Singapore. In 2004, it was renamed Singapore Anglican Community Services.

SACS is registered as a society governed by its Constitution. SACS is a registered charity and an approved Institution of Public Character, with its registered address at 10 Simei Street 3 Singapore 529897, and UEN registration number S75SS0005H.

SACS serves the community through three areas: **Psychiatric Services**, **Senior Services**, as well as **Family and Children Services**.

OUR VISION

To be a light in society, relieving suffering and enriching lives with the love of Christ.

OUR MISSION

To provide holistic care and healing to the underserved and disadvantaged by ministering to their physical, mental, social and special needs based on Christian values.

CORE VALUES

L • I • G • H • T

Love

We care for those in need with love and compassion, following the example of Christ.

Integrity

We commit to the highest moral and ethical standards in word and deed.

Growth

We increase in passion and professionalism, continuously learning and innovating.

Honour

We accord due respect and dignity to every human being as created by God.

Teamwork

We work together in an environment of trust, collaboration, and mutual support.

PRESIDENT'S ADDRESS

**And he answered,
“You shall love the
Lord your God with
all your heart and
with all your soul
and with all your
strength and with
all your mind, and
your neighbour as
yourself.”**

Luke 10:27

Another meaningful year has passed, and Singapore Anglican Community Services (SACS) continues to stand as a beacon of hope and compassion, even as the needs in our community grow. Alongside our sister organisation, St. Andrew's Mission Hospital (SAMH), we remain faithful in our mission of relieving suffering, providing care to the underserved and empowering those we serve.

BRIDGING THE GAPS – TOUCHING LIVES

SACS has been one of the early advocates for psychiatric care in the community and we support the Government's current efforts to advance mental health. We are continually enhancing and expanding our psychiatric services, ensuring that everyone—including migrant workers—receives the care they need. The Clubhouse Model, on which our psychiatric rehabilitation services are based, supports mental health recovery through the empowerment of members, offering them a sense of purpose and dignity. Through our Integrated Employment Services, we also enable individuals to engage in meaningful work.

To ensure that our services meet international benchmarks, we have successfully received the Commission on the Accreditation Rehabilitation Facilities (CARF) accreditation for the 6th consecutive time. The recognition of our services with CARF is evidence of our commitment to good care, continuous quality improvement and safety.

Preventive care is the core of our work. We work with SAMH to support migrant workers through health education. We also reach out to the youth, offering them a safe space at Anglican Youth Centre (Sengkang), which began operations in 2024. AYC (Sengkang) serves young people aged 13 to 25, helping them to manage the isolation and anxiety that can come during the transition from adolescence to adulthood.

Under our family and children services, we empower and protect vulnerable women and children through our sheltered home. Additionally, at CITY Community Services, youths can be inspired through learning, positive role models and mentorship. This initiative complements our other youth services such as onsite counselling.

PRESIDENT'S ADDRESS



Photo credit: The Diocese of Singapore

LOOKING AHEAD – BUILDING A FUTURE OF HOPE

As Singapore moves towards a super-aged society by 2030, the demand for quality senior services will continue to rise. This has led to the consolidation of services and sharing of expertise between SAMH and SACS as we bring together 19 active ageing and senior care centres across Singapore. To this end, the Anglican Senior Centres will be renamed St. Andrew's Active Ageing Centres and St. Andrew's Senior Care. This collaboration will allow us to lead and innovate in the growing field of senior services.

The road ahead is filled with opportunities to serve and make a difference. As we move forward, SACS will strengthen its services and work with the government, partners, volunteers and supporters to continue bringing light into the lives of our beneficiaries. Together, we will keep putting faith and love into action, knowing that every life we touch can be a life transformed.

To God be the glory!

The Most Reverend Dr Titus Chung

President of Singapore Anglican Community Services

Bishop of Singapore

Archbishop of the Province of the Anglican Church in South East Asia

GCEO'S MESSAGE

For we are his workmanship, created in Christ Jesus for good works, which God prepared beforehand, that we should walk in them.

Ephesians 2:10

By the grace of God, Singapore Anglican Community Services (SACS) has continued to serve faithfully in His love, developing its services to meet the needs of the community. On behalf of the Board, I am pleased to provide an update on the services of SACS.

Dr (Adjunct Associate Professor) Arthur Chern
Group Chief Executive Officer
SACS



2024 STATISTICS



PSYCHIATRIC SERVICES

	Clients served	New referrals	Clients who achieved recovery goals and were discharged
Residential Rehabilitation Services	387	83	52
Day Rehabilitation Services	207	47	41
Community Intervention Team	1505	388	327
Psychiatric Sheltered Home	86	33	19
Integrated Employment Services	473	215	87*
Total	2658	766	526

* clients who gained and sustained employment for nine months and beyond



SENIOR SERVICES

	Cluster Operators	Active Ageing Centres	Senior Care Centre	Nursing Home	Total
Clients Served	1566	5287	233	339	7425



FAMILY AND CHILDREN SERVICES

	Anglican Family Centre	CITY Community Services	Total
Cases or Students Served	190	254	444
Cases Discharged	140	Not applicable	140

AWARDS AND ACHIEVEMENTS

CHARITY TRANSPARENCY AWARDS 2024



Photo Credit: Ministry of Culture, Community and Youth

Mr Keith Chua, Vice President, SACS, received the Charity Transparency Award 2024 from Mr Desmond Chin, Commissioner of Charities, Ministry of Culture, Community and Youth. The Award recognises charities that have adopted good transparency and governance standards.

SINGAPORE HEALTH QUALITY SERVICE AWARDS (SHQSA) 2024



Photo Credit: Singapore Health Services

More than 240 staff from from SACS and St. Andrew's Mission Hospital (SAMH) received the SHQSA 2024. Of these, 22 were Star Awards, 48 were Gold Awards and 154 were Silver Awards. The awards honour outstanding healthcare professionals who have delivered quality care and excellent service to patients.

COMMUNITY CARE MANPOWER DEVELOPMENT AND EXCELLENCE AWARDS 2024



8 staff from SACS received the Silver Community Care Excellence Awards (CCEA). The CCEA aim to recognise the contributions of individuals who have demonstrated exemplary service and commitment in delivering quality care as well as project teams that have embarked on outstanding quality improvement projects within the Community Care sector.

AWARDS AND ACHIEVEMENTS



(From left to right) Ms Sharon Tan Yuan Yuan from Anglican Cluster Operator (PEACEConnect), Ms Jaivin Liu Maoxiang from Anglican Cluster Operator (Jurong East) and Ms Lai Jing Yi Rebecca from Anglican Senior Centre (PEACE-Connect@5) were awarded the CCMDA on 2 October 2024.

Three SACS staff received the Community Care Manpower Development Awards (CCMDA) in 2024. As one of the Community Care Awards, the CCMDA provides opportunities for in-service staff or new joiners looking to pursue and grow a career in the Community Care sector.

NURSES MERIT AWARD 2024



From left to right: Ms Benus Florian Viguilla, Nurse Manager, SJSN Nursing Home; Ms Arthi Packiriswamy, Nurse Manager, SACH; Ms Pilotin Nova Caberto, Nurse Manager, SANH (Henderson); and Ms Priscilla Tan, Senior Nurse Manager, SANH (Taman Jurong).

Photo Credit: Ministry of Health

Four nurses from across SAMH and SACS received the Nurses Merit Award 2024 from Minister of Health Mr Ong Ye Kung on 12 July 2024. The award is given by the Ministry of Health to nurses who have displayed exceptional performance and contributed to raising the profession.

COMMISSION ON ACCREDITATION OF REHABILITATION FACILITIES (CARF)

SACS was awarded, for the sixth time, a three year CARF Accreditation.

CARF is a demonstration of accountability and conformance to internationally accepted standards that promotes excellence in health and human service programmes.

The accreditation will be valid till 30 June 2027.



PSYCHIATRIC SERVICES



Attendees at the employer outreach event at Anglican Care Centre (Farrer Park) organised in collaboration with the Interagency Task Force on Mental Health and Wellbeing Workgroup 3 (TMW-WG3) on 15 May 2024.

In 2024, Singapore Anglican Community Services (SACS) Psychiatric Services supported over 2,658 clients with various mental health conditions at different stages of recovery. This is done through a multi-pronged approach, person-centred care and strategic partnerships with government agencies, healthcare institutions, schools, employers, grassroots organisations and churches.

SACS collaborated with the Interagency Task Force on Mental Health and Wellbeing Workgroup 3 (TMW-WG3) to organise an employer outreach event at Anglican Care Centre (Farrer Park) on 15 May 2024. More than 130 CEOs and Human Resources professionals attended the workshop on Workplace Mental Wellbeing to Drive Business Outcomes.



Ms Gan Siow Huang, Minister of State for Education and Manpower, who delivered opening remarks at the workshop, is pictured with Dr Arthur Chern, GCEO of SAMH and SACS (third from left), Mr Vincent Budiardjo, Executive Director, Psychiatric Services, SACS (second from right) and Mr Keith Chua (far right), Vice President, SACS



In collaboration with Khoo Teck Puat Hospital, Anglican Care Centre (Yishun) hosted Dr Thomas Smith, the Chief Medical Officer of New York State of Mental Health, and delegates from Woodlands Health, Tan Tock Seng Hospital, Khoo Teck Puat Hospital and the Institute of Mental Health (IMH) on 16 October 2024. This was part of Dr Smith's visit to learn more about Singapore's mental health services.

REVIEW OF SERVICES

ANGLICAN CARE CENTRE (HOUGANG, SIMEI)

Residential Rehabilitation Services

Short and medium-term psychiatric residential care was provided for 387 clients, supporting their recovery process. New referrals constituted 22% (85) of the cases. 52 clients achieved recovery goals and were discharged.

REFERRAL SOURCE (NEW CLIENTS ADMITTED IN 2024)	ACC(HG) ¹	ACC(SM) ²	TOTAL
Institute of Mental Health	48	26	74
Restructured Hospitals	2	7	9
Internal Referral from SACS Psychiatric Services	0	0	0
Others	2	0	2
DIAGNOSIS			
Schizophrenia	165	138	303
Mood Disorders	14	28	42
Anxiety Disorder	15	9	24
Others	18	0	18
AGE GROUP			
Below 21	0	0	0
21 - 29	9	18	27
30 - 39	31	29	60
40 - 49	52	54	106
50 - 59	79	38	117
60 and above	41	36	77
EDUCATION LEVEL			
No Formal Education	15	11	26
Primary Qualification	53	51	104
Secondary Qualification	66	61	127
Institute of Technical Education	29	18	47
Junior College Qualifications	8	6	14
Diploma	21	18	39
Bachelor's Degree	16	8	24
Others	4	2	6
DISCHARGED OUTCOME			
Recovery Goals Achieved	28	24	52
Dropped Out of Programme	4	9	13
Involuntary Discharge	4	0	4
Readmission to Hospital	11	1	12
Others	1	2	3

¹ Anglican Care Centre (Hougang)

² Anglican Care Centre (Simei)



387

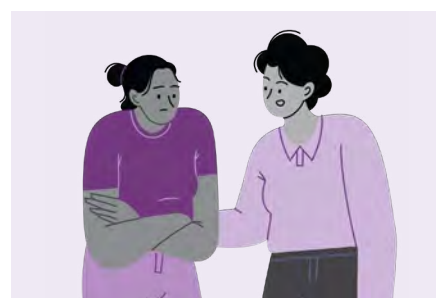
clients served

ACC(HG)¹

212

ACC(SM)²

175



85

new referrals

ACC(HG)¹

52

ACC(SM)²

33



52

clients achieved recovery goals
and were discharged

ACC(HG)¹

28

ACC(SM)²

24

REVIEW OF SERVICES



SACS' residential rehabilitation programmes help residents develop independent living skills so that they are able to reintegrate into society.



Members from ACC (Hougang) performed together with students at the East Campus of United World College South East Asia (UWCSEA) for a Hari Raya celebration on 25 April 2024.



Members from ACC (Simei) attended the YES (Youth Empowered for Success) Camp, organised by interns from the Handong Global University in South Korea.

REVIEW OF SERVICES

ANGLICAN CARE CENTRE (BUKIT BATOK, HOUGANG, PASIR RIS, SIMEI, YISHUN)

Day Rehabilitation Services

Day rehabilitation services supported 207 clients in their recovery by engaging them in a wide array of programmes according to their interests. New referrals constituted 22.7% (47) of the cases. 41 clients achieved their recovery goals and were discharged.

REFERRAL SOURCE (NEW CLIENTS SERVED IN 2024)	ACC (BB) ¹	ACC (HG) ²	ACC (PR) ³	ACC (SM) ⁴	ACC (YS) ⁵	TOTAL
Institute of Mental Health	0	11	1	4	5	21
Restructured Hospitals	0	1	0	1	0	2
Internal Referral from SACS Psychiatric Services	8	2	2	0	10	22
Others	0	0	1	0	1	2
DIAGNOSIS						
Schizophrenia	38	28	29	21	24	140
Mood Disorders	12	6	3	10	12	43
Anxiety Disorder	6	1	1	1	1	10
Others	12	1	0	0	1	14
AGE GROUP						
Below 21	1	0	0	0	1	2
21 - 29	3	2	0	2	4	11
30 - 39	5	5	5	11	7	33
40 - 49	18	7	8	13	7	53
50 - 59	25	13	10	5	14	67
60 and above	16	9	10	1	5	41
EDUCATION LEVEL						
No Formal Education	1	1	4	0	0	6
Primary Qualification	21	10	6	8	15	60
Secondary Qualification	19	11	11	16	8	65
Institute of Technical Education	11	5	3	3	5	27
Junior College Qualifications	3	3	1	0	2	9
Diploma	12	3	6	1	4	26
Bachelor's Degree	0	3	1	4	1	9
Others	1	0	1	0	3	5
DISCHARGED OUTCOME						
Recovery Goals Achieved	12	9	2	3	15	41
Dropped Out of Programme	0	1	4	2	0	7
Involuntary Discharge	0	0	0	0	0	0
Readmission to Hospital	0	2	1	2	0	5
Remanded / Incarcerated	0	0	0	0	0	0
Others	0	0	0	0	0	0

- 1 Anglican Care Centre (Bukit Batok)
- 2 Anglican Care Centre (Hougang)
- 3 Anglican Care Centre (Pasir Ris)
- 4 Anglican Care Centre (Simei)
- 5 Anglican Care Centre (Yishun)



207

clients served

ACC(BB) ¹	ACC(HG) ²
68	36
ACC(PR) ³	ACC(SM) ⁴
33	32
	ACC(YS) ⁵
	38



47

new referrals

ACC(BB) ¹	ACC(HG) ²
8	14
ACC(PR) ³	ACC(SM) ⁴
4	5
	ACC(YS) ⁵
	16



41

recovery

ACC(BB) ¹	ACC(HG) ²
12	9
ACC(PR) ³	ACC(SM) ⁴
2	3
	ACC(YS) ⁵
	15

REVIEW OF SERVICES



Mr Eric Chua, Senior Parliamentary Secretary for Culture, Community and Youth, visited the SACS booth at the 5th Mental Health Film Festival Singapore held at Suntec City from 7 to 10 November 2024.



Guest-of-Honour, Mdm Halimah Yacob, with staff and client from ACC (Simei) at the World Mental Health Conference on 10 October 2024, where Ms Rebecca Moh, Senior Manager from ACC (Simei) presented a talk on "Acceptance and Discovery in Creative Expressive Programme".



Anglican Care Centre (Bukit Batok) celebrated Singapore's 59th birthday with Ms Rahayu Mazam, Minister of State, Ministry of Digital Development and Information, and Ministry of Health as well as Mr Keith Chua, Vice President, SACS at St. Andrew's Mission School.

REVIEW OF SERVICES

ANGLICAN CARE CENTRE (BUKIT BATOK, PASIR RIS, YISHUN)

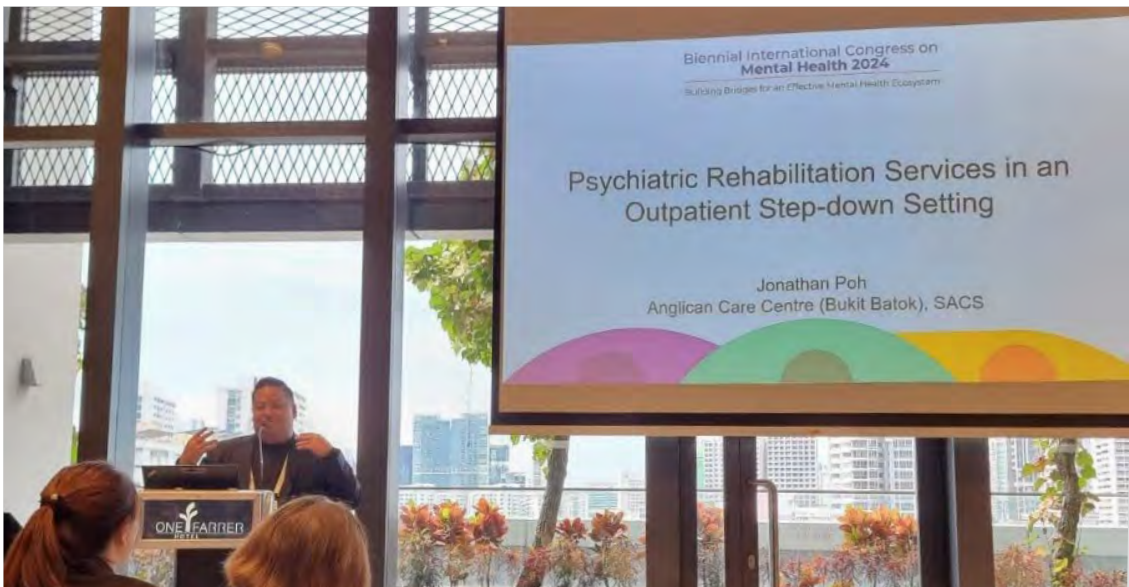
Community Intervention Team

In 2024, SACS expanded the Community Intervention Team (COMIT) at Anglican Care Centre (Pasir Ris), which will increase the service coverage and potential caseload from 440 to 760 cases. COMIT serves persons with mental health conditions (PMHCs) who experience moderate symptoms through assessments, psychotherapy and case management.

COMIT served 1,505 clients and supported their caregivers.



COMIT services include home visits for the purpose of engagement, assessment and intervention.



Senior Rehab Counsellor Jonathan Poh from Anglican Care Centre (Bukit Batok) collaborated with the Institute of Mental Health (IMH) and shared a presentation at the 2024 Biennial International Congress on Mental Health about "Psychiatric Rehabilitation Services in an Outpatient Step-down Setting" as part of the 8th Asian Congress of Schizophrenia Research on 20 November 2024. SACS provides psychiatric rehabilitation in the community setting through COMIT and day rehabilitation.

REVIEW OF SERVICES

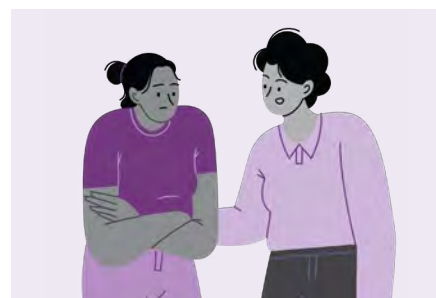
REFERRAL SOURCE (NEW CLIENTS SERVED IN 2024)	ACC (BB) ¹	ACC (PR) ²	ACC (YS) ³	TOTAL
Institute of Mental Health	26	20	40	86
Restructured Hospitals	48	94	33	175
Internal Referral from SACS Psychiatric Services	13	2	19	34
Others	33	44	16	93
DIAGNOSIS				
Schizophrenia	87	134	219	440
Mood Disorders	160	178	134	472
Anxiety Disorder	171	91	65	327
Others	110	130	26	266
AGE GROUP				
Below 21	12	52	5	69
21 - 29	86	126	56	268
30 - 39	96	88	85	269
40 - 49	99	68	80	247
50 - 59	103	75	86	264
60 and above	132	124	132	388
EDUCATION LEVEL				
No Formal Education	13	14	12	39
Primary Qualification	68	81	118	267
Secondary Qualification	140	150	105	395
Institute of Technical Education	61	38	39	138
Junior College Qualifications	29	16	18	63
Diploma	92	117	80	289
Bachelor's Degree	112	94	61	267
Others	13	23	11	47
DISCHARGED OUTCOME				
Recovery Goals Achieved	158	100	69	327
Dropped Out of Programme	3	34	7	44
Involuntary Discharge	5	0	0	5
Readmission to Hospital	1	0	2	3
Remanded / Incarcerated	0	0	0	0
Others	2	3	3	8

- 1 Anglican Care Centre (Bukit Batok)
 2 Anglican Care Centre (Pasir Ris)
 3 Anglican Care Centre (Yishun)



1,505
clients served

ACC(BB)¹ ACC(PR)² ACC(YS)³
528 533 444



388
new referrals

ACC(BB)¹ ACC(PR)² ACC(YS)³
120 160 108



327
recovery goals achieved
and discharged

ACC(BB)¹ ACC(PR)² ACC(YS)³
158 100 69

REVIEW OF SERVICES

ANGLICAN CARE CENTRE (FARRER PARK)

Psychiatric Sheltered Home

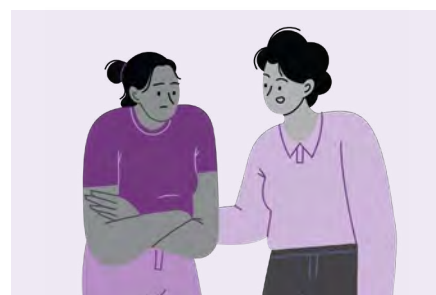
Temporary accommodation, counselling and case management support were provided to 86 clients who were recovering from mental health conditions to strengthen their independence and prepare them for smoother reintegration into the community. New referrals constituted 38% (33) of the cases and 19 clients achieved their recovery goals and were discharged.

REFERRAL SOURCE (NEW CLIENTS SERVED IN 2024)	ACC(FP) ¹
Institute of Mental Health	31
Restructured Hospitals	2
Internal Referral from SACS Psychiatric Services	0
Others	0
DIAGNOSIS	
Schizophrenia	43
Mood Disorders	32
Anxiety Disorder	4
Others	7
AGE GROUP	
Below 21	1
21 - 29	13
30 - 39	20
40 - 49	24
50 - 59	13
60 and above	15
EDUCATION LEVEL	
No Formal Education	0
Primary Qualification	8
Secondary Qualification	30
Institute of Technical Education	5
Junior College Qualifications	5
Diploma	15
Bachelor's Degree	13
Others	10
DISCHARGED OUTCOME	
Recovery Goals Achieved	19
Dropped Out of Programme	0
Involuntary Discharge	0
Readmission to Hospital	7
Remanded / Incarcerated	1
Others	2



86

clients served



33

new referrals



19

clients achieved recovery goals
and were discharged

1 Anglican Care Centre (Farrer Park)

REVIEW OF SERVICES

INTEGRATED EMPLOYMENT SERVICES

Integrated Employment Services helped 473 clients to develop their potential, gain and sustain employment as well as perform their job functions better through a wide range of employment services such as Employment Support Services (ESS), Work Integrated Skills Training (WIST), Employee Assistance Programme (EAP+) and Social Enterprises (SE) services. New referrals constituted 45% (215) of the cases.

Employment Support Services (ESS)

Provided job matching, placement and support services for clients to help them transit into the workforce and sustain employment.

DIAGNOSIS	ESS
Schizophrenia	52
Mood Disorders	73
Anxiety Disorder	109
Others	42
AGE GROUP	
Below 21	2
21 - 29	82
30 - 39	97
40 - 49	62
50 - 59	31
60 and above	2
EDUCATION LEVEL	
No Formal Education	0
Primary Qualification	11
Secondary Qualification	42
Institute of Technical Education	42
Polytechnic	82
Junior College Qualifications	8
Diploma	2
Bachelor's Degree	89
Others	0
SERVICE OUTCOME	
Discharged from Programme	57
Employment Milestones	
- 1 Month	180
- 3 Months	147
- 6 Months	111
- 9 Months and Beyond	87
Dropout from Programme	12



473

clients served

ESS
276

WIST
63

EAP+
85

SE
49



215

new referrals

ESS
94

WIST
63

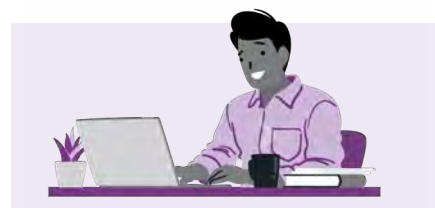
EAP+
41

SE
17



103

ESS clients successfully
gained employment



87

ESS clients sustained employment
for nine months and beyond

REVIEW OF SERVICES

Work Integrated Skills Training (WIST)

A 5-week (Monday to Friday) half-day programme, designed to prepare clients for employment and community integration, equipping them with essential skills and knowledge for the workforce.

Clients Served	63
Impact on Clients	
- Improved Employability Skills	40
- Heightened Mental Health Awareness	39
- Equipped with Work-related Stress and Issues Management Skills	45
- Equipped with Symptom and Stress Management Skills	45

Employee Assistance Programme (EAP+)

Promotes awareness of mental health wellness at workplaces through talks and workshops.

Companies Served	208
Clients Counselling	85
Workshops Conducted	89
Workshops Attendees	2196

Social Enterprises (SE)

Provides on-site vocational training for persons with mental health conditions, as well as equip and empower them with employability skills to facilitate their transition into the workforce.

Clients Served	49
Clients Active in SE	33
Clients Discharged	16
Duration of Vocational Training Completed	
- 3 Months	12
- 6 Months	29



Something Old Something New (SOSN) is a social enterprise thrift shop that sells preloved items. At the same time, it is a platform that trains and equips people recovering from mental health conditions to boost their employability. SOSN was featured in Mediacorp programme "House Everything?" Season 3 Episode 5 that aired in November 2024.



One of the three social enterprises under SACS, MOSES provides a platform for PMHCs to showcase handmade products and provide employment for them.

REVIEW OF SERVICES

ANGLICAN YOUTH CENTRE (SENGKANG)

As part of SACS' dedication to better support our young people, the Anglican Youth Centre (Sengkang) began operations in November 2024 as a physical drop-in centre for youths aged 12 to 25 and their caregivers.

The centre currently houses a dedicated mental health community team, *Pathfinders*, that aims to increase awareness of mental health and promote early identification, linking young individuals and their families to the right health and social support networks. The team also runs activities and outreach under the Youth Community Outreach Team (CREST-Youth), funded by the Agency of Integrated Care (AIC), and acts as an enabling hub to serve youths who experience mild to moderate mental health distress. To help youths manage their mental health, the team provides 1-to-1 psychosocial support and conduct small group workshops, such as anger management, emotional regulation, coping with stress and conflict resolution.



Anglican Youth Centre (Sengkang) held an Open House party on 20 November 2024 for youths to drop by and make new friends, with various games and activities centred around mental health.

With the opening of the centre, the team is now able to provide centre-based psychoeducation, basic mental health screening and emotional support to youth and their caregivers. The team also organises activities that enables youths to connect with their peers, and build resilience and self-confidence to manage life stressors.



The team at a roadshow in Temasek Polytechnic where they share tips on how to manage their mental health.

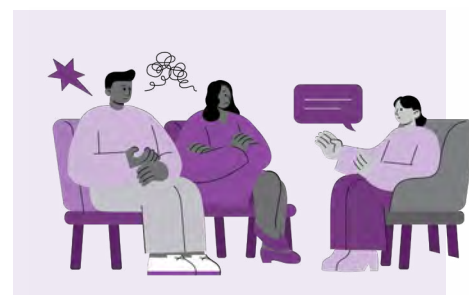


The team shared with students on respecting differences, contrasting perspectives and courteous communication during a talk at Compassvale Secondary School.

The team also aims to improve mental health literacy within the community and has been reaching out to schools, grassroots organisations and churches through interactive roadshows, talks and workshops on mental health wellness, social skills, stress management skills and good mental well-being strategies for youths and their families.



3,223
youths served



92
parents served



30
schools and community
partners engaged

Psychiatric Services



SACS Psychiatric Services provides a seamless continuum of psychiatric rehabilitation services. Our clients are engaged in a wide spectrum of activities to help them manage their mental well-being.

REVIEW OF SERVICES

SENIOR SERVICES

SACS Senior Services provides a holistic suite of care services to seniors, empowering them to age meaningfully in their communities. In 2024, we served 7,425 seniors through our various services: Cluster Operators, Active Ageing Centres, Senior Care Centre and Nursing Home.

For greater synergy with SACS' sister organisation, St. Andrew's Mission Hospital (SAMH), Anglican Senior Centres will be renamed St. Andrew's Active Ageing Centres and St. Andrew's Senior Care in 2025, reflecting a unified approach to seniors' well-being.

ANGLICAN CLUSTER OPERATORS

Anglican Cluster Operator (ACO) (Jurong East, PEACE-Connect) offers community services for seniors who have complex needs, including health and social needs, and require intensive support to be able to age well in place within the community. These services include the Community Case Management Services (CCMS), Community Resource Engagement and Support Team (CREST) and Senior Group Homes.

	ACO(JE) ¹	ACO (PECCO) ²
NO. OF SENIORS SERVED IN 2024		
Community Case Management Services (CCMS)	79	125
Community Resource, Engagement and Support Team (CREST)	590	664
Home Personal Care (HPC)	0	87
Senior Group Homes (SGH)	8	13
TOTAL	677	889



1,566
seniors served

CCMS	CREST
204	1,254
HPC	SGH
87	21

¹ Anglican Cluster Operator (Jurong East)
² Anglican Cluster Operator (PEACE-Connect)

REVIEW OF SERVICES

ANGLICAN SENIOR CENTRE
 (HAVELOCK, JURONG WEST, PEACE-CONNECT@5,
 PEACE-CONNECT@8, TAMPINES, WOODLANDS,
 YISHUN)

In August 2024, Anglican Senior Centre (ASC) (Tampines) and St. Andrew's Senior Care (Tampines Central) participated in the Healthier Together @ Tampines organised by North East Community Development Council and SingHealth. We featured services across SAMH and SACS including the Active Ageing Centres, Senior Care Centres, Home Care and Psychiatric Services at our booth during the launch event.



Guest-of-Honour of the launch event, Mr Masagos Zulkifli, Minister for Social and Family Development, Second Minister for Health and Minister-in-charge of Muslim Affairs, Mr Desmond Choo, Mayor of North East District and Dr Koh Poh Koon, Senior Minister for State for Manpower, and Sustainability and the Environment pose for a photo with Mrs Mina Lim, Director, St. Andrew's Senior Care and Mr Vincent Budiardjo, Executive Director, SACS Psychiatric Services and Head, SACS Senior Services.



5,287

Seniors Served

ASC(HL)¹

687

ASC(JW)²

860

ASC(TM)³

847

ASC(WL)⁴

530

ASC(YS)⁵

1,367

PCSAC@5⁶

462

PCSAC@8⁷

534

¹ Anglican Senior Centre (Havelock)
² Anglican Senior Centre (Jurong West)
³ Anglican Senior Centre (Tampines)
⁴ Anglican Senior Centre (Woodlands)
⁵ Anglican Senior Centre (Yishun)
⁶ Anglican Senior Centre (PEACE-Connect@5)
⁷ Anglican Senior Centre (PEACE-Connect@8)

REVIEW OF SERVICES

ANGLICAN SENIOR CENTRE (HILLVIEW)

In 2024, Anglican Senior Centre (ASC) (Hillview) served 233 seniors across the long-term day-care and rehabilitation services.

ASC (Hillview) is committed to continually strive towards excellent and quality care delivery for our seniors journeying through their golden years. The new national community care career track, which provides a progression pathway for community care professionals was officially rolled out in 2024. Three staff at ASC (Hillview) were redesignated to Community Care associates (CCAs).

They will be trained in cross-functional areas such as nursing and therapy, and work closely with clinical and therapy teams to ensure that clients are equipped with skills for independent living. ASC (Hillview) continues to provide opportunities for our care staff to be upskilled via the new track.



233
seniors served



3,171
Day Rehabilitation Attendances



11,148
Day Care Attendances

REVIEW OF SERVICES

ST. ANDREW'S NURSING HOME (TAMAN JURONG)

Project Memory Lane

St. Andrew's Nursing Home (SANH) (Taman Jurong) transformed their corridors into a 'Journey Through Time' to create an immersive experience for their residents. Inspired by the vibrant streetscape of the 60s and 70s, tactile components and interactive elements were incorporated to promote cognitive and physical activities for the residents. This initiative also improves psychosocial engagement.



Supported by the Community Silver Trust grant, 'Journey Through Time' honours Singapore's cultural heritage and strengthens the bond between our residents and the community, enhancing well-being and creating lasting memories.

REVIEW OF SERVICES

Forward Looking – Technology and More

In 2024, SANH (Taman Jurong) introduced the Kebbi Social Robot to the residents, which has been proven itself as a transformative innovation.

A project supported by the Agency for Integrated Care’s Productivity and Digitalisation Grant, Kebbi offers a variety of interactive activities that are designed to engage residents, and promote physical activity, cognitive stimulation, and social interaction. Some of these activities include dancing and multilingual sing-alongs. Residents experienced improved mental well-being and higher quality of life during their stay.

ST. ANDREW’S NURSING HOME (SANH)

	Capacity	Occupancy Rate	Total Residents Served
SANH (Taman Jurong)	286	99%	339

St. Andrew’s Nursing Home (Bukit Purmei) remains on track to open in 2027, as part of SACS’ undertaking to support and meet the increasing needs of Singapore’s ageing population.



Kebbi engaging with a resident at SANH (Taman Jurong). Kebbi’s support and integration at eldercare facilities would be able to further elderly care.

Senior

Services



"The staff and my friends here shower me with a lot of care and concern. I enjoy coming here. Most of the members here know me, and they love me so much. I want to return the love I receive from them."

Mdm Jasbir

A member turned volunteer at Anglican Senior Centre (PEACE-Connect@8)

FAMILY AND CHILDREN SERVICES

ANGLICAN FAMILY CENTRE

Anglican Family Centre (AFC) provided a safe temporary abode for 190 cases of women-in-crisis and their children. All were family violence cases. By the end of 2024, 140 cases were discharged. Apart from providing shelter, AFC supports residents' recovery through counselling and reintegration into the community.

AFC also gave inputs to the Ministry of Social and Family Development, who released the inaugural Domestic Violence Trends report in September 2024.

A Fresh Change

In 2024, as one of the recipients of Uniqlo Singapore's Neighbours Helping Neighbours (NHN) project, AFC participated in an impact study that Uniqlo conducted in partnership with Singapore Management University. The NHN project was launched in 2019 with the intention of building up a community of like-minded stakeholders who could help further the goal of sustainability and giving back to society.



AFC has partnered Uniqlo Singapore since 2019. In 2022, a space was set up within AFC, where residents were able to 'shop' for their children and themselves once a month.

The impact study found that the programme increased the residents' sense of happiness, dignity and well-being. Being able to select items for themselves to their liking is a first step in restoring their dignity and can be empowering for the residents.



AFC beneficiary Zhang Xiaoting (alias) shared her hopes for specific penalties for abusers and greater financial support for parents. AFC's Centre Director, Ms Theresa Wee, shared that the centre provides legal and psychosocial support for survivors and the rise in the number of spousal abuses cases over the last 3 years could be due to social workers improving domestic violence case assessments post-pandemic. Source: Lianhe Zaobao © SPH Media Limited. Permission required for reproduction



Some residents are urgently admitted to the shelter and arrive with very few belongings, so having a well-stocked NHN is helpful for new residents as they are able to select clothes fitting for them and their children.

Since the commencement of the programme, our residents were blessed with 2,225 articles of Uniqlo clothing.

REVIEW OF SERVICES

CITY COMMUNITY SERVICES

CITY Community Services (CITY) is a community service operated by St. Andrew's Cathedral, under the umbrella of SACS. In 2024, CITY assisted 254 students.

Befrienders Clubs and Befrienders Alumni

CITY recently expanded their Befrienders Clubs to 12, up from 10, in primary schools around Singapore. The Befrienders Club programme aims to build good character in school children through our specialised programme, modelled from biblical principles, and developed with the Ministry of Education's Social and Emotional Learning framework.



One of the activities the Befrienders Clubs run is learning journeys. Students from Keming Primary School went through a terrarium workshop.

The Befrienders Alumni continues to offer support to graduates of the Befrienders Club as they transit from primary school to secondary school. In 2024, CITY engaged beneficiaries to raise funds through the sale of paintings and bracelets handmade by them. The Befrienders Alumni Leader Volunteer programme also allows beneficiaries to become facilitators in camps and events for their junior peers, fostering mentorship and a supportive community.



The Befrienders Alumni Student Leader Volunteers and Staff gathered together for a quick photo at the SIX2One Camp.

254
students served

Befrienders Clubs	Befrienders Alumni
193	61

REVIEW OF SERVICES

Building Resilience of Our Children and Expanding Beyond

CITY conducts camps throughout the year for different groups of students to foster relationships and peer bonding, with the involvement and support of mentors.



The SIX2One Camp is specifically designed for Primary 6 students, to assist with their transition to secondary school by addressing challenges such as peer pressure, identity and friendship.

In 2024, CITY newly launched “Recess-Play” club at St. Andrew’s Mission School, reaching out to special needs children. Through collaboration with like-minded establishments, we were able to extend and expand to serve a larger community by focusing on character building, peer support, and inclusivity.

Family & Children Services

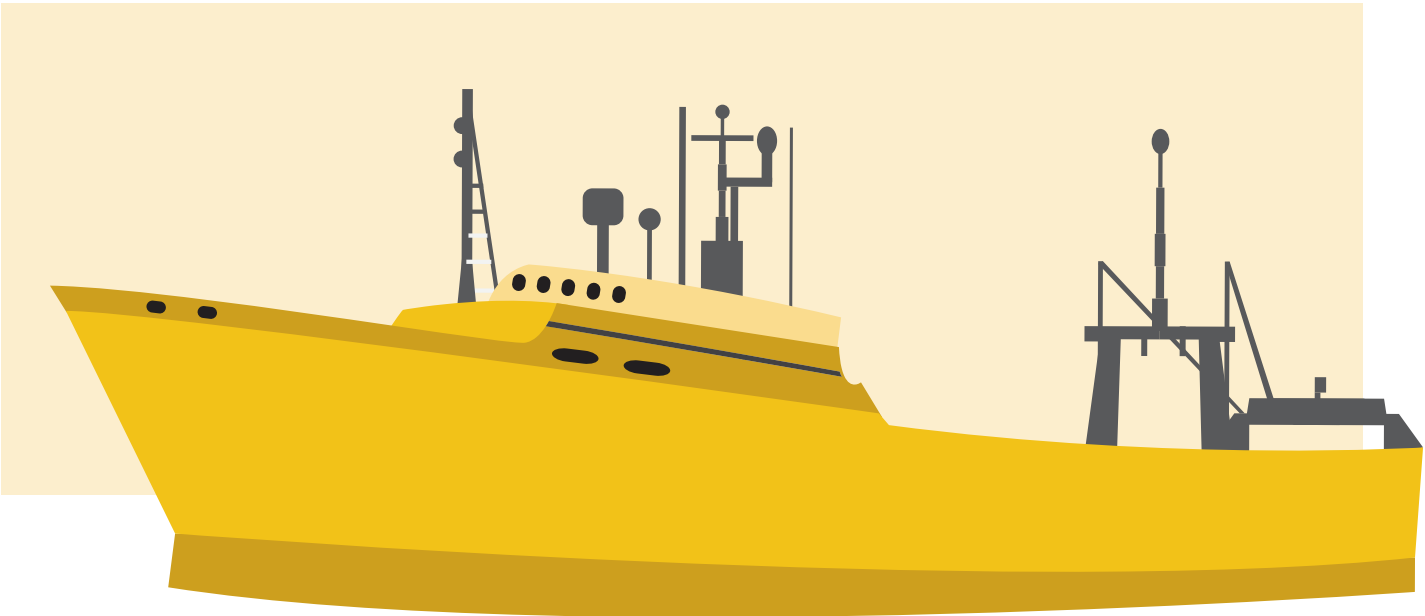


One of Anglican Family Centre (AFC)'s beneficiaries shared that as a foreigner without a social support system in Singapore, she felt all alone when she first joined AFC but soon came to realise that the team at AFC really wanted to help her. She came to AFC with her daughter after they experienced family violence concerns.

AFFILIATED ORGANISATIONS

The Mission to Seafarers, Singapore and St. Andrew’s Mission Hospital are both affiliated organisations to SACS. This section will report an executive summary and statistics from both organisations for the year 2024.

MISSION TO SEAFARERS



With God’s guidance, the dedication of our team, and the support of our partners, we pray that we will overcome challenges and achieve greater impact in the year ahead.

2024 STATISTICS

3,450
seafarers visit to drop in centre

7,687
No. of Ships visited

538
ships using portable routers

6,688
seafarers using transport service



Distributing flasks and travel adapters to seafarers at TMtSS’ drop-in centre for the Day of the Seafarers 2024.

MISSION TO SEAFARERS

MANAGEMENT COMMITTEE

The Mission to Seafarers, Singapore (TMtSS) has a dedicated team of volunteers administering management functions. Working in concert with the staff, the management committee meets regularly to provide management directions and decisions, review finances and plan activities in the interest of TMtSS goals and values.

- | | | |
|--|---|---|
| ▪ Chairman:
Prof Capt. Frederick Francis | ▪ Hon Treasurer:
Tan Yam Heng | ▪ Members:
Lim Siew Cheng
Capt. Rob Walker
Capt. Nick White
Lars Kastrup
Vitalii Chaika
Winston Tham
Capt. Robin Foo
Akanksha Batura
Capt. Shashi GH
Capt. Richard Howe
Capt. Raj Chada |
| ▪ Vice Chairman:
Chris Jones | ▪ Hon Secretary:
Capt. Lim Swee Aun | |

Connections And Respite

TMtSS' enhanced outreach efforts led to an increase in ship visits. This growth aligns with the commitment to connecting with seafarers and addressing their needs directly on board. The promotion of shore leave led to a significant uptake of transport services. Shore leave provides an essential respite for crew members, alleviating the mental stress associated with prolonged periods at sea.

Our drop-in centre remains a vital hub for seafarers to relax, socialise and access resources. With Jurong Port's installation of Wi-Fi connectivity, there was a decrease in demand for portable routers. With this improved infrastructure at the ports, we will adapt our services and reallocated resources effectively.

Serving Tuas Mega Port

With reclamation and construction efforts progressing at Tuas Mega Port, we are increasing our deployment to this area. Our strategic presence will ensure timely service delivery and position ourselves to meet the needs of this critical maritime hub.

Lifelong Learning For Staff

All staff members have been trained in raising suicide awareness among seafarers. This initiative is a cornerstone of our mental health outreach, equipping our team to identify warning signs and provide timely support to seafarers in crisis.

The Way Forward

In the coming year, we look to enhancing service delivery, strengthening mental health support and boosting drop-in centre engagement by building stronger partnerships to encourage short leave uptake and to increase ship visits and transport services.

There are plans for staff members to be provided with ongoing training and mental health support to prevent burnout.

We celebrate the progress achieved in the past year and will remain steadfast in our mission to serve the maritime community. With God's guidance, the dedication of our team, and the support of our partners, we pray that we will overcome challenges and achieve greater impact in the year ahead.

Mr Toh Soon Kok

Port Chaplain and Acting Executive Director
The Mission to Seafarers Singapore

ST. ANDREW'S MISSION HOSPITAL

St. Andrew's Medical Mission was founded in 1913 by Dr Charlotte Ferguson-Davie. In 1934, St. Andrew's Mission Hospital (SAMH) was incorporated under the SAMH Ordinance. SAMH is an exempt charity and an approved Institution of a Public Character. SAMH provides health, social care and education services through the following:

- St. Andrew's Community Hospital (SACH)
- St. Andrew's Mission Hospital Clinic (SAMH Clinic)
- St. Andrew's Migrant Worker Medical Centre (SAMWMC)
- St. Andrew's Senior Care (SASC)
- St. Andrew's Nursing Home (SANH)
- St. Andrew's Autism Centre (SAAC)
- St. Andrew's Mission School (SAMS)

A LEGACY OF LOVE AND GENEROSITY

In 2024, SAMH was greatly blessed with a legacy gift of S\$6.7 million from the Estate of Mdm Agnes Tan Kim Lwi, in honour of her late father, Tun Dato Sir Tan Cheng Lock. This generous donation will significantly enhance our healthcare and community services, ensuring that future generations continue to receive the care that they need.

NATIONAL RECOGNITION

SAMH was awarded the Charity Transparency Award 2024 organised by the Ministry of Culture, Community and Youth. An initiative of the Charity Council, the Charity Transparency Award aims to promote good transparency and governance in the charity sector by acknowledging the excellent work of charities, while inspiring others to emulate their best practices.



Artist's Impression of SACH (Bedok) by Swan & Maclaren

ST. ANDREW'S COMMUNITY HOSPITAL (SACH)

SACH had a total of 3,466 Inpatient Admissions, 9,801 Outpatient Clinic Attendances, 9,868 Home Care Services Visits and 22,631 Daily Rehabilitation Centre Attendees. SAMWMC saw 63,954 attendances across medical, dental, physiotherapy, case management and counselling.

The Ministry of Health (MOH) has appointed SACH to run a new community hospital facility at Bedok South, in addition to the existing site at Simei. Planning, construction and staff recruitment is currently underway, and SACH (Bedok) is expected to admit its first patients in the second half of 2025.

ST. ANDREW'S SENIOR CARE (SASC)

SASC (Tampines North), co-located in St. Andrew's Nursing Home (Tampines North), commenced operations in November 2024, providing day care and rehabilitation services for those who require custodial care throughout the day. St. Andrew's Active Ageing Centre (SAAAC) and SASC (Bedok North) were officially opened on 15 November 2024 by Mr Tan Kiat How, Senior Minister of State for Digital Development and Information and National Development.

In 2024, SACH (Bedok North, Bedok South, Dover, Henderson, JOY Connect, Queenstown, Tampines Central, Tampines North) served a total of 3,770 seniors through its day care and community rehabilitation services.

ST. ANDREW'S MISSION HOSPITAL

ST. ANDREW'S NURSING HOME (SANH)

In 2024, SANH (Aljunied) and SANH (Tampines North) began operations in April and July 2024 respectively. The addition of 608 beds to the SANH cluster allows us to serve the community with more than 2,000 nursing home beds. On 24 February 2024, SANH (Buangkok) celebrated their 10th anniversary. Ms Ng Ling Ling, Member of Parliament for Ang Mo Kio Group Representative Constituency was the Guest-of-Honour for the event, which was attended by about 100 staff, community partners and volunteers.

In 2024, SANH (Aljunied, Buangkok, Henderson, Queenstown, Tampines North) and St. John's–St. Margaret's Nursing Home served a total of 1,718 residents.



Facade of SANH (Aljunied).



Participants at WOAL 2024 holding pinwheels designed by SAAC beneficiaries.

ST. ANDREW'S AUTISM CENTRE (SAAC)

In 2024, SAAC served 470 students, clients and residents with moderate to severe autism through the St. Andrew's Autism School (SAAS), two Day Activity Centres at Siglap and Sengkang as well as St. Andrew's Adult Home (Sengkang). SAAS welcomed a new Principal Mr Tan Siew Tiong. SAAS adopted new programmes such as a Digital Literacy Curriculum pilot and kayaking lessons in its Outdoor Education initiative. SAAC started the GoodSpace programme in July 2024, addressing a crucial need for individuals with autism who age out of school-based activities, offering a structured transition to adulthood. It also established the Centre of Advocacy and Public Education with funding from the RAO Family Foundation to promote greater awareness, understanding, and acceptance of people with autism (PWAs), advocate for more PWA-friendly policies and programmes, and foster a more inclusive environment for PWAs.

ST. ANDREW'S MISSION SCHOOL (SAMS)

203 students have been enrolled into SAMS for the academic year of 2024. Now in its third year of operation, the school has expanded its range of programmes and activities and is preparing to welcome its first cohort of Secondary and Vocational Education students in 2026. SAMS ran its first series of Social Emotional Learning camps for all levels in 2024, helping student learn how to manage their emotions and make responsible decisions. It also introduced a modular Co-Curricular Activities programme, giving students were given the opportunity to try out different CCAs such as performing arts, sports, uniformed groups and clubs before choosing one next year. SAMS welcomed a new Principal Ms Veronica Ho, who previously served as Principal at SAAS.

As SAMH moves into another exciting year ahead, we will endeavour to fulfil our vision to be God's light in society.

Dr (Adj A/Prof) Arthur Chern

Group Chief Executive Officer
St. Andrew's Mission Hospital

LEADERSHIP

Singapore Anglican Community Services (SACS) is governed by a Board of Directors (SACS Board), which is the governing body responsible for overseeing and managing SACS.

Reporting to the SACS Board are committees appointed by the SACS Board for the service units as well as the Audit, Chaplaincy, Finance, Fundraising, Human Resource and Nomination committees.

The Board's role is to provide strategic direction and oversight of the programmes and objectives of SACS and to steer SACS towards fulfilling its vision and mission through good governance. As stipulated in the Constitution, the SACS Board is made up of nominees and elected members, headed by the President, who is by appointment, the Bishop of Singapore.

The roles and responsibilities of the Board include:

- Review the Vision and Mission of SACS periodically to ensure their relevance, and ensure that there are adequate resources to sustain the SACS's operations and that these resources are effectively and efficiently managed
- Develop and approve a strategic plan to direct SACS towards achieving its mission and fulfilling its vision
- Appoint Committees to assist or advise in its work with documented Terms of Reference
- Maintain a sound financial and accounting system to ensure effective management of resources
- Oversee the processes of evaluating internal controls and financial reporting
- Ensure satisfactory compliance to rules and regulations, both legislated and codified, that govern charities and Institution of a Public Character.
- As part of ongoing succession planning for the Board, to review the composition of the Board regularly to ensure an appropriate balance of expertise, skills, attributes and ability among the Board members

No Board members are remunerated for their Board services. No staff sits on the Board.

SACS conducts regular self-evaluation to assess the work of and oversight at SACS. Based on the evaluation, the Board may consider seeking training to plug competency gaps, adopt best practices or where appropriate, appoint new Board members with the relevant expertise.

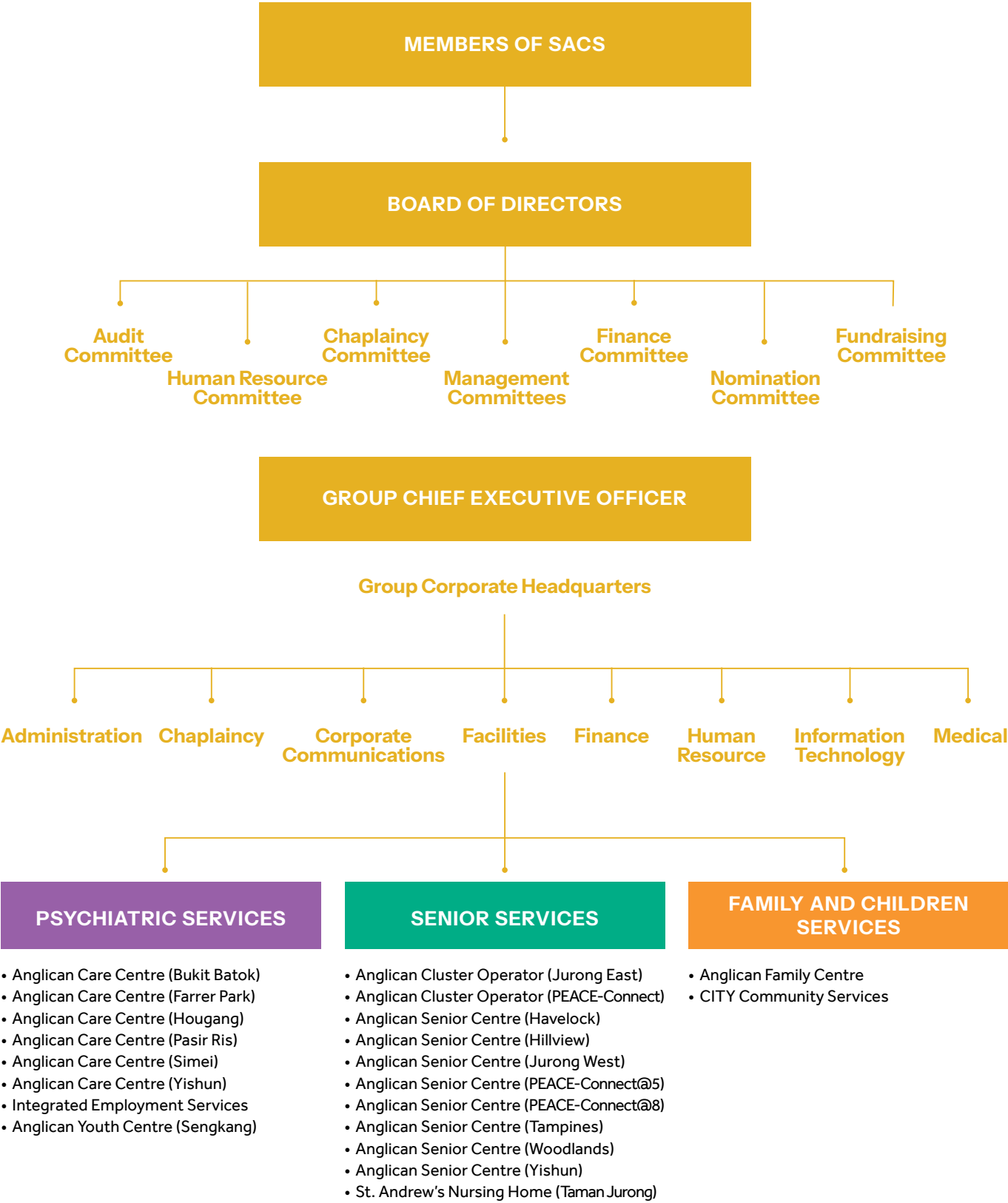
Yearly, the Board uses the Governance Evaluation Checklist from the Charity Council to review the extent SACS has complied with guidelines in the Code of Governance for Charities and IPC. In addition, a self-evaluation is also conducted yearly by the Board on their effectiveness.

Relevant training when available are disseminated to the Board members for their sign up.

As part of ongoing succession planning for the Board, the Nomination Committee reviews the composition and tenure of the members of Board and Committees to ensure an appropriate balance of expertise, skills, attributes and ability among the Board members. The Committee also identifies potential candidates and explores their interest and availability. Where possible and appropriate, these candidates will be invited to serve in the Committees to gain experience with SACS.

All newly appointed and reappointed members are required to accept the appointment(s) from the Nomination Committees. The appointments of elected members are approved at the Annual General Meeting and the appointment of office bearers and members of the Committees are approved by the Board.

ORGANISATION STRUCTURE



BOARD OF DIRECTORS

SACS Board has a two-year term of service and would conduct its election once every two years at its general meeting. The Board and Committees were appointed to a two-year term beginning on 20 May 2023. Four of the 13 members have served on the Board for more than 10 consecutive years.

The retention of these members was made in view of the organisation's ongoing leadership and strategic needs, as well as the importance of continuity and stewardship during a period of transition. Specifically:

- Mr Keith Chua plays a vital role in ensuring a smooth leadership transition, drawing on his knowledge of the organisation's history and mission.
- Mr Ho Boo Sing provides stability in the transition of the Treasurer role.
- Mr Edward D'Silva with his active networks in the public and community sectors strengthens the organisation's engagement with external agencies.
- RADM (Ret) Kwek Siew Jin's experience in the public and social sectors contributes his extensive leadership and governance experience in the public and social sectors, provides the Board with strategic oversight

Succession planning is underway to enable structured Board renewal.

Attendance in this report reflects the period from 18 May 2024 to 15 April 2025.



PRESIDENT
The Most Reverend
Dr Titus Chung Khiam Boon
 Bishop of Singapore
 Archbishop of the Province of the
 Anglican Church in South East Asia
 Diocese of Singapore
 PhD (Philosophy)
 (Appointed since 2020)
 Meeting Attendance: 3/4



VICE PRESIDENT
Mr Keith Chua Tiang Choon
 Executive Chairman
 ABR Holdings Ltd
 BBA
 (Appointed as Board Member
 since 1998 and Vice President
 since 2011)
 Meeting Attendance: 3/4



**VICE PRESIDENT
 (ALTERNATE)**
A/Prof Steven Lim Hoon Chin
 Senior Consultant (Medical)
 Changi General Hospital
 MBBS, MRCS (A&E) (Edin), FAMS,
 FCDMS
 (Appointed as Board Member
 since 2015, Vice Secretary
 2021-2023 and Vice President
 (Alternate) since 2023)
 Meeting Attendance: 4/4



HONORARY SECRETARY
Mr Ngiam Shih Chun
 Deputy Secretary (Policy)
 Ministry of Home Affairs
 MSc (Mgt Sc), MSc (Fin Eng),
 BSc (Mech Eng)
 (Appointed as Board Member
 since 2017, Secretary since 2021,
 Vice Treasurer from 2019 to 2020)
 Meeting Attendance: 1/4



HONORARY TREASURER
Mr Joseph Liew Yoke Pheng
 Independent Non-Executive
 Chairman
 Grand Venture Technology
 Limited
 FCCA, FSCA, CISA, CFE, BCom
 (Acc)
 (Appointed as Board Member
 since 2023, Treasurer since 2023)
 Meeting Attendance: 4/4



BOARD MEMBER
Mr Raymond Choo Choon Sheng
 Co-founder
 Resolution Advisory LLP
 (Appointed since 2023)
 Meeting Attendance: 4/4
 LLB, LLM, LLD, MA TMM, BDiv, AKC



BOARD MEMBER
Mr Choy Siew Kai
 Non-Executive Director
 Factset Inc
 BSc, Stanford University
 DCI Fellow
 (Appointed since 2023)
 Meeting Attendance: 3/4



BOARD MEMBER
Mr Edward D'Silva
 Senior Advisor (Architect)
 SAA Architects Singapore Pte Ltd
 BARCH (NUS)
 (Appointed since 2013)
 Meeting Attendance: 4/4



BOARD MEMBER
Mr Ho Boon Sing
 Financial Controller
 Amplus Communication Pte Ltd
 Dip Accountancy (ACMA)
 (Appointed since 2011, Honorary
 Treasurer 2019-2023)
 Meeting Attendance: 4/4



BOARD MEMBER
Reverend Koh Hock Soon
 Clergyman
 Diocese of Singapore
 BDiv
 (Appointed since 2021)
 Meeting Attendance: 3/4



BOARD MEMBER
RADM (Ret) Kwek Siew Jin
 Retiree; Former Chief of Navy
 BOE
 (Appointed since 2012)
 Meeting Attendance: 4/4



BOARD MEMBER
Reverend Daniel Lim
 Clergyman
 Diocese of Singapore
 BDiv
 (Appointed since 2023)
 Meeting Attendance: 2/4



BOARD MEMBER
Mr Tony Soh Cheow Yeow
 Chief Executive Officer
 National Volunteer & Philanthropy
 Centre
 BBA (Distinction)
 (Appointed since 2021)
 Meeting Attendance: 2/4

MANAGEMENT COMMITTEES

Roles of the Management Committees

- Oversee the operations of the respective Service Units to achieve the Service Units' objectives
- Provide direction and guidance on the strategic plans for the respective Service Units as per Singapore Anglican Community Services' Vision and Mission
- Promote awareness and increase public awareness and community engagement, appreciation and understanding of the objectives and work of the Service Units.

SINGAPORE ANGLICAN COMMUNITY SERVICES

Chairman

Associate Professor Steven Lim Hoon Chin

Senior Consultant (Medical)

Changi General Hospital

MBBS, MRCS Edin (A&E), FAMS, FCDMS

Members

Reverend Darren Choo

Clergyman

Diocese of Singapore

Bachelor

Mr Raymond Choo Choon Sheng

Co-founder, Resolution Advisory LLP

LLB, LLM, LLD, MA TMM, BDiv, AKC

Mr Edward D'Silva

Senior Advisor (Architect)

SAA Architects Singapore Pte Ltd

BARCH (NUS)

Mr Tony Soh Cheow Yeow

Chief Executive Officer

National Volunteer & Philanthropy Centre

BBA (Distinction)

Reverend Edwin Tan Weng Keong

Clergyman

Diocese of Singapore

BBA, MDvi

Ms Wong Kok Yee

Chartered Accountant (Singapore)

Wong Kok Yee Tax Services Pte Ltd

FCA (England and Wales)

ST. ANDREW'S NURSING HOME

Chairman

Mr Choy Siew Kai

Non-Executive Director

Factset Inc.

BSc, Stanford University DCI Fellow

Members

Dr Chua Chi Siong

Medical Director

Regional Health System Office

MBBS, MMed (FM), FCFP

Dr Chua Hong Choon

Chief Executive Officer

Khooh Teck Puat Hospital & Yishun Community Hospital,

MBBS, MMed (Psych), MSc (Health Care Mgmt)

Reverend Canon Huang Ao You

Clergyman

Diocese of Singapore

M.Th, M Div, BBA

Ms Mary Law Moi Chan

Retired

BSc (Nursing Mgmt)

Mr Lee Cheow Seng

Retired

BAcc

Associate Professor Lee Kheng Hock

Senior Consultant Medical

MBBS, MMed (FM), FAMS, FCFPS

(Till 31 Dec 2024)

Associate Professor Steven Lim Hoon Chin

Senior Consultant (Medical)

Changi General Hospital

MBBS, MRCS (A&E) (Edin), FAMS, FCDMS

MANAGEMENT COMMITTEES

Reverend Jeremy Ponniah

Clergyman
Diocese of Singapore
MBA

Dr Tan Chi Chiu

Medical Doctor (Gastroenterologist)
Gastroenterology & Medicine
International PL
MBBS, MMed (Int Med), FRCP, FAMS

Dr Noel Yeo Sheng Ming

Chief Commercial & Operations Officer
Bali International Hospital
MBBS, GDip (Occ Med), EMBA

Adjunct Associate Professor Reuben Wong

Medical Doctor (Gastroenterologist)
Gutcare
MBBS, AGAF, FRCP, FAMS

CITY COMMUNITY SERVICES

Chairman

Mr Jonathen Chan Yik Seng

Executive Assistant
ABR Holdings Limited
Diploma

Honorary Secretary

Ms Vivien Chen Vui Wen
Retired
Masters

Members

Ms Karen Chua

Lead ITSM Manager
Salesforce.com
Bachelor

Ms Daphne Gan

Senior Manager, Operations
Ministry of Social and Family Development
Bachelor

Mrs Kwan Swee Lin

Branding Consultant
Freelance Consulting
MSc in Business (Distinction)

Reverend Koh Hock Soon

Clergyman
Diocese of Singapore
BDiv

Reverend Daniel Lim

Clergyman
Diocese of Singapore
BDiv

Ms Angie Tan An Qi

Legal Counsel
DBS Bank
Bachelor

OTHER COMMITTEES

AUDIT COMMITTEE

Roles of the Audit Committee

- Review, evaluate and make recommendations on all relevant matters of audit significance
- Review the annual financial statements
- Review the scope and results of audits including the appointment of auditors and their fees
- Review the effectiveness of SACS material internal controls as and when necessary
- Plan for an internal audit or other reviews as and when necessary

Chairman

Mr Ngiam Shih Chun

Deputy Secretary (Policy)
Ministry of Home Affairs
MSc (Mgt Sc), MSc (Fin Eng),
BSc (Mech Eng)

Members

Reverend Darren Choo

Clergyman
Diocese of Singapore
Bachelor

Mr Jeffrey Seah

Transport Liaison Executive
One World International School
ACCA

Mr Ho Boon Sing

Financial Controller
Amplus Communication Pte Ltd
Dip Accountancy (ACMA)

Mr Roland Teo

Deputy Director, Office of Risk
Management
Changi General Hospital
RIMS-CRMP, ABCP, ACTA, Dip in
Business

CHAPLAINCY COMMITTEE

Roles of the Chaplaincy Committee

- Review the structure, operations, resources and effectiveness of the various Chaplaincies in centres
- Review the framework of partnership with churches
- Develop policies and best practices and ensure compliance with regulatory requirements
- Develop cluster-specific ministry models in tandem with the professional models, and initiatives to contribute to the mission of the work

Chairman

Venerable Wong Tak Meng

Clergyman
Diocese of Singapore
MDiv

Members

Reverend Adrian Chong Kum

Cheong
Clergyman
Diocese of Singapore
BDiv

Assoc Prof Steven Lim Hoon Chin

Senior Consultant (Medical)
Changi General Hospital
MBBS, MRCS (A&E) (Edin), FAMS,
FCDMS

Mr Choy Siew Kai

Non-Executive Director
Factset Inc
BSc, Stanford University DCI Fellow

The Right Reverend Low Jee King

Clergyman
Diocese of Singapore
BTh

OTHER COMMITTEES

FINANCE COMMITTEE

Roles of the Finance Committee

- Review, evaluate and make recommendations on all relevant matters of financial significance
- Review and recommend revisions to the financial policies when necessary
- Act as a resource for the Management to consult with respect to any matters of a financial nature
- Evaluate and recommend investments and borrowings, major capital acquisitions proposals and related financing
- Evaluate the monthly financial reports, annual budgets and forecasts, and annual audited accounts in accordance to the plans and programmes of SACS

Chairman

Mr Joseph Liew Yoke Pheng

Independent Non-Executive
Chairman
Grand Venture Technology Limited
FCCA, FSCA, CISA, CFE, BCom (Acc)

Members

Mr Charlie Chan Wai Kheong

Chief Executive Officer
Charlie Chan Capital Partners
MBA

Mr Heng Kok Chiang

Managing Director
Turf & Irrigation Services PL
Prof Dip in Training and Development

Mr Ho Boon Sing

Financial Controller
Amplus Communication Pte Ltd
Dip Accountancy (ACMA)

Mr Ngiam Shih Chun

Deputy Secretary (Policy)
Ministry of Home Affairs
MSc (Mgt Sc), MSc (Fin Eng), BSc
(Mech Eng)

Ms Wong Kok Yee

Chartered Accountant (Singapore)
Wong Kok Yee Tax Services Pte Ltd
FCA (England and Wales)

FUNDRAISING COMMITTEE

Roles of the Fundraising Committee

- Review the fundraising targets and plans to help meet the needs of SACS
- Protect the interest and integrity of SACS for all fundraising activities, which includes ensuring proper accounting and usage of donations
- Ensure maximum visibility of SACS at all fundraising events and build long lasting relationship with individual and corporate donors

Co-Chairmen

Mr Keith Chua Tiang Choon

Businessman
ABR Holdings
BBA

Mr Choy Siew Kai

Non-Executive Director
Factset Inc
B Sc, Stanford University DCI Fellow

Members

Mr Charlie Chan Wai Kheong

Chief Executive Officer
Charlie Chan Capital Partners
MBA

Assoc Prof Steven Lim Hoon Chin

Senior Consultant (Medical)
Changi General Hospital
MBBS, MRCS (A&E) (Edin),
FAMS, FCDMS

Ms Wong Kok Yee

Chartered Accountant (Singapore)
Wong Kok Yee Tax Services Pte Ltd
FCA (England and Wales)

OTHER COMMITTEES

HUMAN RESOURCE COMMITTEE

Roles of the Human Resource Committee

- Review, evaluate and make recommendations on all relevant matters of human resources and report to the Board as necessary
- Review the human resource policies and make recommendations to the Board, and guide the Management to operationalise the human resource policies where necessary

Chairman

Mr Edward D'Silva

Senior Advisor (Architect)
SAA Architects Singapore Pte Ltd
BARCH (NUS)

Members

Dr Cheng Yew Kuang

Allergist and Rheumatologist
Allergy, Arthritis & Rheumatism Clinic
MBBS (S'pore), MRCP (UK), FAMS
(Rheumatology), FACR (USA),
FAAAAI (USA)

Mr Keith Chua Tiang Choon

Businessman
ABR Holdings
BBA

Ms Quah Say Chin Elizabeth Anne

Group Director
Singapore Health Services
BSc (Econs), MPM

Mr Tony Soh Cheow Yeow

Chief Executive Officer
National Volunteer & Philanthropy Centre
BBA (Distinction)

NOMINATION COMMITTEE

Roles of the Nomination Committee

- Review and nominate members for appointments to the SACS Board and Committees, ensuring an appropriate balance of expertise, skills, attributes and ability among the members

Chairman

The Most Reverend Titus Chung Khiam Boon

Bishop of Singapore
Archbishop of the Province of the
Anglican Church in South East Asia
Diocese of Singapore
PhD (Philosophy)

Members

Mr Keith Chua Tiang Choon

Businessman
ABR Holdings
BBA

Mr Choy Siew Kai

Non-Executive Director
Factset Inc
BSc, Stanford University DCI Fellow

Assoc Prof Steven Lim Hoon Chin

Senior Consultant (Medical)
Changi General Hospital
MBBS, MRCS (A&E) (Edin),
FAMS, FCDMS

MANAGEMENT EXECUTIVES

SINGAPORE ANGLICAN COMMUNITY SERVICES

Group Chief Executive Officer
Singapore Anglican
Community Services and
St. Andrew's Mission Hospital
Appointed on 1 May 2012
Dr (Adj A/Prof) Arthur Chern

Director
SACS Healthcare Services
Appointed on 1 January 2008
Dr Loh Yik Hin

**Director, Group Information
Technology**
Appointed on 11 July 2022
Mr Albert Hong

Director, Group Human Resource
Appointed on 1 January 2016
Mrs Yuen-Chiew Yew Mee

Group Medical Director
Appointed on 1 January 2023
Dr Angel Lee

Deputy Director, Group Finance
Appointed on 1 July 2023
Ms Angie Tang

**Deputy Director, Group
Administration**
Appointed on 1 July 2023
Miss Foo Li Boey

**Head, Group Corporate
Communications**
Appointed on 19 May 2021
Mr Er Ker Jia

Head, Group Facilities
Appointed on 1 July 2024
Mr Adrian Tan

PSYCHIATRIC SERVICES

Executive Director
SACS Psychiatric Services
Appointed on 1 July 2024
Mr Vincent Budihardjo

Centre Director
Anglican Care Centre (Simei)
Appointed on 3 May 2023
Mr Vincent Budihardjo

Centre Director
Anglican Care Centre (Hougang)
Appointed on 3 May 2023
Mr Justin Teo

Centre Director
Anglican Care Centre (Farrer Park)
Appointed on 1 July 2017
Mr Paul Chim

Centre Head
Anglican Care Centre (Bukit Batok)
Appointed on 1 January 2017
Ms Irene Sng

Centre Head
Anglican Care Centre (Pasir Ris)
Appointed on 1 June 2011
Mr Francis Goo

Centre Head
Anglican Care Centre (Yishun)
Appointed on 1 January 2022
Ms Charmaine Low

Centre Head
Anglican Youth Centre (Sengkang)
Appointed on 1 April 2023
Ms Yvonne Kiang

Head
Integrated Employment Services
Appointed on 1 January 2017
Mr Vincent Budihardjo

SENIOR SERVICES

Head
SACS Senior Services
Appointed on 1 July 2018
Mr Vincent Budihardjo

Centre Head
Anglican Senior Centre (Hillview)
Appointed on 1 February 2017
Mrs Mina Lim

Executive Director
St. Andrew's Nursing Home
(Taman Jurong)
Appointed on 16 January 2024
Dr Daniel Lee

FAMILY AND CHILDREN SERVICES

Centre Director
Anglican Family Centre
Appointed on 1 January 2018
Ms Theresa Wee

General Manager
CITY Community Services
Till 30 June 2024
Mrs Patricia Aw

General Manager
CITY Community Services
Appointed on 1 July 2024
Mr Themis Lin

CORPORATE GOVERNANCE

Singapore Anglican Community Services (SACS) is committed to good governance and management by ensuring our practices are in compliance with all applicable laws, regulations and internal policies.

CODE OF GOVERNANCE

The Charity Council in Singapore published a revised "Code of Governance for Charities and Institutions of a Public Character (IPCs) 2023", which introduces governance best practices that charities and IPCs are encouraged to adopt. The Code operates on the principle of 'comply or explain'. Below is SACS's compliance status against the Governance Evaluation Checklist for Tier 2, for all IPCs and Large Non-IPC Charities with gross annual receipts or total expenditure of \$10 million or more).

We have revised the term limit for the Board to align it closer to the 10-year term limit stipulated by the new Code of Governance and we aim to comply with the 10-year term limit ultimately. Approval would be sought at the Annual General Meeting for the appointment of board members beyond 10 consecutive years, with their stated reasons.

We have published an Environmental, Social, and Governance (ESG) statement to our staff to underscore our unwavering commitment to sustainability, social responsibility, and governance excellence as an organisation and inform the members of the public of our ESG initiatives on our website. We look to put in place an Environmental and Sustainability Checklist to understand environmental impacts of our business, and to measure and reduce them.

SN Call for Action		Code ID	Did the charity put this principle into action? (Yes, Partial Compliance, No)
Principle 1: The charity serves its mission and achieves its objectives.			
1	Clearly state the charitable purposes (For example, vision and mission, objectives, use of resources, activities, and so on) and include the objectives in the charity's governing instrument. Publish the stated charitable purposes on platforms (For example, Charity Portal, website, social media channels, and so on) that can be easily accessed by the public.	1.1	Yes
2	Develop and implement strategic plans to achieve the stated charitable purposes.	1.2	Yes
3	Have the Board review the charity's strategic plans regularly to ensure that the charity is achieving its charitable purposes, and monitor, evaluate and report the outcome and impact of its activities.	1.3	Yes
4	Document the plan for building the capacity and capability of the charity and ensure that the Board monitors the progress of this plan. "Capacity" refers to a charity's infrastructure and operational resources while "capability" refers to its expertise, skills and knowledge.	1.4	Yes
Principle 2: The charity has an effective Board and Management.			
5	The Board and Management are collectively responsible for achieving the charity's charitable purposes. The roles and responsibilities of the Board and Management should be clear and distinct.	2.1	Yes
6	The Board and Management should be inducted and undergo training, where necessary, and their performance reviewed regularly to ensure their effectiveness.	2.2	Yes

CORPORATE GOVERNANCE

SN Call for Action		Code ID	Did the charity put this principle into action? (Yes, Partial Compliance, No)
7	Document the terms of reference for the Board and each of its committees. The Board should have committees (or designated Board member(s)) to oversee the following areas*, where relevant to the charity: a. Audit b. Finance * Other areas include Programmes and Services, Fund-raising, Appointment/ Nomination, Human Resource, and Investment.	2.3	Yes
8	Ensure the Board is diverse and of an appropriate size, and has a good mix of skills, knowledge, and experience. All Board members should exercise independent judgement and act in the best interest of the charity.	2.4	Yes
9	Develop proper processes for leadership renewal. This includes establishing a term limit for each Board member. All Board members must submit themselves for re-nomination and reappointment, at least once every three years.	2.5	Partial Compliance
10	Develop proper processes for leadership renewal. This includes establishing a term limit for the Treasurer (or equivalent position). For Treasurer (or equivalent position) only: a. The maximum term limit for the Treasurer (or equivalent position like a Finance Committee Chairman, or key person on the Board responsible for overseeing the finances of the charity) should be four consecutive years. If there is no Board member who oversee the finances, the Chairman will take on the role. i. After meeting the maximum term limit for the Treasurer, a Board member's reappointment to the position of Treasurer (or an equivalent position may be considered after at least a two-year break. ii. Should the Treasurer leave the position for less than two years, and when he/she is being re-appointed, the Treasurer's years of service would continue from the time he/she stepped down as Treasurer.	2.6	Yes
11	Ensure the Board has suitable qualifications and experience, understands its duties clearly, and performs well. a. No staff should chair the Board and staff should not comprise more than one-third of the Board.	2.7	Yes
12	Ensure the Management has suitable qualifications and experience, understands its duties clearly, and performs well. a. Staff must provide the Board with complete and timely information and should not vote or participate in the Board's decision-making.	2.8	Yes

CORPORATE GOVERNANCE

SN Call for Action		Code ID	Did the charity put this principle into action? (Yes, Partial Compliance, No)
13	The term limit for all Board members should be set at 10 consecutive years or less. Re-appointment to the Board can be considered after at least a two-year break.	2.9a	Partial Compliance
	For all Board members:	2.9b	
	a. Should the Board member leave the Board for less than two years, and when he/she is being re-appointed, the Board member's years of service would continue from the time he/she left the Board.	2.9c	
	b. Should the charity consider it necessary to retain a particular Board member (with or without office bearers' positions) beyond the maximum term limit of 10 consecutive years, the extension should be deliberated and approved at the general meeting where the Board member is being re-appointed or re-elected to serve for the charity's term of service. (For example, a charity with a two-year term of service would conduct its election once every two years at its general meeting).		
	c. The charity should disclose the reasons for retaining any Board member who has served on the Board for more than 10 consecutive years, as well as its succession plan, in its annual report.		
14	For Treasurer (or equivalent position) only:	2.9d	Yes
	d. A Board member holding the Treasurer position (or equivalent position like a Finance Committee Chairman or key person on the Board responsible for overseeing the finances of the charity) must step down from the Treasurer or equivalent position after a maximum of four consecutive years.		
	i. The Board member may continue to serve in other positions on the Board (except the Assistant Treasurer position or equivalent), not beyond the overall term limit of 10 consecutive years, unless the extension was deliberated and approved at the general meeting – refer to 2.9.b.		
Principle 3: The charity acts responsibly, fairly and with integrity.			
15	Conduct appropriate background checks on the members of the Board and Management to ensure they are suited to work at the charity.	3.1	Yes
16	Document the processes for the Board and Management to declare actual or potential conflicts of interest, and the measures to deal with these conflicts of interest when they arise.	3.2	Yes
	a. A Board member with a conflict of interest in the matter(s) discussed should recuse himself/herself from the meeting and should not vote or take part in the decision-making during the meeting.		
17	Ensure that no Board member is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes
18	Ensure that no staff is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes
19	Establish a Code of Conduct that reflects the charity's values and ethics and ensure that the Code of Conduct is applied appropriately.	3.4	Yes
20	Take into consideration the ESG factors when conducting the charity's activities.	3.5	Yes

CORPORATE GOVERNANCE

SN Call for Action		Did the charity put this principle into action? (Yes, Partial Compliance, No)	
Code ID			
Principle 4: The charity is well-managed and plans for the future.			
21	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives.	4.1a	Yes
	a. Ensure the Board approves the annual budget for the charity's plans and regularly reviews and monitors its income and expenditures (For example, financial assistance, matching grants, donations by board members to the charity, funding, staff costs and so on).		
22	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives.	4.1b	Yes
	b. Implement appropriate internal controls to manage and monitor the charity's funds and resources. This includes key processes such as:		
	i. Revenue and receipting policies and procedures;		
	ii. Procurement and payment policies and procedures; and		
	iii. System for the delegation of authority and limits of approval.		
23	Seek the Board's approval for any loans, donations, grants, or financial assistance provided by the charity which are not part of the core charitable programmes listed in its policy. (For example, loans to employees/subsidiaries, grants or financial assistance to business entities).	4.2	Yes
24	Regularly identify and review the key risks that the charity is exposed to and refer to the charity's processes to manage these risks.	4.3	Yes
25	Set internal policies for the charity on the following areas and regularly review them:	4.4	Yes
	a. Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT);		
	b. Board strategies, functions, and responsibilities;		
	c. Employment practices;		
	d. Volunteer management;		
	e. Finances;		
	f. Information Technology (IT) including data privacy management and cyber-security;		
	g. Investment (obtain advice from qualified professional advisors if this is deemed necessary by the Board);		
	h. Service or quality standards; and		
	i. Other key areas such as fund-raising and data protection.		
26	The charity's audit committee or equivalent should be confident that the charity's operational policies and procedures (including IT processes) are effective in managing the key risks of the charity.	4.5	Yes
27	The charity should also measure the impact of its activities, review external risk factors and their likelihood of occurrence, and respond to key risks for the sustainability of the charity.	4.6	Yes
Principle 5: The charity is accountable and transparent.			
28	Disclose or submit the necessary documents (such as Annual Report, Financial Statements, GEC, and so on) in accordance with the requirements of the Charities Act, its Regulations, and other frameworks (For example, Charity Transparency Framework and so on).	5.1	Yes

CORPORATE GOVERNANCE

SN Call for Action		Code ID	Did the charity put this principle into action? (Yes, Partial Compliance, No)
29	Generally, Board members should not receive remuneration for their services to the Board. Where the charity's governing instrument expressly permits remuneration or benefits to the Board members for their services, the charity should provide reasons for allowing remuneration or benefits and disclose in its annual report the exact remuneration and benefits received by each Board member.	5.2	Yes
30	The charity should disclose the following in its annual report: a. Number of Board meetings in the year; and b. Each Board member's attendance.	5.3	Yes
31	The charity should disclose in its annual report the total annual remuneration (including any remuneration received in the charity's subsidiaries) for each of its three highest-paid staff, who each receives remuneration exceeding \$100,000, in incremental bands of \$100,000. Should any of the three highest-paid staff serve on the Board of the charity, this should also be disclosed. If none of its staff receives more than \$100,000 in annual remuneration each, the charity should disclose this fact.	5.4	Yes
32	The charity should disclose in its annual report the number of paid staff who are close members of the family of the Executive Head or Board members, and whose remuneration exceeds \$50,000 during the year. The annual remuneration of such staff should be listed in incremental bands of \$100,000. If none of its staff is a close member of the family of the Executive Head or Board members and receives more than \$50,000 in annual remuneration, the charity should disclose this fact.	5.5	Yes
33	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. Record relevant discussions, dissenting views and decisions in the minutes of general and Board meetings. Circulate the minutes of these meetings to the Board as soon as practicable.	5.6a	Yes
34	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. The Board meetings should have an appropriate quorum of at least half of the Board, if a quorum is not stated in the charity's governing instrument.	5.6b	Yes
35	Implement a whistle-blowing policy for any person to raise concerns about possible wrongdoings within the charity and ensure such concerns are independently investigated and follow-up action taken as appropriate.	5.7	Yes
Principle 6: The charity communicates actively to instil public confidence.			
36	Develop and implement strategies for regular communication with the charity's stakeholders and the public (For example, focus on the charity's branding and overall message, raise awareness of its cause to maintain or increase public support, show appreciation to supporters, and so on).	6.1	Yes
37	Listen to the views of the charity's stakeholders and the public and respond constructively.	6.2	Yes
38	Implement a media communication policy to help the Board and Management build positive relationships with the media and the public.	6.3	Yes

CORPORATE GOVERNANCE

CONFLICT OF INTEREST POLICY

SACS has a Conflict of Interest Policy. Annual conflict of interest disclosure is undertaken by all members of the Board and Committees, and the key management staff. The policy is also issued to all employees on a yearly basis.

SACS has also put in place documented procedures for Board members and staff to declare actual or potential conflicts of interests, and to abstain and not participate in decision-making on matters where they have a conflict of interest.

WHISTLE-BLOWING POLICY

SACS has a Whistle Blowing Policy that aims to provide an avenue for employees and external parties to raise concerns to the Audit Committee and is offered reassurance that they will be protected from reprisal or victimisation for whistleblowing in good faith. The policy is also issued to all employees on a yearly basis and published on SACS website.

RESERVES POLICY

SACS has a Reserves Policy set to achieve the general reserve of the operating expenditure to meet its operational needs.

The reserve level is regularly reviewed by the Board to ensure that the reserves are adequate to fulfil SACS's continuing obligations.

The reserve ratio was 1.48 in 2024. For 2025, the projected reserves ratio is 1.34.

FUNDRAISING POLICY

SACS has a Fundraising Policy for management of fundraising and donations. The policy takes reference from the prevailing versions of the Acts and guidelines under government ministries and/or statutory boards. SACS keeps its audited fund-raising expenses ratio below 30%.

EMPLOYEE COMPENSATION POLICY

SACS takes reference from the employee compensation guidelines of government ministries (such as Ministry of Health or Ministry of Social and Family Development), Agency of Integrated Care, National Council of Social Service and other similar Service Providers from the Sector. The overall remunerations and benefits for employees are reviewed regularly with adjustments as necessary to reflect general wage movement and to ensure we pay our employees fairly in line with their qualifications, skills and work experience.

Disclosure of remuneration of the three highest paid staff who each receives more than \$100,000 in bands of \$100,000

Total annual remuneration (including any remuneration received in its subsidiaries) of our three highest paid employees, who each receives remuneration exceeding \$100,000.

Remuneration (in incremental bands of \$100,000)	No. of Employees
\$100,001 - \$200,000	3

Disclosure of the number of paid staff who are close members of the family of the Executive Head or Board members, who each receives remuneration exceeding \$50,000 during the year, in bands of \$100,000:

Remuneration (in incremental bands of \$100,000)	No. of Employees	Name of related Head or Board Member
-	-	-

* Close members of the family of a person refer to family members who may be expected to influence, or be influenced by that person in their dealings with the charity. In most cases, they would include:

- That person's children and spouse;
- Children of that person's spouse; and
- Dependents of that person or that person's spouse.

ACKNOWLEDGEMENT OF DONATIONS, GIFTS AND SERVICES RENDERED

A

Adeline Ong
Amazing Grace Ministry

C

Carolyn Kok
Chan Leong Khoon (Scott)
Chen Suh Shyan (Pauline)
Cheong Ai Jee Jenny
Cheryl Lim
Chua Kheng Guan (Steven)
Collective Designs Pte Ltd

D

Desmond Pui Liang
Doreen Leong
Dorothy Loo Yuet Kwai

E

Eng Lay Khim Joan
Eunice Lim Mei Peng

F

Food Bank Singapore

G

Girls' Brigade Singapore
Goh Chong Beng

J

Jennifer Pang
Jonathan Pang Kia Wui

K

Kunnilaytte Cheriyan Cheriyan

L

Lai Won Yeong (Jenny)
Luisa and friends
Luke Chan Ming Liang
Lynette Yeo Soh Cheng

M

Margaret Kho
Minor in Applied Ageing Studies,
Singapore University of Social
Sciences

N

NTU Welfare School of Physical and
Mathematical Science Club
NTU Welfare Services Club,
Regular Service Project (Elders)

O

Ong Phek Hoon (Molly)

P

Pang Tsui Ying Patricia
Patricia Seow
Paya Lebar Methodist Church

R

RSVP Singapore The Organisation of
Senior Volunteers

S

Seoul Garden Group Singapore
ST Engineering Land Systems
St Peter's Church
Swensen's Singapore

T

The Boys' Brigade in Singapore
The Golden Duck Co.

U

Uniqlo
United World College South East Asia

V

Vera Gan

W

Wang Qiuyue
Wee Soh Khim
Westside Anglican Church

X

Yishun Christian Church (Anglican)

FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

Registered in Singapore under the Charities Act 1994 and
Societies Act 1966

Unique Entity Number: S75SS0005H

Address: 10 Simei Street 3
Singapore 529897

Bankers: Bank of China Limited Singapore Branch
BNP Paribas Singapore Branch
DBS Bank Limited
Oversea-Chinese Banking Corporation Limited
Standard Chartered Bank (Singapore Limited)
The Hongkong and Shanghai Banking Corporation Limited
UBS AG Singapore Branch
United Overseas Bank Limited

Auditor: RSM SG Assurance LLP

For the full copy of the SACS 2024 Audit Report,
please visit our website <https://bit.ly/SACS-AR> or email admin@sacs.org.sg.



SINGAPORE ANGLICAN COMMUNITY SERVICES

(Registered in Singapore under the Charities Act 1994 and Societies Act 1966)

(Unique Entity No.: S75SS0005H)

Statement by the Board and Financial Statements

Year Ended 31 December 2024



SINGAPORE ANGLICAN COMMUNITY SERVICES

Statement by the Board and Financial Statements

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Statement of Changes in Funds	8
Statement of Cash Flows	9
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SINGAPORE ANGLICAN COMMUNITY SERVICES

Statement by the Board

In the opinion of the Board,

- a) the accompanying financial statements are drawn up so as to present fairly, in all material respects, the state of affairs of Singapore Anglican Community Services (the "Society") and of the results of the Society for the reporting year covered by the financial statements;
- b) the Society has complied with the requirements Regulations 11 and 15 of the Charities (Institutions of a Public Character) Regulations 2012 relating to the use of donation monies and the fund-raising expenses respectively;
- c) the accounting and other records required to be kept by the reporting entity have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act 1966; and
- d) at the date of the statement, there are reasonable grounds to believe that the Society will be able to pay its debts as and when they fall due.

The Board approved and authorised these financial statements for issue.

Independent auditor

RSM SG Assurance LLP has expressed willingness to accept re-appointment.

On behalf of the Board

Ngiam Shih Chun

.....
Ngiam Shih Chun
Hon. Secretary

Singapore

22 APR 2025



.....
Joseph Liew Yoke Pheng
Hon. Treasurer



RSM SG Assurance LLP

8 Wilkie Road, #03-08, Wilkie Edge
Singapore 228095

T +65 6533 7600

Assurance@RSMSingapore.sg
www.RSMSingapore.sg

Independent Auditor's Report to the Members of SINGAPORE ANGLICAN COMMUNITY SERVICES

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Singapore Anglican Community Services (the "Society"), which comprise the statement of financial position as at 31 December 2024, and the statement of financial activities, statement of changes in funds and statement of cash flows for the reporting year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 and relevant regulations (the "Charities Act and Regulations") and the Financial Reporting Standards in Singapore ("FRS") so as to present fairly, in all material respects, the state of affairs of the Society as at 31 December 2024 and of the results, changes in funds and cash flows of the Society for the year ended on that date.

Basis for opinion

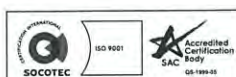
We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Society in accordance with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

Other information

Management is responsible for the other information. The other information comprises the statement by the Board and the annual report but does not include the financial statements and our auditor's report thereon.

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

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



**Independent Auditor's Report to the Members of
SINGAPORE ANGLICAN COMMUNITY SERVICES**

Responsibilities of management and those charged with governance for the financial statements

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

- a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

**Independent Auditor's Report to the Members of
SINGAPORE ANGLICAN COMMUNITY SERVICES**

Auditor's responsibilities for the audit of the financial statements

- e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide the Board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and regulatory requirements

In our opinion, the accounting and other records required to be kept by the Society have been properly kept in accordance with the provisions of the Societies Act and Regulations, the Charities Act and Regulations.

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

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

The engagement partner on the audit resulting in this independent auditor's report is Lee Guoyong.



RSM SG Assurance LLP
Public Accountants and
Chartered Accountants
Singapore

22 April 2025

Engagement partner – effective from year ended 31 December 2024

SINGAPORE ANGLICAN COMMUNITY SERVICES

Statement of Financial Activities
Year Ended 31 December 2024

	UNRESTRICTED				RESTRICTED			
	Accumulated fund \$	Building and Renovation fund \$	BIG fund \$	Sub total \$	Chaplaincy fund \$	Programmes funds \$	Other restricted funds \$	Total \$
2024								
Incoming Resources:								
Voluntary income								
– Government subventions	23,484,676	–	–	23,484,676	–	8,800,254	–	32,284,930
– Donations	1,367,929	–	–	1,367,929	190,202	188,901	–	1,747,032
– Donations – utilisation of deferred donations	213,566	–	–	213,566	–	–	–	213,566
Amortisation of government grants	1,247,282	–	–	1,247,282	–	86,872	–	1,334,154
Utilisation of government grants	516,957	–	–	516,957	–	130,060	–	647,017
Income from client's activities	5,802,443	–	–	5,802,443	–	56,836	64,884	5,924,163
Client's fee waived	(14,652)	–	–	(14,652)	–	(13,273)	–	(27,925)
Enterprise project revenue	265,282	–	–	265,282	–	131,082	–	396,364
Investment income	1,142,408	66,296	–	1,208,704	–	369,156	–	1,577,860
Sundry income	49,851	–	–	49,851	–	57,955	–	107,806
Total incoming resources	34,075,742	66,296	–	34,142,038	190,202	9,807,843	64,884	44,204,967
Resources Expended:								
Chaplaincy operating expenses	–	–	–	–	207,123	–	–	207,123
Client's activities expenses	1,219,538	–	4,356	1,223,894	–	256,918	12,541	1,493,353
Medical supplies and services	2,447,208	–	–	2,447,208	–	–	–	2,447,208
Depreciation	1,178,325	–	–	1,178,325	–	363,023	–	1,541,348
Depreciation of right-of-use assets	2,690,977	–	–	2,690,977	–	203,543	–	2,894,520
Enterprise project expenses	50,270	–	–	50,270	–	–	–	50,270
Loss / (gain) on disposal of plant and equipment	6,765	–	–	6,765	–	(450)	–	6,315
Fund raising expenses	81,750	–	–	81,750	–	–	–	81,750
Operating lease expenses	199,662	–	–	199,662	–	63,440	–	263,102
Building services, management and maintenance expenses	2,249,699	–	–	2,249,699	–	489,947	–	2,739,646
Employee benefits expenses	18,404,992	–	–	18,404,992	–	5,534,336	230	23,940,158
Administrative costs	685,317	–	–	685,317	–	771,209	–	1,456,526
Interest expense on lease liabilities	63,711	–	–	63,711	–	16,439	–	80,150
Other operating expenses	62,644	–	–	62,644	–	78,042	–	140,686
Non-claimable GST	852,327	–	–	852,327	–	6,760	–	859,087
Total resources expended	30,193,185	–	4,356	30,197,541	207,123	7,783,807	12,771	38,201,242
Net surplus / (deficit)	3,882,557	66,296	(4,356)	3,944,497	(16,921)	2,024,036	52,113	6,003,725
Balance at 1 January 2024	39,939,268	3,085,202	96,894	43,121,364	324,794	7,818,301	27,890	51,292,349
Transfer to / (from) funds	729,729	(729,729)	–	–	–	–	–	–
Balance at 31 December 2024	44,551,554	2,421,769	92,538	47,065,861	307,873	9,842,337	80,003	57,296,074

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

SINGAPORE ANGLICAN COMMUNITY SERVICES

Statement of Financial Activities
Year Ended 31 December 2024

	UNRESTRICTED				RESTRICTED			
	Building and			Sub total	Chaplaincy			Total
	Accumulated fund	Renovation fund	BIG fund		fund	Programmes funds	Other restricted funds	
2023	\$	\$	\$	\$	\$	\$	\$	\$
Incoming Resources:								
Voluntary income								
– Government subventions	23,432,765	–	–	23,432,765	–	8,567,700	–	32,000,465
– Donations	1,320,270	–	–	1,320,270	182,777	217,833	–	1,720,880
– Donations – utilisation of deferred donations	197,211	–	–	197,211	–	–	–	197,211
Amortisation of government grants	1,421,188	–	–	1,421,188	–	164,424	–	1,585,612
Utilisation of government grants	740,502	–	–	740,502	–	82,881	–	823,383
Income from client's activities	5,357,758	–	–	5,357,758	–	46,390	14,217	5,418,365
Client's fee waived	(31,761)	–	–	(31,761)	–	(12,146)	–	(43,907)
Enterprise project revenue	256,789	–	–	256,789	–	148,587	–	405,376
Investment income	1,079,987	13,689	–	1,093,676	–	147,443	–	1,241,119
Sundry income	38,207	–	–	38,207	–	55,505	–	93,712
Total incoming resources	33,812,916	13,689	–	33,826,605	182,777	9,418,617	14,217	43,442,216
Resources Expended:								
Chaplaincy operating expenses	–	–	–	–	210,345	–	–	210,345
Client's activities expenses	1,181,287	–	5,259	1,186,546	–	185,583	29,802	1,401,931
Medical supplies and services	2,463,532	–	–	2,463,532	–	–	–	2,463,532
Depreciation	1,291,240	–	–	1,291,240	–	421,038	–	1,712,278
Depreciation of right-of-use assets	2,579,410	–	–	2,579,410	–	205,983	–	2,785,393
Enterprise project expenses	43,715	–	–	43,715	–	–	–	43,715
Loss on disposal of plant and equipment	6,931	–	–	6,931	–	733	–	7,664
Fund raising expenses	107,499	–	–	107,499	–	–	–	107,499
Operating lease expenses	150,371	–	–	150,371	–	84,991	–	235,362
Building services, management and maintenance expenses	2,085,124	–	–	2,085,124	–	380,840	–	2,465,964
Employee benefits expenses	17,187,511	–	–	17,187,511	–	4,749,675	1,260	21,938,446
Administrative costs	550,699	–	–	550,699	–	682,901	–	1,233,600
Interest expense on lease liabilities	74,646	–	–	74,646	–	13,450	–	88,096
Other operating expenses	92,636	–	–	92,636	–	131,732	–	224,368
Non-claimable GST	699,101	–	–	699,101	–	5,402	–	704,503
Total resources expended	28,513,702	–	5,259	28,518,961	210,345	6,862,328	31,062	35,622,696
Net surplus / (deficit)	5,299,214	13,689	(5,259)	5,307,644	(27,568)	2,556,289	(16,845)	7,819,520
Balance at 1 January 2023	34,745,401	3,071,513	102,153	37,919,067	352,362	5,156,665	44,735	43,472,829
Transfer (from) / to funds	(105,347)	–	–	(105,347)	–	105,347	–	–
Balance at 31 December 2023	39,939,268	3,085,202	96,894	43,121,364	324,794	7,818,301	27,890	51,292,349

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

SINGAPORE ANGLICAN COMMUNITY SERVICES

Statement of Financial Position As at 31 December 2024

	Notes	2024 \$	2023 \$
<u>Non-current assets</u>			
Property, plant and equipment	9	9,939,606	9,626,055
Right-of-use assets	10	6,575,230	3,647,993
Total non-current assets		<u>16,514,836</u>	<u>13,274,048</u>
<u>Current assets</u>			
Trade and other receivables	11	7,485,466	6,723,893
Other non-financial assets	12	942,301	834,160
Other financial assets	13	21,106,365	—
Cash and cash equivalents	14	36,848,083	54,438,957
Total current assets		<u>66,382,215</u>	<u>61,997,010</u>
Total assets		<u>82,897,051</u>	<u>75,271,058</u>
<u>Unrestricted funds</u>			
Accumulated fund	15A	44,551,554	39,939,268
Building and renovation fund	15A	2,421,769	3,085,202
BIG fund	15A	92,538	96,894
Total unrestricted funds		<u>47,065,861</u>	<u>43,121,364</u>
<u>Restricted funds</u>			
Chaplaincy fund	15B	307,873	324,794
Programmes funds	15B	9,842,337	7,818,301
Other restricted funds	15B	80,003	27,890
Total restricted funds		<u>10,230,213</u>	<u>8,170,985</u>
Total funds		<u>57,296,074</u>	<u>51,292,349</u>
<u>Non-current liabilities</u>			
Deferred government grants / donations, non-current	17	8,218,886	9,454,616
Lease liabilities, non-current	19	3,370,611	1,264,808
Total non-current liabilities		<u>11,589,497</u>	<u>10,719,424</u>
<u>Current liabilities</u>			
Deferred government grants / donations, current	17	4,866,147	6,342,643
Trade and other payables	20	5,893,151	4,476,338
Lease liabilities, current	19	3,252,182	2,440,304
Total current liabilities		<u>14,011,480</u>	<u>13,259,285</u>
Total liabilities		<u>25,600,977</u>	<u>23,978,709</u>
Total funds and liabilities		<u>82,897,051</u>	<u>75,271,058</u>

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

SINGAPORE ANGLICAN COMMUNITY SERVICES

Statement of Changes in Funds
Year Ended 31 December 2024

Current year:

Opening balance at 1 January 2024

Net movement in funds:

Transfer of funds

Net surplus / (deficit) for the year

Balance as at 31 December 2024

UNRESTRICTED			RESTRICTED			
Accumulated fund \$	Building and Renovation fund \$	BIG fund \$	Sub total \$	Chaplaincy fund \$	Programmes funds \$	Other restricted funds \$
39,939,268	3,085,202	96,894	43,121,364	324,794	7,818,301	27,890
						8,170,985
						51,292,349
729,729	(729,729)	—	—	—	—	—
3,882,557	66,296	(4,356)	3,944,497	(16,921)	2,024,036	52,113
						2,059,228
44,551,554	2,421,769	92,538	47,065,861	307,873	9,842,337	80,003
						10,230,213
						6,003,725
						57,296,074

Previous year:

Opening balance at 1 January 2023

Net movement in funds:

Transfer of funds

Net surplus / (deficit) for the year

Balance as at 31 December 2023

UNRESTRICTED			RESTRICTED			
Accumulated fund \$	Building and Renovation fund \$	BIG fund \$	Sub total \$	Chaplaincy fund \$	Programmes funds \$	Other restricted funds \$
34,745,401	3,071,513	102,153	37,919,067	352,362	5,156,665	44,735
						5,553,762
						43,472,829
(105,347)	—	—	(105,347)	—	105,347	—
5,299,214	13,689	(5,259)	5,307,644	(27,568)	2,556,289	(16,845)
						2,511,876
39,939,268	3,085,202	96,894	43,121,364	324,794	7,818,301	27,890
						8,170,985
						7,819,520
						51,292,349

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

SINGAPORE ANGLICAN COMMUNITY SERVICES

Statement of Cash Flows Year Ended 31 December 2024

	<u>2024</u> \$	<u>2023</u> \$
<u>Cash flows from operating activities</u>		
Net surplus for the reporting year	6,003,725	7,819,520
Adjustments for:		
Amortisation of government grants	(1,334,154)	(1,585,612)
Depreciation of property, plant and equipment	1,541,348	1,712,278
Depreciation of right-of-use assets	2,894,520	2,785,393
Interest income	(1,577,860)	(1,241,119)
Loss on disposal of plant and equipment	6,315	7,664
Interest expense on lease liabilities	80,150	88,096
Operating cash flow before changes in working capital	7,614,044	9,586,220
Trade and other receivables	(761,573)	(2,432,775)
Other non-financial assets	(108,141)	(100,926)
Trade and other payables	1,416,813	731,932
Utilisation of restricted funds for operating activities	(3,730,628)	(3,884,730)
Government grants received and recognised in deferred grants / income	2,352,556	7,119,274
Cash restricted in use	(20,274)	(4,090,529)
Net cash flows from operating activities	<u>6,762,797</u>	<u>6,928,466</u>
<u>Cash flows from investing activities</u>		
Disposal of plant and equipment	3,538	37,318
Interest received	1,577,860	1,241,119
Additions of other financial assets	(21,106,365)	—
Purchase of plant and equipment	(1,864,752)	(829,936)
Net cash flows (used in) from investing activities	<u>(21,389,719)</u>	<u>448,501</u>
<u>Cash flows from financing activities</u>		
Repayment of lease liabilities	(2,984,226)	(2,865,048)
Net cash flows used in financing activities	<u>(2,984,226)</u>	<u>(2,865,048)</u>
Net (decrease) increase in cash and cash equivalents	(17,611,148)	4,511,919
Cash and cash equivalents, statement of cash flows, beginning balance	<u>39,644,778</u>	<u>35,132,859</u>
Cash and cash equivalents, statement of cash flows, ending balance (Note 14A)	<u>22,033,630</u>	<u>39,644,778</u>

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

SINGAPORE ANGLICAN COMMUNITY SERVICES

Notes to the Financial Statements 31 December 2024

1. General information

Singapore Anglican Community Services ("SACS" or the "Society") is registered in Singapore on 24 June 1975 under the Societies Act 1966. The Society is also a charity registered under the Charities Act 1994 and an approved Institutions of a Public Character under the Singapore Income Tax Act 1947. The financial statements are presented in Singapore dollar.

The principal activities of Society consist of rendering welfare services and community care.

The financial statements include the state of affairs and the results of the Society and the following centres:

- 1) Anglican Care Centre (Bukit Batok) ("ACC(BB)")
- 2) Anglican Care Centre (Farrer Park) ("ACC(FP)")
- 3) Anglican Care Centre (Hougang) ("ACC(HG)")
- 4) Anglican Care Centre (Pasir Ris) ("ACC(PR)")
- 5) Anglican Care Centre (Simei) ("ACC(SM)")
- 6) Anglican Care Centre (Yishun) ("ACC(YS)")
- 7) Anglican Cluster Operator (Jurong East, PEACE-Connect) ("ACO")
- 8) Anglican Family Centre ("AFC")
- 9) Anglican Senior Centre (Hillview) ("ASC (HV)")
- 10) CITY Community Services ("CITY")
- 11) Integrated Employment Services ("IES")
- 12) Anglican Senior Centre (Yishun / Jurong West / Tampines / Woodlands / Havelock / PEACE Connect@5 / PEACE-Connect@8)
- 13) St. Andrew's Nursing Home (Taman Jurong) ("SANH (TJ)")

The Board approved and authorised these financial statements for issue on the date of the statement by Board. They have the power to amend and reissue the financial statements.

The registered office address is: 10 Simei Street 3, Singapore 529897. The Society is situated in Singapore.

Statement of compliance with financial reporting standards

These financial statements have been prepared in accordance with the Financial Reporting Standards in Singapore ("FRS") and the related interpretations to FRS ("INT FRS") as issued by the Accounting Standards Committee under ACRA (ASC). They comply with the provisions of the Societies Act 1966 and Charities Act 1994.

Basis of preparation of the financial statements

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

SINGAPORE ANGLICAN COMMUNITY SERVICES

2. Disclosure of material accounting policy information and other explanatory information

2A. Material accounting policy information

Income recognition

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

(a) Grants

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Society will comply with conditions associated with the grant.

Government grants relating to costs are deferred and taken to the income and expenditure account over the period necessary to match them with the costs they are intended to compensate.

Government grants relating to assets are included in liabilities as “deferred government grant” and are taken to the income and expenditure account on a straight-line basis over the expected useful lives of the related assets.

(b) Donation and corporate sponsorship

Income from donation and corporate sponsorships are recognised at a point in time when received, except for committed donations and corporate sponsorship that are recorded when the commitments are signed. Such income is only deferred and recognised over time when the donor specifies that the grant or donation must only be used in future accounting periods; or donor has imposed conditions when must be met before the Society has unconditional entitlement.

(c) Rendering of service

Revenue from services rendered is recognised when the entity satisfies the performance obligation at a point in time generally when the significant acts have been completed and when transfer of control occurs. For services that are not material transactions revenue is recognised as the services are provided.

(d) Fund-raising

Income from special fund-raising events is recognised when the event takes place.

(e) Other income

Interest income is recognised on a time-proportion basis using the effective interest rate that takes into account the effective yield on the asset.

Gifts in kind

A gift in kind is based on an estimate of the fair value at the date of the receipt of the gift of the non-monetary asset or the grant of a right to the monetary asset. The gift is recognised if the amount of the gift can be measured reliably and there is no uncertainty that it will be received.

SINGAPORE ANGLICAN COMMUNITY SERVICES

2. Disclosure of material accounting policy information and other explanatory information

2A. Material accounting policy information

Employee benefits

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

Income tax

As a charity, the Society is exempt from tax on income and gains falling within section 13(1)(zm) of the Income Tax Act 1947 to the extent that these are applied to its charitable objects. No tax charges have arisen for the Society during the reporting year.

Foreign currency transactions

The functional currency is the Singapore dollar as it reflects the primary economic environment in which the Society operates. Transactions in foreign currencies are recorded in the functional currency at the rates ruling at the dates of the transactions. At each end of the reporting year, recorded monetary balances and balances measured at fair value that are denominated in non-functional currencies are reported at the rates ruling at the end of the reporting year and fair value measurement dates respectively. All realised and unrealised exchange adjustment gains and losses are dealt with in profit or loss except when a gain or loss on a non-monetary item is recognised in other comprehensive income, any exchange component of that gain or loss is recognised in other comprehensive income. The presentation is in the functional currency.

Property, plant and equipment

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

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

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

The gain or loss arising from the derecognition of an item of property, plant and equipment is recognised in statement of financial activities. The residual value and the useful life of an asset is reviewed at least at each end of the reporting year and, if expectations differ significantly from previous estimates, the changes are accounted for as a change in an accounting estimate, and the depreciation charge for the current and future periods are adjusted.

SINGAPORE ANGLICAN COMMUNITY SERVICES

2. Disclosure of material accounting policy information and other explanatory information

2A. Material accounting policy information

Right-of-use assets

The right-of-use assets are accounted and presented as if they were owned such as property, plant and equipment.

Leases of lessee

A lease conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration. Where a lease arrangement is identified, a liability to the lessor is recognised as a lease obligation calculated at the present value of minimum unavoidable lease payments. A corresponding right-of-use asset is recorded. Lease payments are apportioned between finance costs and reduction of the lease liability so as to reflect the interest on the remaining balance of the liability. Finance charges are recorded as a finance cost. Leases with a term of 12 months or less and leases for low value are not recorded as a liability and lease payments are recognised as an expense in profit or loss on a straight-line basis over the lease term.

Carrying amounts of non-financial assets

The amounts of the non-current non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised in the statement of profit or loss whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount.

Financial instruments

Recognition and derecognition of financial instruments:

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

SINGAPORE ANGLICAN COMMUNITY SERVICES

2. Disclosure of material accounting policy information and other explanatory information

2A. Material accounting policy information

Financial instruments

Classification of financial assets and financial liabilities and subsequent measurement:

The financial reporting standard on financial instruments requires the certain classification of financial assets and financial liabilities. At the end of the reporting year, the Society had the following classes:

- Financial asset classified as measured at amortised cost: A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at fair value through profit or loss ("FVTPL"), that is (a) the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Typically trade and other receivables, bank and cash balances are in this class.
- Financial liabilities are classified as at FVTPL in either of the following circumstances: (1) the liabilities are managed, evaluated and reported internally on a fair value basis; or (2) the designation eliminates or significantly reduces an accounting mismatch that would otherwise arise. All other financial liabilities are carried at amortised cost using the effective interest method. Reclassification of any financial liability is not permitted.

Cash and cash equivalents

Cash comprises cash on hand and demand deposits.

For the statement of cash flows, cash and cash equivalents includes cash and cash equivalents less cash subject to restriction and bank overdrafts payable on demand that form an integral part of cash management. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Cash flows are reported using the indirect method, whereby profit or loss is adjusted for the effects of transactions of a non-cash nature, and items of income or expense associated with investing or financing cash flows.

Fair value measurement

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

SINGAPORE ANGLICAN COMMUNITY SERVICES

2. Disclosure of material accounting policy information and other explanatory information

2A. Material accounting policy information

Fair value measurement

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

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

Other specific material accounting policy information and other explanatory information

These are included in the relevant notes to the financial statements.

2B. Judgements and sources of estimation uncertainties

Disclosures on significant judgements made in the process of applying the accounting policies and on material information about the assumptions management made about the future, and other major sources of estimation uncertainty at the end of the reporting year, that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below or in the in the corresponding notes to these financial statements. These estimates and assumptions are periodically monitored to ensure they incorporate all relevant information available at the date when financial statements are prepared. However, this does not prevent actual figures differing from estimates.

Estimating of useful lives of property, plant and equipment:

The estimates for the useful lives and related depreciation charges for property, plant and equipment are based on commercial and other factors which could change materially because of innovations and in response to market conditions. The depreciation charge is increased where useful lives are less than previously estimated lives, or the carrying amounts written off or written down for technically obsolete items or assets that have been abandoned. It is impracticable to disclose the extent of the possible effects. It is reasonably possible, based on existing knowledge, that outcomes within the next reporting year that are different from assumptions could require a material adjustment to the carrying amount of the balances affected. The carrying amount of the specific asset or class of assets at the end of the reporting year affected by the assumption is disclosed in Note 9 on property, plant and equipment.

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2. Disclosure of material accounting policy information and other explanatory information

2B. Judgements and sources of estimation uncertainties

Assessing expected credit loss allowance on trade receivables:

The assessment of the expected credit losses ("ECL") requires a degree of estimation and judgement. In measuring the ECL, management considers all reasonable and supportable information such as the Society's past experience at collecting receipts, any increase in the number of delayed receipts in the portfolio past the average credit period, and forward looking information such as forecasts of future economic conditions. The carrying amounts might change materially within the next reporting year but these changes may not arise from assumptions or other sources of estimation uncertainty at the end of the reporting year. The carrying amount is disclosed in Note 11 on trade and other receivables.

3. Related party relationships and transactions

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

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

Related parties in these financial statements include the fellow entities which are under the common significant influence of The Diocese of Singapore.

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

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3. Related party relationships and transactions

3A. Related parties transactions:

There are transactions and arrangements between the Society and related parties and the effects of these on the basis determined between the parties are reflected in these financial statements. The related party balances and transfer of resources, services or obligations if any are unsecured, without fixed repayment terms and interest or charge unless stated otherwise.

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

Material related party transactions:

	<u>Related parties</u>	
	<u>2024</u>	<u>2023</u>
	\$	\$
Share of administrative expenses	(2,774,758)	(2,335,273)
Recharge of administrative expenses	<u>1,695,979</u>	<u>1,619,376</u>

3B. Other receivables from and other payables to related parties:

The trade transactions and the related receivables and payables balances arising from sales and purchases of goods and services are disclosed elsewhere in the notes to the financial statements.

The movements in other receivables from and other payables to related parties are as follows:

	<u>Related parties</u>	
	<u>2024</u>	<u>2023</u>
	\$	\$
<u>Other receivables / (other payables)</u>		
Balance at beginning of the year – net debit / (credit)	85,962	(123,971)
Amounts paid in and settlement of liabilities on behalf of the Society	(1,254,812)	(827,199)
Amounts paid out and settlement of liabilities on behalf of related parties	<u>1,037,276</u>	<u>1,037,132</u>
Balance at end of the year – net (credit) / debit	<u>(131,574)</u>	<u>85,962</u>
Presented in statement of financial position as:		
Other receivables (Note 11)	10,136	214,554
Other payables (Note 20)	<u>(141,710)</u>	<u>(128,592)</u>
	<u>(131,574)</u>	<u>85,962</u>

3C. Key management compensation:

	<u>2024</u>	<u>2023</u>
	\$	\$
Salaries and other short-term employee benefits	<u>726,015</u>	<u>670,373</u>

Key management personnel include group chief executive officer and heads of services. No honorarium, fees or other benefits were paid to advisors, any member of the board and the management committee.

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4. Investment income

	<u>2024</u>	<u>2023</u>
	\$	\$
Interest income from financial institutions	1,577,860	1,241,119
Total investment income	<u>1,577,860</u>	<u>1,241,119</u>
Presented as investment income in:		
Accumulated fund	1,142,408	1,079,987
Building and renovation fund	66,296	13,689
Programmes funds	369,156	147,443
Total investment income	<u>1,577,860</u>	<u>1,241,119</u>

5. Tax deductible receipts

The Society enjoys a concessionary tax treatment whereby qualifying donors are granted 2.5 times tax deduction for the donations made to the general funds of the Society. The Society's Institutions of a Public Character ("IPC") status for general donations is for the period from 1 July 2022 to 31 December 2024, and renewed for the period from 1 January 2025 to 31 December 2027.

	<u>2024</u>	<u>2023</u>
	\$	\$
Tax deductible receipts issued for donations collected	<u>1,175,677</u>	<u>1,172,756</u>

6. Government subventions

	<u>2024</u>	<u>2023</u>
	\$	\$
Government subsidies for land rent	864,378	858,382
Government subsidies for rental of premises	2,378,289	2,394,623
Government subsidies for expenses and capital expenditure	29,042,263	28,747,460
Total government subventions	<u>32,284,930</u>	<u>32,000,465</u>
Presented as government subventions in:		
Accumulated fund	23,484,676	23,432,765
Programmes funds	8,800,254	8,567,700
Total government subventions	<u>32,284,930</u>	<u>32,000,465</u>

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7. Employee benefits expense

	<u>2024</u> \$	<u>2023</u> \$
Short term employee benefits expense	19,808,441	17,936,085
Contributions to defined contribution plan	3,664,682	3,465,530
Staff training	100,310	250,235
Other benefits	366,725	286,596
Total employee benefits expense	<u>23,940,158</u>	<u>21,938,446</u>
Presented as employee benefit expense in:		
Accumulated fund	18,404,992	17,187,511
Programmes funds	5,534,936	4,749,675
Other restricted funds	230	1,260
Total employee benefits expense	<u>23,940,158</u>	<u>21,938,446</u>

8. Income tax

The Society is exempted from tax on income and gain falling within section 13(1)(zm) of the Singapore Income Tax Act 1947 to the extent that these are applied to its charitable objects. Therefore, no provision for income tax has been made in the financial statements.

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9. Property, plant and equipment

	Leasehold building \$	Donated leasehold building \$	Renovations \$	Furniture, fittings, computers and office equipment \$	Motor vehicles \$	Medical and kitchen equipment \$	Total \$
Cost:							
At 1 January 2023	8,849,785	4,500,000	9,663,704	6,094,860	158,498	684,190	29,951,037
Additions	—	—	168,780	563,092	—	98,064	829,936
Disposals	—	—	—	(145,798)	—	(6,840)	(152,638)
At 31 December 2023	8,849,785	4,500,000	9,832,484	6,512,154	158,498	775,414	30,628,335
Additions	—	—	1,163,755	672,903	—	28,094	1,864,752
Disposals	—	—	(20,096)	(278,542)	—	(46,535)	(345,173)
At 31 December 2024	8,849,785	4,500,000	10,976,143	6,906,515	158,498	756,973	32,147,914
Accumulated depreciation:							
At 1 January 2023	5,274,218	625,000	8,364,604	4,596,691	127,833	409,312	19,397,658
Depreciation for the year	294,993	75,000	443,911	752,478	8,000	137,896	1,712,278
Disposals	—	—	—	(102,116)	—	(5,540)	(107,656)
At 31 December 2023	5,569,211	700,000	8,808,515	5,247,053	135,833	541,668	21,002,280
Depreciation for the year	294,993	75,000	422,756	662,000	8,000	78,599	1,541,348
Disposals	—	—	(20,096)	(274,256)	—	(40,968)	(335,320)
At 31 December 2024	5,864,204	775,000	9,211,175	5,634,797	143,833	579,299	22,208,308
Carrying value:							
At 1 January 2023	3,575,567	3,875,000	1,299,100	1,498,169	30,665	274,878	10,553,379
At 31 December 2023	3,280,574	3,800,000	1,023,969	1,265,101	22,665	233,746	9,626,055
At 31 December 2024	2,985,581	3,725,000	1,764,968	1,271,718	14,665	177,674	9,939,606

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9. Property, plant and equipment

	<u>2024</u>	<u>2023</u>
	\$	\$
Depreciation expense charged to:		
Accumulated fund	1,178,325	1,291,240
Programmes funds	363,023	421,038
	<u>1,541,348</u>	<u>1,712,278</u>

The useful lives are as follows:

Leasehold building	– 30 years
Donated leasehold building	– 60 years
Renovations	– 3 to 5 years
Furniture, fittings, computers and office equipment	– 2 to 5 years
Motor vehicles	– 5 to 10 years
Medical and kitchen equipment	– 5 years

Cost also includes acquisition cost, borrowing cost capitalised and any cost directly attributable to bringing the asset or component to the location and condition necessary for it to be capable of operating in the manner intended by management. Subsequent costs are recognised as an asset only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. All other repairs and maintenance are charged to profit or loss when they are incurred.

Donated Leasehold Building relates to the premises at 4 Hillview Rise #02–22 Singapore 667979 ("HillV2") – a mixed use development comprising residential and commercial components. Its use is restricted to charitable purposes (as defined in the Charities Act 1994); such use is consistent with the zoning of "Community Sports Facilities Scheme"; and as approved by Transurban Properties Pte Ltd (the Donor); and it is not to be sold, transferred, leased, sub-leased, let, sub-let, licensed, assigned, parted with or otherwise disposed of except with prior written approval from the Donor.

The aforesaid building was valued at \$4,500,000 by an external independent valuer on 4 September 2014. The transfer of legal title of the aforesaid building was completed on 7 August 2017.

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10. Right-of-use assets

The Society leased its land and buildings. The right-of-use assets in the statement of financial position are as follows:

	<u>2024</u>	<u>2023</u>
	\$	\$
At beginning of the year	8,390,522	8,291,301
Additions	5,821,757	1,415,209
Disposals	<u>(4,975,160)</u>	<u>(1,315,988)</u>
At end of the year	<u>9,237,119</u>	<u>8,390,522</u>
<u>Accumulated depreciation and impairment losses:</u>		
At beginning of the year	4,742,529	3,273,124
Depreciation for the year	2,894,520	2,785,393
Disposals	<u>(4,975,160)</u>	<u>(1,315,988)</u>
At end of the year	<u>2,661,889</u>	<u>4,742,529</u>
<u>Carrying value</u>		
At end of the year	<u>6,575,230</u>	<u>3,647,993</u>

The lease rental terms are negotiated for a term of two to five years. Right-of-use assets are depreciated between two to five years based on the lease terms.

11. Trade and other receivables

	<u>2024</u>	<u>2023</u>
	\$	\$
<u>Trade receivables:</u>		
Outside parties	1,529,247	1,312,803
Less: Allowance for impairment	(39,046)	(18,007)
Less: Claimable from Medifund and Medifund Silver	(1,250,298)	(1,102,369)
Less: Claimable from Financial Assistance Scheme	(10,484)	—
Related parties (Note 3)	249,541	325,112
Subtotal	<u>478,960</u>	<u>517,539</u>
<u>Other receivables:</u>		
Grants and subsidies receivables	6,424,586	5,590,980
Related parties (Note 3)	10,136	214,554
Outside parties	571,784	400,820
Subtotal	<u>7,006,506</u>	<u>6,206,354</u>
Total trade and other receivables	<u>7,485,466</u>	<u>6,723,893</u>
<u>Movement in above allowance:</u>		
Balance at beginning of the year	18,007	4,827
Charge for trade receivables to statement of financial activities	<u>21,039</u>	<u>13,180</u>
Balance at end of the year	<u>39,046</u>	<u>18,007</u>

The expected credit losses ("ECL") on the above trade receivables are based on the simplified approach to measuring ECL which uses a lifetime ECL allowance approach for all trade receivables recognised from initial recognition of these assets. These assets are grouped based on shared credit risk characteristics and the days past due for measuring the ECL including the impact of the current economic conditions.

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11. Trade and other receivables

As part of the process of setting customer credit limits, different credit terms are used. The average credit period generally granted to trade receivable customers is about 7 days (2023: 7 days). But some clients take a longer period to settle the amounts.

There is no concentration of credit risk with respect to trade receivables, as there are a large number of customers.

(a) Ageing analysis of the age of trade receivable amounts that are past due as at the end of reporting year but not impaired:

	<u>2024</u>	<u>2023</u>
	\$	\$
Trade receivables:		
Less than 60 days	418,779	412,024
61 to 90 days	140,265	111,277
Over 90 days	565,659	465,093
Total	<u>1,124,703</u>	<u>988,394</u>

(b) Ageing analysis as at the end of reporting year of trade receivable amounts that are impaired:

	<u>2024</u>	<u>2023</u>
	\$	\$
Trade receivables:		
Over 90 days	39,046	18,007
Total	<u>39,046</u>	<u>18,007</u>

The allowance on trade receivables is based on individual accounts totalling \$39,046 (2023: \$18,007) that are determined to be impaired at the end of reporting year. These are not secured.

The other receivables at amortised cost shown above are subject to the expected credit loss model under the financial reporting standard on financial instruments. The other receivables at amortised cost and which can be graded as low risk individually are considered to have low credit risk.

12. Other non-financial assets

	<u>2024</u>	<u>2023</u>
	\$	\$
Deposits to secure services	731,013	690,888
Prepayments	211,288	143,272
	<u>942,301</u>	<u>834,160</u>

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13. Other financial assets

Movements in balances

	<u>2024</u>	<u>2023</u>
	\$	\$
Movements during the year:		
Amortised cost at beginning of the year	—	—
Additions	21,106,365	—
Amortised cost at end of the year	<u>21,106,365</u>	<u>—</u>

The financial instruments at amortised cost relate to investments in Singapore Treasury Bills and bear interest ranging from 2.68% to 3.35%. The fair value of these investments are based on prices quoted in an active market (Level 1) at the end of the reporting year.

The financial instruments will mature within one year from the end of the reporting year.

The credit rating of the issuer of the financial assets has been rated AAA or above by one or more rating agencies.

14. Cash and cash equivalents

	<u>2024</u>	<u>2023</u>
	\$	\$
Cash in hand	15,848	14,851
Cash at bank	8,276,876	16,150,344
Fixed deposits with financial institutions	28,555,359	38,273,762
Cash at end of the year	<u>36,848,083</u>	<u>54,438,957</u>

A summary of maturity dates of fixed deposits at the end of reporting year are as follows:

	<u>2024</u>	<u>2023</u>
	\$	\$
Within 4 to 12 months	<u>28,555,359</u>	<u>38,273,762</u>
Interest earning balance	<u>28,555,359</u>	<u>38,273,762</u>

The rate of interest of these deposits as at the reporting date is between 2.45% and 3.80% (2023: 0.85% and 4.30%) per annum.

	<u>2024</u>	<u>2023</u>
	\$	\$
Restricted funds:		
Cash held under deferred grants/donations	4,469,876	6,556,900
Cash held under restricted funds (Note 18)	10,344,577	8,175,159
Cash pledged for bank facilities (a)	—	62,120
	<u>14,814,453</u>	<u>14,794,179</u>

(a) This is for amounts held by a bank to cover bank guarantees issued.

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14. Cash and cash equivalents

14A. Cash and cash equivalents in the statement of cash flows:

	<u>2024</u>	<u>2023</u>
	\$	\$
Amount as shown above	36,848,083	54,438,957
Cash restricted in use	<u>(14,814,453)</u>	<u>(14,794,179) ^(a)</u>
Cash and cash equivalents for statement of cash flows purposes at end of the year	<u>22,033,630</u>	<u>39,644,778</u>

^a: The amount of cash restricted in use as at 31 December 2023 was changed from \$51,863,358 to \$14,794,179. Consequently, reclassifications were made to the Statement of Cash Flows.

15. Funds

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

Monies received where the Society is not the owner and beneficiary is accounted for as restricted fund. The receipts and payments in respect of restricted funds are taken directly to the statement of financial activities and the net assets relating to these funds are shown as separate line in the statement of financial position.

15A. Unrestricted funds

	<u>2024</u>	<u>2023</u>
	\$	\$
Accumulated fund (a)	44,551,554	39,939,268
Building and renovation fund (b)	2,421,769	3,085,202
BIG fund (c)	92,538	96,894
Total unrestricted funds	<u>47,065,861</u>	<u>43,121,364</u>

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15. Funds

15A. Unrestricted funds

(a) Accumulated fund

	<u>2024</u>	<u>2023</u>
	\$	\$
Balance at beginning of the year	39,939,268	34,745,401
Surplus – Anglican Care Centre (Bukit Batok)	331,320	258,112
Surplus – Anglican Care Centre (Farrer Park)	9,250	112,204
Surplus – Anglican Care Centre (Hougang)	610,607	724,835
Surplus – Anglican Care Centre (Pasir Ris)	60,800	89,430
Surplus – Anglican Care Centre (Simei)	345,271	1,070,485
Surplus – Anglican Care Centre (Yishun)	103,210	218,048
Surplus – Anglican Senior Centre (Hillview)	366,540	364,767
Surplus – CITY Community Services	3,448	(570)
Surplus – Head Office	261,999	990,460
Surplus – St Andrew's Nursing Home (Taman Jurong)	1,790,112	1,471,443
Surplus for the year	3,882,557	5,299,214
Transfer from / (to) Programmes funds	729,729	(105,347)
Balance at end of the year	44,551,554	39,939,268
Annual operating expenditure *	30,193,185	28,513,702
Ratio of reserves to annual operating expenditure (times)	1.48	1.40

* Annual operating expenditure represents total resources expended for accumulated funds.

(b) Building and renovation fund

Building and renovation fund represents funds designated to finance the purchase of property or renovation of property.

(c) BIG fund

BIG fund represents funds designated for the welfare and practical assistance to needy children and their families.

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15. Funds

15B. Restricted funds

	<u>2024</u>	<u>2023</u>
	\$	\$
Programmes funds (Note 16)	9,842,337	7,818,301
Chaplaincy fund (a)	307,873	324,794
<u>Other restricted funds</u>		
AFC – Project fund (b)	16,039	25,467
Other restricted funds (c)	63,964	2,423
Subtotal	<u>80,003</u>	<u>27,890</u>
Total restricted funds	<u>10,230,213</u>	<u>8,170,985</u>

- (a) Chaplaincy fund represents funds received from churches and donors designated to finance the chaplaincy activities for the staff and clients.
- (b) Anglican Family Centre ("AFC") project fund was donation mainly for the educational and physical needs of clients or children in Anglican Family Centre.
- (c) Others include:
- Trailblazer Fund represents donation from Temasek Care for educational and physical needs of clients and children and building up staff competency in Anglican Family Care.
 - Donation from Westside Anglican Church towards the supports of vocational training programme to clients for work done in the thrift shop at Anglican Care Centre (Bukit Batok).
 - Nurse Fellowship represents support for foreign nurse fellowship programs to encourage networking and enhance their welfare at St Andrew's Nursing Home (Taman Jurong)
 - Palliative Care Project provides for the fulfillment of final wishes for terminally ill or palliative residents at St Andrew's Nursing Home (Taman Jurong)
 - Minimart sponsors expenses for the minimart at St Andrew's Nursing Home (Taman Jurong)
 - Hari Raya Project funds Hari Raya celebrations at St Andrew's Nursing Home (Taman Jurong)
 - Resident Welfare Fund (RWF) supports the purchase of essential items for residents with no next of kin at St Andrew's Nursing Home (Taman Jurong)
 - Resident Program Fund provides resources needed for running resident-related programs, activities, and events at St Andrew's Nursing Home (Taman Jurong)

For (a) Chaplaincy fund, (b) AFC – Project fund and (c) Other restricted funds, these funds are expected to be utilised on an ongoing basis.

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16. Programmes funds

Programmes funds represent accumulated reserves received for specific programmes. The Reserves are restricted to the operations of these programmes only, for the benefits of their intended clients. In keeping with the funds / donors' intent for the use of monies, the reserves will not be transferred out of the programmes for other purposes.

16A. Integrated Employment Services (IES)

Integrated Employment Services Fund (IES) comprises mainly a grant from Community Chest through National Council of Social Services (NCSS) and donations received from individual and corporate donors. This programme provides employment support and training to persons with mental illness to secure and sustain employment, with ongoing job support for a period of 6 months or more, depending on the need of the employer or employee. The programme also provides Employee Assistance Program which aims to build a mentally resilient workforce and organisational wellbeing through training and counselling.

Movements in accumulated reserves restricted to IES programmes are as follows:

	<u>2024</u>	<u>2023</u>
	\$	\$
<u>Incoming resources:</u>		
ComChest funding	1,198,030	1,181,150
Interest / Other income	9,090	19,255
Total incoming resources	<u>1,207,120</u>	<u>1,200,405</u>
<u>Resources expended:</u>		
Salaries	765,516	852,170
CPF	156,703	124,073
Bonus	245,476	211,166
Staff benefits	45,582	22,853
Expenditure on manpower	1,213,277	1,210,262
Client's activities expenses	19,561	33,409
Depreciation	6,283	6,827
Building services and maintenance expenses	36,000	14,196
Administrative cost	141,498	161,099
Other operating expenses	18,621	67,094
Total resources expended	<u>1,435,240</u>	<u>1,492,887</u>
Net deficit	(228,120)	(292,482)
Balance at beginning of the year	<u>393,685</u>	<u>686,167</u>
Balance at the end of the year	<u>165,565</u>	<u>393,685</u>

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16. Programmes funds

16B. Crisis Shelter Programme Fund

Crisis Shelter Programme is aimed to provide safe and temporary accommodation to women and their children in crisis and to empower families and enhance their independence and resilience for integration into the community.

	<u>2024</u> \$	<u>2023</u> \$
<u>Incoming resources:</u>		
Grant from MSF	1,656,729	1,584,614
Donation	29,286	52,190
Sundry income	178,593	103,677
Total incoming resources	<u>1,864,608</u>	<u>1,740,481</u>
<u>Resources expended:</u>		
Salaries and CPF	616,840	560,339
Bonus	151,145	123,201
Staff benefits	27,022	24,458
Expenditure on manpower	795,007	707,998
Clients' activities	29,193	26,088
Depreciation	274,631	307,387
Building services and maintenance expenses	82,015	64,425
Administrative cost	133,692	140,523
Other operating expended	25,183	18,132
Total resources expended	<u>1,339,721</u>	<u>1,264,553</u>
Net surplus	524,887	475,928
Balance at beginning of the year	3,549,329	3,073,401
Balance at end of the year	<u>4,074,216</u>	<u>3,549,329</u>

SINGAPORE ANGLICAN COMMUNITY SERVICES

16. Programmes funds

16C. PeCCO

PeCCo Fund comprise mainly grants from Ministry of Social and Family Development (MSF), Ministry of Health (MOH) and donations received from individual and corporate donors. The Society is appointed to operate Senior Activity Centre (Cluster Support) and Senior Group Homes and to provide integrated localised services to support vulnerable seniors living in the community. The SAC@5 and SAC@8 programmes have been subsumed under AAC5 and AAC8 respectively during the reporting year and the deficit funds have been transferred accordingly. In financial year 2023, PeCCO ceased to operate and the programmes funds are transferred to Cluster Support @ (Jurong East, PEACE-Connect) and Anglican Senior Centre (ASC).

	CS \$	SGH \$	SAC@5 \$	SAC@8 \$	CREST \$	C2H \$	CBP \$	HAPPY \$	AAC8 \$	AAC5 \$	HPC \$	Total \$
2024:												
Balance at beginning of the year	-	-	-	-	-	-	-	-	-	-	-	-
Transfer (from) / to funds	-	-	-	-	-	-	-	-	-	-	-	-
Balance at end of the year	-	-	-	-	-	-	-	-	-	-	-	-
2023:												
Balance at beginning of the year	952,891	(178,949)	-	-	398,625	48,186	423	8,161	(331,773)	(88,653)	229,390	1,038,301
Transfer (from) / to funds	(952,891)	178,949	-	-	(398,625)	(48,186)	(423)	(8,161)	331,773	88,653	(229,390)	(1,038,301)
Balance at end of the year	-	-	-	-	-	-	-	-	-	-	-	-

SINGAPORE ANGLICAN COMMUNITY SERVICES

16. Programmes funds

16D. Cluster Support @ (Jurong East, PEACE-Connect)

Fund comprise mainly grants from Ministry of Health (MOH), Agency for Integrated Care (AIC) and Ministry Social and Family Development (MSF), donations received from individual and corporate donors. The Society is appointed to operate Community Case Management Services (CCMS), Community Resource Engagement and Support Team (CREST) and Senior Group Homes (SGH) to provide integrated localised care services to support vulnerable seniors and individuals living in the community.

2024:	CS-JE	CS-PC	CBP	SGH-JE	SGH-PC	HPC	CRESTES	CRESTSS	CREST-PC	HAPPY	CSSH	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Incoming resources:												
Government subventions	530,220	845,614	-	57,049	56,707	485,053	360,509	311,789	367,064	-	-	3,014,005
Amortisation of government grants	1,350	38,955	-	-	-	-	1,997	1,157	-	-	-	43,459
Utilisation of government grant	-	253	-	-	-	-	-	-	-	-	-	253
Client's fees	-	-	-	6,605	9,982	-	-	-	-	-	-	16,587
Donations	-	10,000	-	-	-	-	-	-	-	-	-	10,000
Interest income	178,544	-	-	-	-	-	-	-	-	-	-	178,544
Sundry income	2,686	48,000	-	-	-	-	-	-	-	-	-	50,686
Total incoming resources	712,800	942,822	-	63,654	66,689	485,053	362,506	312,946	367,064	-	-	3,313,534
Resources expended:												
Salaries and CPF	313,756	321,794	-	34,904	39,948	211,125	245,629	198,863	259,830	-	-	1,625,849
Bonus	70,288	81,383	-	18,704	5,005	55,042	68,752	51,259	71,152	-	-	422,585
Staff benefits	18,632	18,906	-	1,497	697	35,520	24,246	14,071	21,769	-	-	135,338
Expenditure on manpower	402,676	422,083	-	55,105	45,650	302,687	338,627	264,193	352,751	-	-	2,183,772
Client's activities expenses	-	279	-	-	-	601	54	-	912	-	-	1,846
Operating lease expenses	1,461	2,058	-	3,221	4,966	-	-	-	5,256	-	-	16,962
Depreciation	6,950	46,100	-	-	-	-	2,007	1,752	-	-	-	56,809
Interest expenses on lease liability	212	261	-	-	-	-	-	-	-	-	-	473
Building services and maintenance expenses	-	-	-	-	-	-	-	-	-	-	-	-
Administrative cost	17,482	16,305	-	8,622	7,058	-	-	-	125	-	-	49,592
Other operating expenses	58,811	52,249	-	461	366	38,079	31,573	30,595	33,636	-	-	245,770
Total resources expended	6,980	966	-	74	27	363	-	-	77	-	-	8,487
	494,572	540,301	-	67,483	58,067	341,730	372,261	296,540	392,757	-	-	2,563,711
Net surplus / (deficit)	218,228	402,521	-	(3,829)	8,622	143,323	(9,755)	16,406	(25,693)	-	-	749,823
Balance at beginning of the year	596,502	1,340,295	3,187	(21,515)	(144,416)	270,447	2,025	163,279	432,200	8,161	48,186	2,698,351
Balance at end of the year	814,730	1,742,816	3,187	(25,344)	(135,794)	413,770	(7,730)	179,685	406,507	8,161	48,186	3,448,174

SINGAPORE ANGLICAN COMMUNITY SERVICES

16. Programmes funds

16D. Cluster Support @ (Jurong East, PEACE-Connect)

	CS-JE \$	CS-PC \$	CBP \$	SGH-JE \$	SGH-PC \$	HPC \$	CRESTES \$	CRESTSS \$	CRESTPC \$	HAPPY \$	CSH \$	Total \$
2023:												
Incoming resources:												
Government subventions	669,980	731,341	2,764	38,475	38,303	343,024	336,672	334,751	328,723	-	-	2,824,033
Amorisation of government grants	2,314	53,350	-	-	-	-	1,997	1,157	-	-	-	58,818
Utilisation of government grant	-	24,118	-	-	-	-	-	-	-	-	-	24,118
Client's fees	-	-	-	6,444	11,254	-	-	-	-	-	-	17,698
Donations	-	28,547	-	-	-	-	-	-	-	-	-	28,547
Interest income	30,534	-	-	-	-	-	-	-	-	-	-	30,534
Sundry income	2,624	48,000	-	-	-	-	-	-	-	-	-	50,624
Total incoming resources	705,452	885,356	2,764	44,919	49,557	343,024	338,669	335,908	328,723	-	-	3,034,372
Resources expended:												
Salaries and CPF	314,452	287,999	-	31,353	4,323	196,586	241,942	166,250	198,949	-	-	1,441,854
Bonus	78,422	65,909	-	7,844	-	48,671	57,696	43,930	49,256	-	-	351,728
Staff benefits	(4,171)	22,433	-	517	(10)	31,813	11,721	3,324	3,712	-	-	69,339
Expenditure on manpower	388,703	376,341	-	39,714	4,313	277,070	311,359	213,504	251,917	-	-	1,862,921
Client's activities expenses	588	1,419	-	-	-	-	-	-	1,919	-	-	3,926
Operating lease expenses	1,152	3,669	-	3,172	4,907	412	6	4	4,851	-	-	18,173
Depreciation	8,176	60,302	-	-	-	-	2,317	1,274	-	-	-	72,069
Loss on disposal of fixed assets	-	443	-	-	-	-	-	-	-	-	-	443
Interest expenses on lease liability	272	455	-	-	-	-	-	-	-	-	-	727
Building services and maintenance expenses	14,618	9,413	-	13,347	6,183	28	203	122	6,223	-	-	50,137
Administrative cost	46,227	41,380	-	319	(420)	24,277	23,763	22,284	27,011	-	-	184,841
Other operating expenses	17,853	4,530	-	39	41	180	9,900	7,200	3,227	-	-	42,870
Total resources expended	477,589	497,952	-	56,591	15,024	301,967	347,448	244,388	295,148	-	-	2,236,107
Net surplus / (deficit)	227,863	387,404	2,764	(11,672)	34,533	41,057	(8,779)	91,520	33,575	-	-	798,265
Balance at beginning of the year	368,639	-	-	(9,843)	-	-	-	-	-	-	-	358,796
Transfer to / (from) funds	-	952,891	423	-	(178,949)	229,390	10,804	71,759	398,625	8,161	48,186	1,541,290
Balance at end of the year	596,502	1,340,295	3,187	(21,515)	(144,416)	270,447	2,025	163,279	432,200	8,161	48,186	2,698,351

SINGAPORE ANGLICAN COMMUNITY SERVICES

16. Programmes funds

16E. Anglican Senior Centre (ASC)

ASC provides active ageing programmes and activities such as healthy nutrition and exercise, arts and crafts, community befriending, community health education, and programmes designed to empower seniors to age well in the community. ASC also provides befriending and buddying and basic health prevention programmes such as functional and dementia screening for seniors with declining health functions and collaborate with the hospital system to provide community nursing posting to the seniors.

2024:

Incoming resources:

Government subventions
Amortisation of government grants
Utilisation of government grant
Donations
Interest income
Sundry income
Total incoming resources

	ASC Yishun \$	ASC Jurong West \$	ASC Tampines \$	ASC Woodlands \$	ASC Havelock \$	ASC PC5 \$	ASC PC8 \$	Total \$
	427,004	428,218	409,487	433,560	446,499	442,865	513,106	3,100,739
	—	386	—	2,327	—	—	2,658	5,371
	16,963	21,763	16,763	16,763	20,963	34,321	95,486	129,807
	4,598	4,598	4,598	4,598	4,598	19,592	36,808	149,615
	—	—	—	—	—	4,598	4,598	32,186
	448,565	454,965	430,848	457,248	472,060	501,376	657,519	3,422,581

Resources expended:

Salaries and CPF
Bonus
Staff benefits
Expenditure on manpower
Client's activities expenses
Operating lease expenses
Depreciation
Interest expenses on lease liability
Building services and maintenance expenses
Administrative cost
Other operating expenses
Total resources expended

	186,297	131,331	113,874	94,093	112,378	202,410	189,167	1,029,550
	51,705	41,513	25,915	22,313	29,166	50,201	51,999	272,812
	5,020	5,584	6,798	4,384	3,034	6,989	8,709	40,518
	243,022	178,428	146,587	120,790	144,578	259,600	249,875	1,342,880
	26,900	20,260	20,644	5,777	6,965	37,601	88,171	206,318
	269	1,267	1,983	597	5,735	3,292	18,178	31,321
	26,521	28,801	39,837	32,465	52,708	17,319	31,192	228,843
	183	209	3,277	550	2,238	694	1,360	8,511
	53,937	52,485	52,995	49,116	50,510	23,783	39,514	322,340
	35,864	35,690	36,304	34,761	35,021	35,279	37,330	250,249
	8,551	7,552	7,575	7,578	7,715	7,334	8,368	54,673
	395,247	324,692	309,202	251,634	305,470	384,902	473,988	2,445,135

Net surplus

Balance at beginning of the year
Balance at end of the year

	53,318	130,273	121,646	205,614	166,590	116,474	183,531	977,446
	251,899	203,945	231,134	286,278	219,587	59,479	(77,386)	1,176,936
	305,217	334,218	352,780	493,892	386,177	175,953	106,145	2,154,382

SINGAPORE ANGLICAN COMMUNITY SERVICES

16. Programmes funds

16E. Anglican Senior Centre (ASC)

2023:

Incoming resources:	ASC Yishun \$	ASC Jurong West \$	ASC Tampines \$	ASC Woodlands \$	ASC Havelock \$	ASC PC5 \$	ASC PC8 \$	Total \$
Government subventions	485,019	441,982	454,882	451,128	467,821	420,984	491,699	3,193,515
Amortisation of government grants	—	386	3,722	7,081	—	—	27,955	39,144
Utilisation of government grant	—	—	—	—	—	37,039	21,724	58,763
Donations	16,246	20,946	17,385	16,966	21,200	16,362	27,989	137,094
Interest income	2,020	2,020	2,020	2,020	2,020	720	720	11,540
Sundry income	—	—	—	—	—	—	3,303	3,303
Total incoming resources	483,285	465,334	478,009	477,195	491,041	475,105	573,390	3,443,359
Resources expended:								
Salaries and CPF	106,308	103,544	82,149	90,611	86,300	153,964	141,038	763,914
Bonus	23,910	24,742	13,824	17,690	19,495	45,819	38,191	183,671
Staff benefits	1,998	3,096	(760)	2,639	2,074	7,311	4,550	20,908
Expenditure on manpower	132,216	131,382	95,213	110,940	107,869	207,094	183,779	968,493
Client's activities expenses	17,483	8,052	23,027	9,283	7,080	29,490	27,745	122,160
Operating lease expenses	251	1,279	1,983	544	5,447	3,808	16,393	29,705
Depreciation	25,429	27,808	38,082	36,653	53,670	25,122	33,973	240,737
Interest expenses on lease liability	579	623	286	1,024	3,667	2,140	—	8,329
Building services and maintenance expenses	42,620	41,050	41,866	39,111	43,578	24,239	19,618	252,082
Administrative cost	28,765	29,111	26,576	28,865	27,260	27,076	28,785	196,438
Other operating expenses	7,368	6,793	6,769	5,838	7,355	8,004	8,710	50,837
Total resources expended	254,711	246,098	233,812	232,258	255,926	326,973	319,003	1,868,781
Net surplus	228,574	219,236	244,197	244,937	235,115	148,132	254,387	1,574,578
Balance at beginning of the year	—	—	—	—	—	—	—	—
Transfer to / (from) funds	23,325	(15,291)	(13,063)	43,341	(15,528)	(88,653)	(331,773)	(397,642)
Balance at end of the year	251,899	203,945	231,134	288,278	219,587	59,479	(77,386)	1,176,936

SINGAPORE ANGLICAN COMMUNITY SERVICES

17. Deferred government grant / donations

	Community Silver Trust \$	CareNShare \$	Building Fund – Hillv2 \$	Building Fund – Simei Care Centre \$	Government grant for capital expenditure \$	Financial Assistance Scheme \$	Medifund and Medifund Silver \$	President Challenge Fund \$	Others \$	Total \$
At 1 January 2023	4,690,071	(196,300)	3,875,000	3,505,986	688,114	–	934,982	(106,366)	756,840	14,148,327
Grant / donation received	1,132,542	234,414	–	–	41,656	207,000	5,192,789	235,861	85,012	7,119,274
Refund	(21,786)	–	–	–	–	–	2,120	–	–	(19,666)
Amortisation of government grants / donations – depreciation	(732,741)	(20,209)	(75,000)	(292,152)	(452,179)	–	–	–	(13,331)	(1,585,612)
Utilisation of government grants – operating expenses	(676,051)	–	–	–	–	–	–	(129,495)	(17,837)	(823,383)
Utilisation of deferred donations – operating expenses	–	–	–	–	–	–	–	–	(197,211)	(197,211)
Utilisation of Medifund	–	–	–	–	–	–	(2,844,470)	–	–	(2,844,470)
At 31 December 2023	4,392,035	17,905	3,800,000	3,213,834	277,591	207,000	3,275,421	–	613,473	15,797,259
Grant / donation received	671,949	–	–	–	9,182	–	1,518,321	–	153,104	2,352,556
Refund	(8,518)	–	–	–	–	–	463	–	–	(8,055)
Amortisation of government grants / donations – depreciation	(772,990)	(9,903)	(75,000)	(292,152)	(177,097)	–	–	–	(7,012)	(1,334,154)
Utilisation of government grants – operating expenses	(647,017)	–	–	–	–	–	–	–	–	(647,017)
Utilisation of deferred donations – operating expenses	–	–	–	–	–	–	–	–	(213,566)	(213,566)
Utilisation of Medifund	–	–	–	–	–	–	(2,793,043)	–	–	(2,793,043)
Utilisation of Financial Assistance Scheme fund	–	–	–	–	–	(68,947)	–	–	–	(68,947)
At 31 December 2024	3,635,459	8,002	3,725,000	2,921,682	109,676	138,053	2,001,162	–	545,999	13,085,033

Presented in statement of financial position as:

	2024 \$	2023 \$
Current	4,866,147	6,342,643
Non-current	8,218,886	9,454,616
	13,085,033	15,797,259

- (a) Community Silver Trust – The objective of the CST is to encourage donations and provide additional resources for the service providers in the Intermediate and Long Term Care ("ILTC") sector to enhance their capabilities, provide value-added services to achieve higher quality care, and enhance the affordability of step-down care for service users and patients. The CST grant includes resources expended for the acquisition of plant and equipment and renovation work. These are amortised over a period of 3 to 5 years to match the estimated useful lives of the plants and equipment and renovation work.
- (b) Care N Share – \$1 for \$1 matching by NCSS for eligible donations raised between 1 December 2013 to 31 December 2014. The matching grant is to be used to develop social service related Voluntary Welfare Organisations ("VWOs") and their programmes to better serve their beneficiaries.
- (c) Building Fund (Hillv2) – This fund relates to the donated leasehold building and related renovation cost and for which the use of the premise is restricted to only charitable purposes (as defined in the Charities act 1994). – See Note 9.
- (d) Building Fund (Simei Care Centre) represents government grant from Ministry of Health and funds raised for building of Anglican Care Centre (Simei) and acquisition of plant and equipment at the Centre. For funds raised for the building of Anglican Care Centre (Simei), it is amortised over a period of thirty years to match the estimated useful lives of the property. For funds raised for the acquisition of plant and equipment, it is amortised over a period of five years to match the estimated useful lives of the plant and equipment.
- (e) Government grants for capital expenditure represents funds from the government and donations to finance the purchase of plant and equipment for 5 centres (Anglican Care Centre (Farrer Park), Anglican Senior Centre (Hillview), Anglican Cluster Operator (Jurong East), Anglican Family Centre and St. Andrew's Nursing Home (Taman Jurong)). The grant is amortised over a period of three to five years.
- (f) Financial Assistance Scheme and Medifund and Medifund Silver are endowment funds set up by the Government to help needy clients who are unable to pay for their fees. Half-yearly, SACS Medifund Committee reviews and approves amount that is to be disbursed for individual clients. Upon approval, the full sum will then be disbursed out to the Fund for offsetting to the clients' receivables. The amount of cash and cash equivalents held by Financial Assistance Scheme and Medifund and Medifund Silver as at 31 December 2024 are \$138,053 (2023: \$207,000) and \$2,001,162 (2023: \$3,275,421) respectively.

SINGAPORE ANGLICAN COMMUNITY SERVICES

18. Fund account balances

	UNRESTRICTED				RESTRICTED			
	Accumulated fund	Building and renovation fund	BIG fund	Sub total	Chaplaincy fund	Programmes funds	Other restricted funds	Total
	\$	\$	\$	\$	\$	\$	\$	\$
2024:								
Non-current assets								
Property, plant and equipment	9,767,556	-	-	9,767,556	-	172,050	-	9,939,606
Right-of-use assets	5,847,658	-	-	5,847,658	-	727,572	-	6,575,230
	15,615,214	-	-	15,615,214	-	899,622	-	16,514,836
Current assets								
Trade and other receivables	6,575,851	-	-	6,575,851	-	909,615	-	7,485,466
Other non-financial assets	850,831	-	-	850,831	-	91,470	-	942,301
Other financial assets	21,106,365	-	-	21,106,365	-	-	-	21,106,365
Cash and cash equivalents	23,989,199	2,421,769	92,538	26,503,506	307,873	9,956,701	80,003	36,848,083
	52,522,246	2,421,769	92,538	55,036,553	307,873	10,957,786	80,003	66,382,215
Total assets	68,137,460	2,421,769	92,538	70,651,767	307,873	11,857,408	80,003	82,897,051
Non-current liabilities								
Deferred government grants / donations, non-current	8,152,898	-	-	8,152,898	-	65,988	-	8,218,886
Lease liabilities, non-current	2,962,993	-	-	2,962,993	-	407,618	-	3,370,611
	11,115,891	-	-	11,115,891	-	473,606	-	11,589,497
Current liabilities								
Deferred government grant / donations, current	4,717,953	-	-	4,717,953	-	148,194	-	4,866,147
Trade and other payables	4,833,709	-	-	4,833,709	-	1,059,442	-	5,893,151
Lease liabilities, current	2,918,353	-	-	2,918,353	-	333,829	-	3,252,182
	12,470,015	-	-	12,470,015	-	1,541,465	-	14,011,480
Total liabilities	23,585,906	-	-	23,585,906	-	2,015,071	-	25,600,977
Net assets	44,551,554	2,421,769	92,538	47,065,861	307,873	9,842,337	80,003	57,296,074

SINGAPORE ANGLICAN COMMUNITY SERVICES

18. Fund account balances

	UNRESTRICTED			RESTRICTED				
	Accumulated fund \$	Building and renovation fund \$	BIG fund \$	Sub total \$	Chaplaincy fund \$	Programmes funds \$	Other restricted funds \$	Total \$
2023:								
Non-current assets								
Property, plant and equipment	9,373,119	-	-	9,373,119	-	252,936	-	9,626,055
Right-of-use assets	3,222,961	-	-	3,222,961	-	425,032	-	3,647,993
	12,596,080	-	-	12,596,080	-	677,968	-	13,274,048
Current assets								
Trade and other receivables	6,073,301	-	-	6,073,301	-	650,592	-	6,723,893
Other non-financial assets	750,162	-	-	750,162	-	83,998	-	834,160
Cash and cash equivalents	43,081,702	3,085,202	96,894	46,263,798	324,794	7,822,475	27,890	54,438,957
	49,905,165	3,085,202	96,894	53,087,261	324,794	8,557,065	27,890	61,997,010
Total assets	62,501,245	3,085,202	96,894	65,683,341	324,794	9,235,033	27,890	75,271,058
Non-current liabilities								
Deferred government grants / donations, non-current	9,337,617	-	-	9,337,617	-	116,999	-	9,454,616
Lease liabilities, non-current	1,094,168	-	-	1,094,168	-	170,640	-	1,264,808
	10,431,785	-	-	10,431,785	-	287,639	-	10,719,424
Current liabilities								
Deferred government grant / donations, current	6,052,770	-	-	6,052,770	-	289,873	-	6,342,643
Trade and other payables	3,960,707	-	-	3,960,707	-	515,631	-	4,476,338
Lease liabilities, current	2,116,715	-	-	2,116,715	-	323,589	-	2,440,304
	12,130,192	-	-	12,130,192	-	1,129,093	-	13,259,285
Total liabilities	22,561,977	-	-	22,561,977	-	1,416,732	-	23,978,709
Net assets	39,939,268	3,085,202	96,894	43,121,364	324,794	7,818,301	27,890	51,292,349

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19. Lease liabilities

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

	<u>2024</u> \$	<u>2023</u> \$
Lease liabilities, current	3,252,182	2,440,304
Lease liabilities, non-current	<u>3,370,611</u>	<u>1,264,808</u>
	<u>6,622,793</u>	<u>3,705,112</u>

Movements of lease liabilities for the reporting year are as follows:

	<u>2024</u> \$	<u>2023</u> \$
Total lease liabilities recognised at beginning of reporting year	3,705,112	5,066,855
Additions	5,821,757	1,415,209
Accretion of interest	80,150	88,096
Lease payments	<u>(2,984,226)</u>	<u>(2,865,048)</u>
Total lease liabilities at end of reporting year	<u>6,622,793</u>	<u>3,705,112</u>

The lease liability above does not include the short-term leases of less than 12 months and leases of low-value underlying assets. The right-of-use assets are disclosed in Note 10.

Lease liabilities under operating leases are secured by the right-of-use assets because these will revert to the lessor in the event of default.

The weighted average incremental borrowing rate applied to lease liabilities recognised was ranged from 1.25% to 4.20% (2023: 1.63% to 3.50%) per annum.

A summary of the maturity analysis of lease liabilities is disclosed in Note 21E.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is re-measured to reflect any reassessment or modification, or if there are changes to in-substance fixed payments. When the lease liability is re-measured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

The future cash outflows commitments to which the lessee is potentially exposed are not reflected in the measurement of lease liabilities above. This includes exposure arising from leases not yet commenced to which the lessee is committed. At reporting year date, there were no commitments on leases which had not yet commenced.

Other disclosures on leases:

Apart from the disclosures made in other notes to the financial statements, amounts relating to leases include the following:

	<u>2024</u> \$	<u>2023</u> \$
Expense relating to short-term leases included in operating lease expenses	<u>263,102</u>	<u>235,362</u>

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20. Trade and other payables

	<u>2024</u>	<u>2023</u>
	\$	\$
<u>Trade payables:</u>		
Outside parties and accrued liabilities	601,731	351,933
Related parties (Note 3)	258,254	179,809
Sub-total	<u>859,985</u>	<u>531,742</u>
<u>Other payables:</u>		
Related parties (Note 3)	141,710	128,592
Outside parties	4,891,456	3,816,004
Sub-total	<u>5,033,166</u>	<u>3,944,596</u>
Total trade and other payables	<u>5,893,151</u>	<u>4,476,338</u>

21. Financial instruments: information on financial risks and other explanatory information

21A. Categories of financial assets and financial liabilities

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

	<u>2024</u>	<u>2023</u>
	\$	\$
<u>Financial assets:</u>		
Financial assets at amortised cost	65,439,914	61,162,850
At end of the year	<u>65,439,914</u>	<u>61,162,850</u>
<u>Financial liabilities:</u>		
Financial liabilities at amortised cost	12,515,944	8,181,450
At end of the year	<u>12,515,944</u>	<u>8,181,450</u>

Further quantitative disclosures are included throughout these financial statements.

21B. Financial risk management

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

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

21C. Fair values of financial instruments

The analyses of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 are disclosed in the relevant notes to the financial statements. These include the material financial instruments stated at amortised cost and at fair value in the statement of financial position. The carrying values of current financial instruments approximate their fair values due to the short-term maturity of these instruments. The disclosures of fair value are not made when the carrying amount of current financial instruments is a reasonable approximation of the fair value.

SINGAPORE ANGLICAN COMMUNITY SERVICES

21. Financial instruments: information on financial risks and other explanatory information

21D. Credit risk on financial assets

Financial assets subject to concentrations of credit risk and failures by counterparties to discharge their obligations in full or in a timely manner arise principally from cash balances with banks, receivables and other financial assets. The general approach in the financial reporting standard on financial instruments is applied to measure expected credit losses ("ECL") allowance on financial assets measured at amortised cost. On initial recognition, a loss allowance is recorded equal to the 12 month ECL unless the assets are considered credit impaired. The ECL allowance for debt assets is recognised at an amount equal to the lifetime ECL if the credit risk on that financial instrument has increased significantly since initial recognition. However, for trade receivables that do not contain a material financing component or when the Society applies the practical expedient of not adjusting the effect of a material financing component, the simplified approach in calculating ECL is applied. Under the simplified approach, the loss allowance is recognised at an amount equal to lifetime ECL at each reporting date using historical loss rates for the respective risk categories and incorporating forward-looking estimates. Lifetime ECL may be estimated individually or collectively. For the credit risk on the financial assets an ongoing credit evaluation is performed on the financial condition of the debtors and any loss is recognised in profit or loss. Reviews and assessments of credit exposures in excess of designated limits are made. Renewals and reviews of credits limits are subject to the same review process.

Note 14 discloses the cash balances. There was no identified impairment loss.

21E. Liquidity risk – financial liabilities maturity analysis

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

	Less than 1 year \$	2 – 5 years \$	Total \$
Non-derivative financial liabilities:			
2024:			
Gross lease liabilities	3,372,204	3,439,031	6,811,235
Trade and other payables	5,893,151	–	5,893,151
At end of the year	<u>9,265,355</u>	<u>3,439,031</u>	<u>12,704,386</u>
Non-derivative financial liabilities:			
2023:			
Gross lease liabilities	2,498,292	1,286,273	3,784,565
Trade and other payables	4,476,338	–	4,476,338
At end of the year	<u>6,974,630</u>	<u>1,286,273</u>	<u>8,260,903</u>

The undiscounted amounts on the borrowings with fixed and floating interest rates are determined by reference to the conditions existing at the reporting date.

Liquidity risk refers to the difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. It is expected that all the liabilities will be settled at their contractual maturity. The average credit period taken to settle trade payables is about 30 days (2023: 30 days). The other payables are with short-term durations. The classification of the financial assets is shown in the statement of financial position as they may be available to meet liquidity needs and no further analysis is deemed necessary.

The Society has sufficient cash balances to support cash commitments from their existing liabilities. Accordingly, the Society utilised minimum banking facilities.

SINGAPORE ANGLICAN COMMUNITY SERVICES

21. Financial instruments: information on financial risks and other explanatory information

21F. Interest rate risk

Interest rate risk arises on interest-bearing financial instruments. The following table analyses the breakdown of the material financial instruments by type of interest rate:

	<u>2024</u> \$	<u>2023</u> \$
Financial assets:		
Fixed rates	49,661,724	38,273,762
Total at end of the year	<u>49,661,724</u>	<u>38,273,762</u>
Financial liabilities:		
Fixed rates	6,622,793	3,705,112
Total at end of the year	<u>6,622,793</u>	<u>3,705,112</u>

The interest rates are disclosed in the respective notes.

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

21G. Foreign currency risk

There were no material balances in non-functional currency at the end of the reporting year.

22. Changes and adoption of financial reporting standards

For the current reporting year the ASC issued certain new or revised financial reporting standards. None had a material impact on the Society. Those applicable to the Society are listed below.

<u>FRS No.</u>	<u>Title</u>
FRS 1	Presentation of Financial Statements- amendment relating to Classification of Liabilities as Current or Non-current
FRS 1	Presentation of Financial Statements- amendment relating to Non-current Liabilities with Covenants
FRS PS 2	FRS Practice Statement 2 Making Materiality Judgements

23. New or amended standards in issue but not yet effective

The ASC issued certain new or revised financial reporting standards for the future reporting years. None is expected to have a material impact on the financial statements of the Society based on its current operations. Those applicable to the Society for future reporting years are listed below.

<u>FRS No.</u>	<u>Title</u>	<u>Effective date for periods beginning on or after</u>
FRS 109 and 107	Classification and Measurement of Financial Instruments – Amendments	1 Jan 2026
FRS 118	Presentation and disclosures in financial statements	1 Jan 2027

SERVICES MAP

PSYCHIATRIC
SERVICES

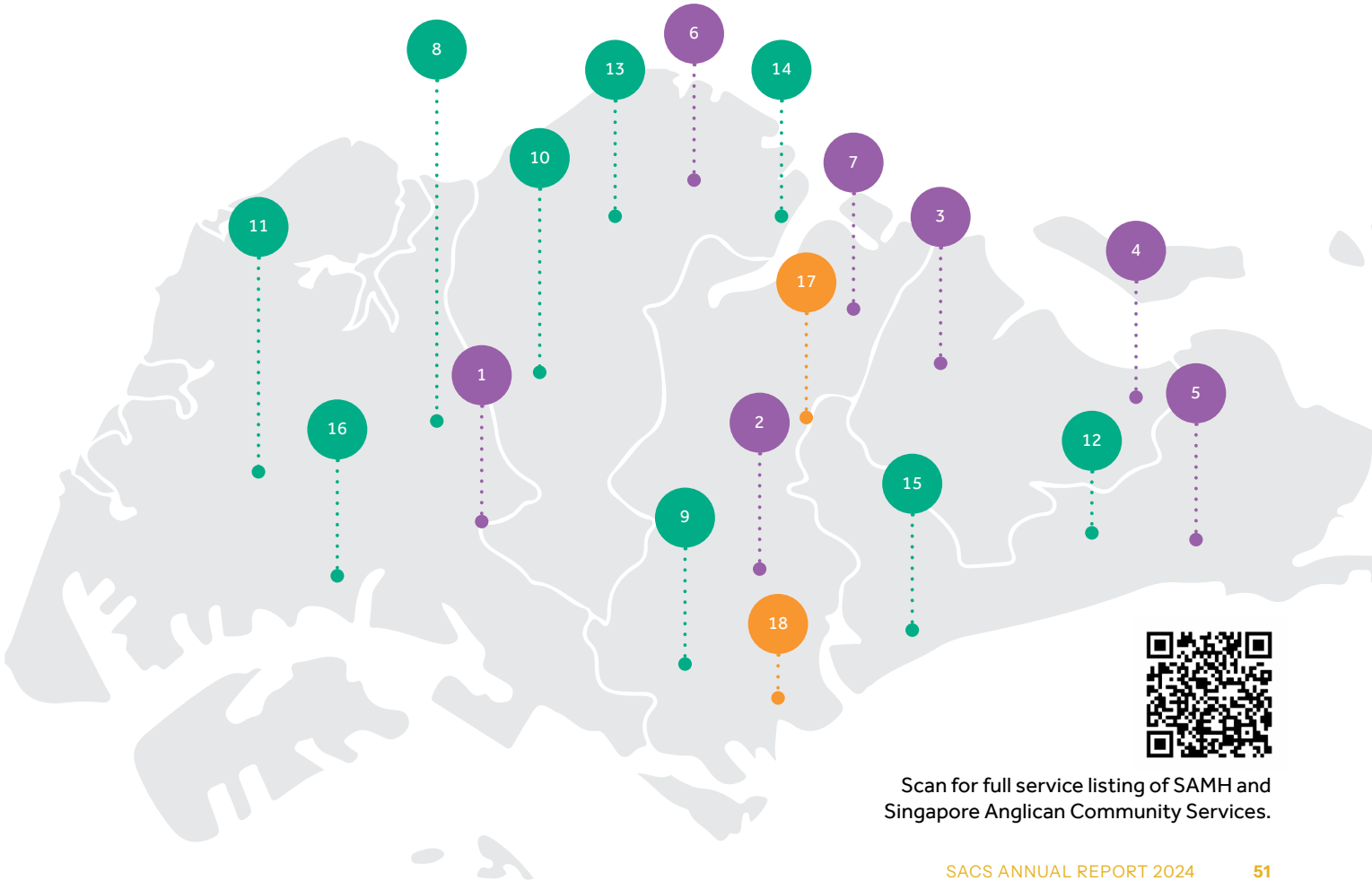
- Anglican Care Centre (Bukit Batok)
- Anglican Care Centre (Farrer Park)
- Anglican Care Centre (Hougang)
- Anglican Care Centre (Pasir Ris)
- Anglican Care Centre (Simei) and Integrated Employment Services
- Anglican Care Centre (Yishun)
- Anglican Youth Centre (Sengkang)

SENIOR
SERVICES

- Anglican Cluster Operator (Jurong East)
- Anglican Senior Centre (Havelock)
- Anglican Senior Centre (Hillview)
- Anglican Senior Centre (Jurong West)
- Anglican Senior Centre (Tampines)
- Anglican Senior Centre (Woodlands)
- Anglican Senior Centre (Yishun)
- Anglican Cluster Operator PEACE-Connect, Anglican Senior Centre PEACE-Connect@5 and Anglican Senior Centre PEACE-Connect@8
- St. Andrew's Nursing Home (Taman Jurong)

FAMILY
AND CHILDREN
SERVICES

- Anglican Family Centre
- CITY Community Services



Scan for full service listing of SAMH and Singapore Anglican Community Services.



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