



Bringing Oceans of Joy to those we serve

海悦辅导中心
O'Joy Care Services
ANNUAL REPORT
FY2017



Content

5	President's Message
6	At a Glance
7	Highlights of the Year
8	Our Work, Our Impact
10	Community Mental Health Intervention (COMIT)
12	Counselling for Older Persons (GC)
16	Health Oriented Ageing (HOA)
20	Prevention and Intervention of Elderly Abuse and Neglect (PEAN)
21	Resource Development
22	Volunteer Engagement
29	Fundraising
30	Developing Capabilities
31	Staff Strengths
34	Networking
35	Conference
37	Governance & Management
39	Management Committee and Sub-Committees
40	Clinical Advisory Board
40	Risk Management
41	Get Involved
42	Our Heartfelt Thanks
43	Annex
51	Audited Financial Statements



WHO WE ARE AND WHAT WE DO

O'Joy Care Services is a Voluntary Welfare Organisation that promotes the psycho-emotional health of older persons and to empower their caregivers to accomplish the same goal through a holistic perspective on wellness. We provide counselling services and active ageing programmes to enhance the well-being of older persons and also provide training programmes to professionals, volunteers and caregivers to better support the growing population of older persons.

OUR MISSION

Be a leading organisation in the field of psychological care to enhance the well-being of older persons and their families.

OUR OBJECTIVES

- ◆ To help fulfil the psychological needs of older persons, their families and/or their caregivers through our counselling services.
- ◆ To enhance the availability and skill levels of volunteer help in gerontological psychosocial services through our training and management of volunteers.
- ◆ To promote the professional development of gerontological practices through our training programmes.

OUR VALUES



President's Message

It has been another fruitful year for O'Joy Care Services on providing quality counselling services for the elderly as well as promoting greater awareness and concerns for active ageing through its flagship programme. This year, I would like to express my deepest appreciation to both our internal and external stakeholders. We could not have achieved each milestone along the way without you!

Growing O'Joy through a diversification of quality services could not be achieved without strong and strategic leadership. It is indeed due to the entrepreneurial foresight of the Executive Director who constantly explores and seizes every opportunity to work with new strategic partners while leveraging on the strengths of staff in alignment with the strategic directions of O'Joy. Another pillar of strong and strategic leadership lies with the Clinical Director who leads the team of counsellors in raising the quality of counselling service for the elderly. The quality of counselling services lends credibility to the professional development efforts in raising the competencies of counsellors. The regular and planned professional learning sessions to discuss complex cases enhance the reflective capabilities and skills of our counsellors when managing cases. Beside the strategic leadership, having dedicated staff is probably one of the most invaluable core asset of O'Joy Care Services. It is the unwavering dedication of each staff in managing the varied complexity of their cases that establish the branding of O'Joy.

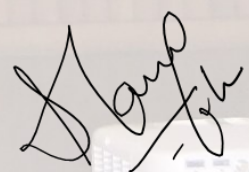
We also want to thank our external stakeholders. The presented opportunities through the media to promote active ageing and raise awareness for the branding of O'Joy Care Services helped the organisation sustain and scale its efforts to improve the mental and psychological health of the elderly.

As we continue providing for the mental and psychological health of the elderly, our continued efforts in promoting the social well-being for elderly residents of Upper Boon Keng Road is just as critical. Through the steadfast support of active volunteers, the Health Oriented Ageing (HOA) Programme has grown from strength to strength. This programme embraces the spirit of active ageing, creating an abundance of joyful companionship for the elderly to bond and share, exercise and learn new skills/talents through Arts. In addition, we are grateful to another group of active volunteers, the para-counsellors, who are committed to managing their assigned cases and are always attentive to the mental and psychological needs of the elderly.

I must also take this opportunity to thank all like-minded Board members who are instrumental to the discussions and effective decision-making when dealing with issues ranging from financial, fund-raising and to governance.

Thank you to all donors, committed volunteers, Singapore Totalisator Board, MOH, AIC, C3A, MSF, NCSS, PA, WSG, SPA and other supporters, Board members and staff for your faith and for illuminating the impact of bringing oceans of joy to those we serve.

I look forward to your continued support and for another great year ahead!



Mr Alan Goh Jiang Wee
President
Management Committee

At a Glance

How our funds were used

Cost of Providing
Services to Clients

\$1,091,809

(99%)

Governance Costs

\$6,320

(0.6%)

Fundraising Costs

\$4,172

(0.4%)

How we helped

1,089

older persons
served by
all programmes,
of which

93

active
volunteers

359

people supported
through the
**Community
Mental Health
Intervention
Team**

213

people supported
through
**Counselling
Services**

644

are unique
individuals

285

clients served by
our volunteers

10

people supported
through
**Prevention and
Intervention of
Elderly Abuse
and Neglect**

222

people actively
participating in
**Health Oriented
Ageing**

Highlights of the Year

1.1 Prevention and Intervention of Elderly Abuse and Neglect (PEAN)

PEAN was started in April in response to our observation of the increasing re-engagement of formerly stabilised clients due to ageing, increasing fragility, and/or the development of late-life mental illnesses such as dementia. This programme enables us to continue to provide both long-term mental and social care for these clients as they age-in-place within the community.

1.2 Jolly Companion Limited (CLG)

In July, “Jolly Companion Limited” was incorporated as our Social Enterprise with two key intentions. Firstly, to expand our reach to serve older persons of higher social-economic status and to subsequently, redeploy the profits to support our poorer clients. Secondly, provide part-time employment to older persons whom have aged well, i.e. besides volunteering with us.

1.3 O’Joy Care Services featured in Credit Suisse Philanthropy Forum report

We are honour to be featured in the Credit Suisse Philanthropy Report 2017. The report features several organisations in Southeast Asia on their success in tackling their respective countries’ ageing issues.

1.4 Continental’s staff volunteering

Over 40 staff members from Continental Automotive Singapore Private Limited volunteered during our quarterly outreach programme at Upper Boon Keng. Preparation work started 3 months prior to the event day by a core team of 10 Continental staff whom tirelessly put in many after-work hours. The 3 hours of laughter-filled celebration was captured by a drone-mounted camera.

1.5 IPS Exchange Series - Mobilising Diverse Community Assets to Meet Social Needs

We shared in our contribution, i.e. Chapter 9, book number 12, Oct 2017, the need to have a measurement tool as we ground-sensed the needs of older persons from the biopsychosocial perspective.

1.6 Public education

In FY2017 we participated in a record number of conferences as speakers, panellists or booth exhibitors. We have also participated in numerous radio interviews with FM95.8 and FM96.3, on various older persons related topics. These interviews serve as a much-needed platform for us to share with listeners and the older population on how to age better.

1.7 Data analysis

Our work with DataKind’s volunteer data-scientists continues to gain attraction as our nation moves towards a SMART nation. The work was featured on MCI Singapore’s blog, ‘Doing good with data and tech’ on 30/11/2017.

1.8 Internship

We welcomed our 4th batch of students from City University of Hong Kong between 19/6/2017 to 19/7/2017 and the 3rd batch of students from Taiwan Taipei Medical University between 4/7/2017 to 18/7/2017.



Our Work

Our Impact



COMIT COUNSELLING HEALTH-ORIENTED AGEING PEAN

O'Joy Care Services aims to fulfil the psychological needs of the elderly and we do so through our myriad of programmes.

From the treatment of psychological disorders to the promotion of healthy and active lifestyles, our programmes ensure that our beneficiaries receives holistic and integrated services to enhance their well-being.



COMIT

COMMUNITY MENTAL HEALTH INTERVENTION TEAM

Launched in January 2012, our Community Mental Health Intervention Team (COMIT) serves people aged 18 and above who are at-risk-of, or diagnosed with mental health conditions such as anxiety, depression and dementia. The counselling service is also open to their caregivers.

Established by Agency for Integrated Care and supported by the Ministry of Health, the programme provides intervention, information, tools, and resources to support families and caregivers so they can better care for their loved ones. The programme scope includes developing individualised intervention plans, counselling and

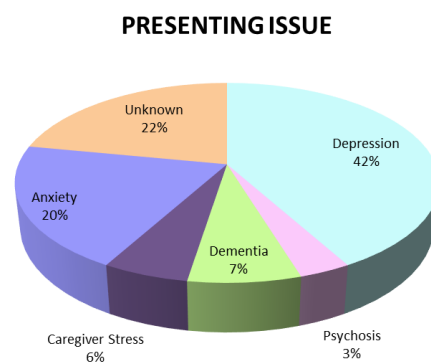
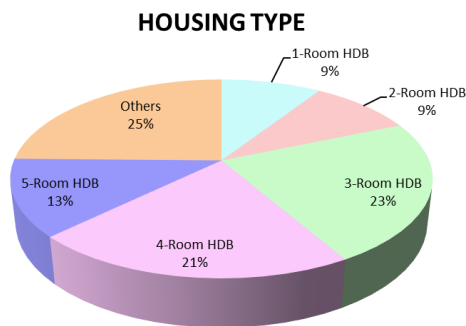
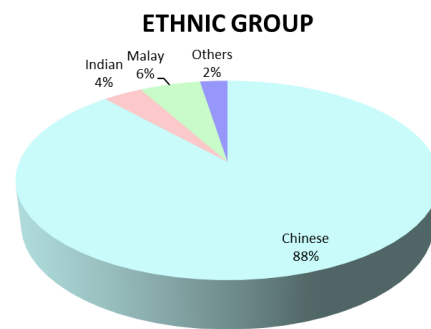
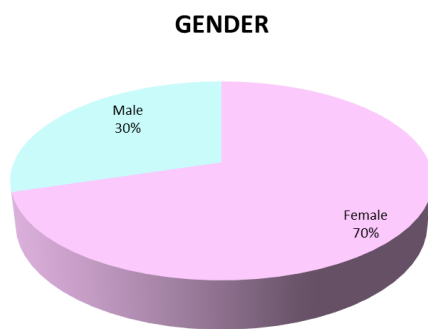
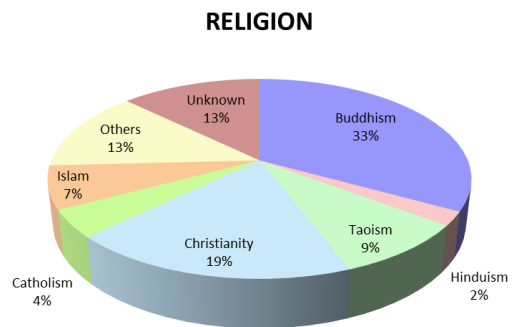
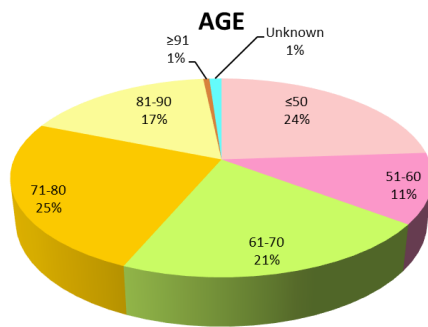
casework. Casework can include appropriate referrals for General Practitioners or hospitals to follow-up.

To ensure accessibility of service, the programme includes home visits for close follow-ups on older persons and caregivers for effective ageing. We also provide education and support, for example, coping skills, understanding of mental conditions, use of medications, management and care for those with dementia, and support for caregivers. The programme utilises a multidisciplinary approach through with an intervention team that includes occupational therapists, nurses, and community mental health counsellors.

Breakdown & Status of COMIT Cases

Breakdown and Status of COMIT Cases	FY17	FY16
Total number of sessions	3283	1092
Number of cases brought forward from last FY	97	91
Number of new cases in this FY	262	223
Number of cases closed during this FY	254	217
Number of cases carried over to next FY	94	96

PROILE OF COMIT CLIENTS



COMIT statistics

262 new clients out of a total of 359 COMIT clients were seen in FY16 — 107 males and 253 females. A majority of the clients (25%) are aged between 71-80, and most (23%) live in 3 room flats. A typical client is a Buddhist (33%) and Chinese (88%), with depression being the most common illness (42%).

COUNSELLING FOR OLDER PERSONS

GERONTOLOGICAL COUNSELLING SERVICES

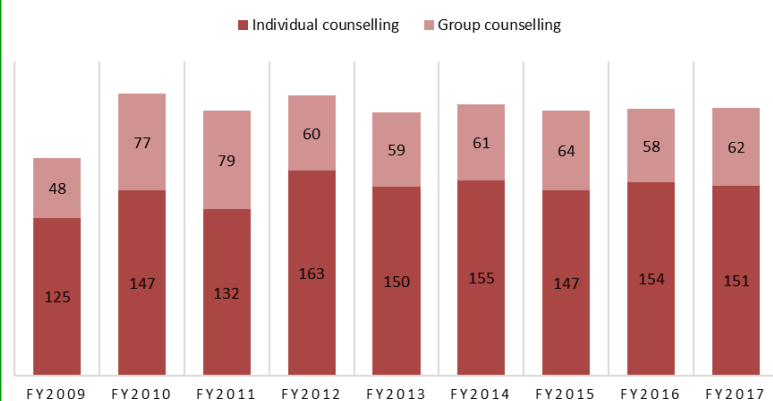
Counselling for the Older Persons is the cornerstone programme of O'Joy Care Services. We offer individual, family and group counselling services in English, Mandarin and local dialects. This programme serves anyone aged 50 and above, or any individual who has issues related to an older person.

Beyond centre visits, we also make home visits and provide our services at day-care centres, senior activity centres and nursing homes. Counselling is given to an individual who may be stressed; feeling anxious, overwhelmed, feels hopeless or depressed;

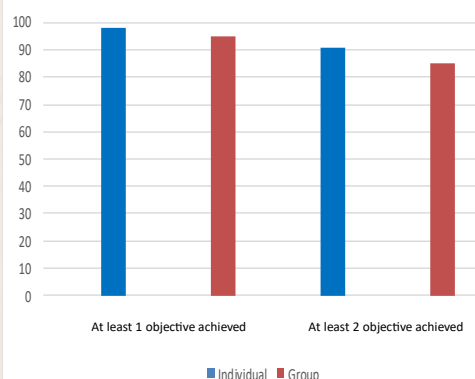
worrying about relationships or children; unable to sleep properly; not coping well with change or uncertainty; experiencing bereavement; unable to adjust to changes in health, and worrying about end-of-life concerns.

The programme continues to provide first-rate gerontological counselling to our clients in FY2017 despite serving a sizable number of clients (213 clients) - 151 and 62 clients have been attended to, for the individual counselling and group counselling programmes respectively (Figure 8).

FIGURE 8: COUNSELLING STATISTICS



Success Rate



For both individual and group counselling, the following outcome statements were adopted

- ♦ better understanding of his/her issues with a reduction in emotional and/or psychological distress,
- ♦ acknowledge and discuss, express their feelings and/or needs, a greater awareness of resources – internal and/or external and
- ♦ demonstrate improvement in coping skills in regard to difficult situations.

A counselling case is considered successful when at least two of the above-mentioned outcomes are met. Parametrically, we have been immensely successful with our achievement rates, with almost all (95%) of the clients from group counselling attaining at least one outcome, whilst an 85% of clients captured two or more objectives. Comparatively, achievement rates for individual counselling also reached 98% for at least one objective, and 91% of clients reached two or more outcomes.

COUNSELLING SESSIONS

A total of 715 individual counselling sessions were conducted for 151 clients in FY 2017, with an average of 4.7 sessions per client. 72 cases were brought forward from FY 2016, while 79 cases were new referrals (Table 1). Out of these cases, O'Joy Care Services closed 87 cases, with 64 cases carried over to the next fiscal year (Table 1). Group Counselling experienced a slight increase in clients, from 58 to 62 (Table 2).

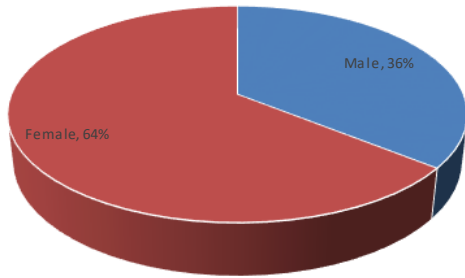
Table 1: Breakdown and Status of GC Cases	FY17	FY16
Total number of sessions	715	717
Number of cases brought forward from last FY	72	53
Number of new cases in this FY	79	101
Number of cases closed during this FY	87	82
Number of cases carried over to next FY	64	72

Table 2: Group Statistics	
Total number of cases in FY2016	58
Total number of cases in FY2017	62

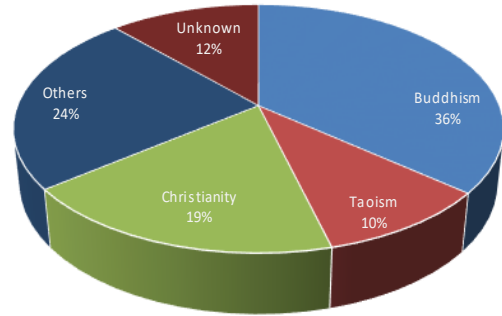
PROILE OF GC CLIENTS

INDIVIDUAL

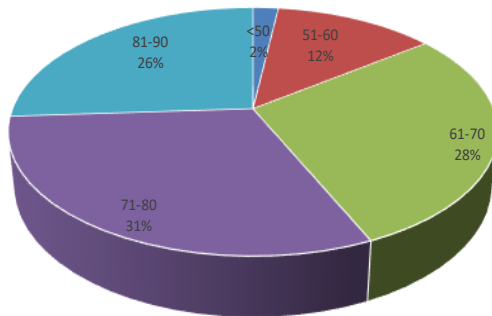
Gender



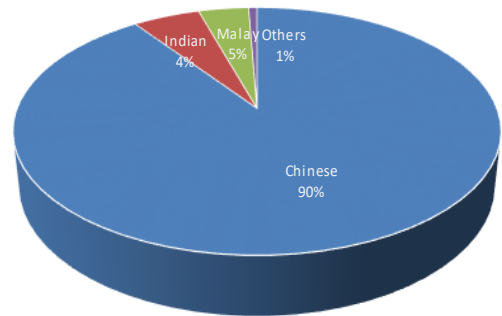
Religion



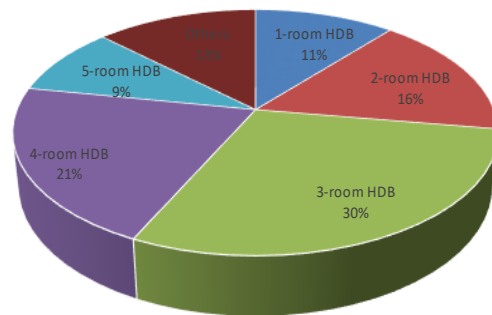
Age



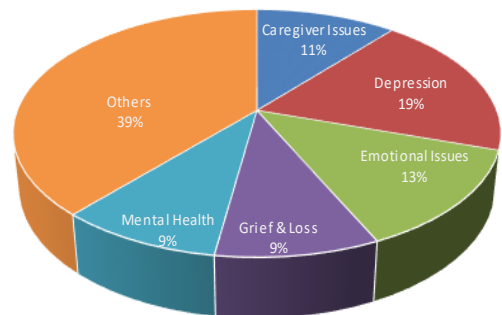
Ethnicity



Housing type



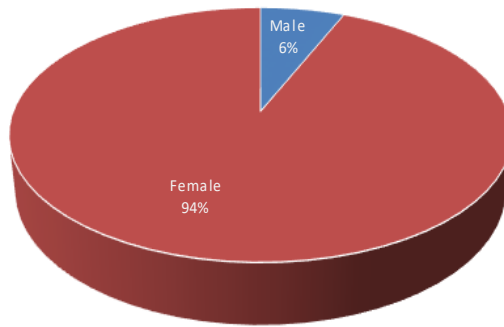
Presenting Issue



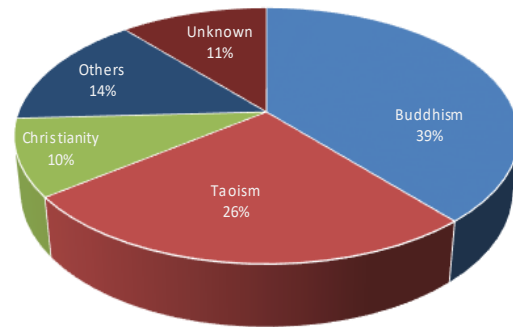
PROILE OF GC CLIENTS

GROUP

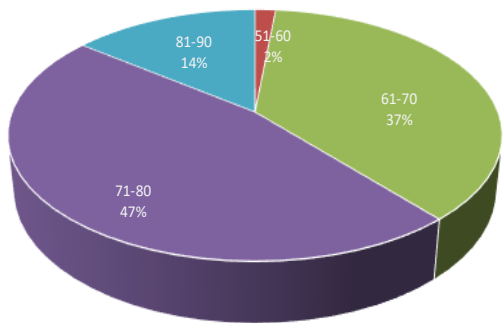
Gender



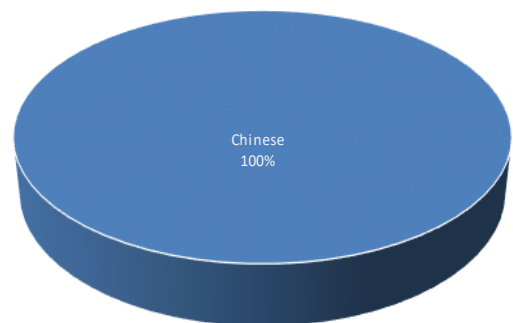
Religion



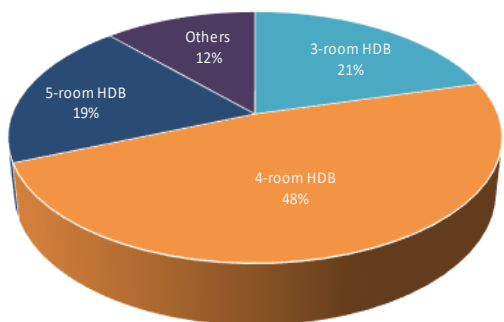
Age



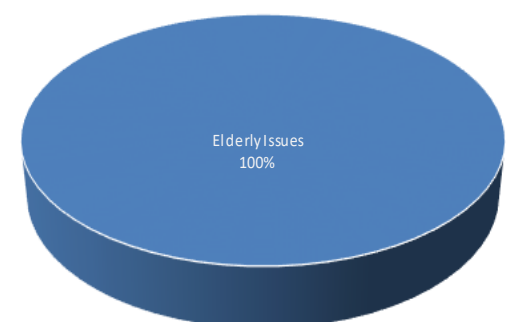
Ethnicity



Housing Type



Presenting issue



In summary, a **majority of clients** are **females** and aged between **61-80**. Most individual clients live in 3-room flats and most group clients live in 4 room flats. A typical client is a Buddhist and Chinese.



Health Oriented Ageing is an arts and activity-based community counselling programme that aims to strengthen the physical and mental wellness of older persons. Scheduled activities such as Movement, Singing, Ang Klung, Arts and Craft, Wushu, and Healthy Exercises are conducted every weekday at Geylang West Community Centre. To cater to varying interests, new activities are introduced after every 4 runs of 8 sessions.

HOA is designed as an integrated programme that reshapes and improves the health of the elderly by helping them uncover and develop personal abilities and skills. The participant are encouraged to continue to improve on their physical functions and stay socially and physically active.

Daily engagement through group activities and sharing of their experiences allow participants to bond, helping them to improve their social support for each

other in the very community that they live in. This is an important aspect of our work, as an increasing number of elderly persons are living alone and require a good network of support.

This year we introduced Ang Klung to the HOA community. The Ang Klung is a traditional Indonesian instrument which has been incorporated into the Malay arts and culture. During the session at HOA, the elderly each plays one musical note while the conductor coordinates individual notes to create a harmony. We chose Ang Klung as a medium so as to create opportunities for HOA participants to experience teamwork, mutual respect and social harmony. The programme was well received, with the number of participants only limited by the number of Ang Klung we hold. Each hour-long session was punctuated by a seated Malay dance to ensure that the participants' hands are well-rested so that they can enjoy and experience the relaxing sensation that playing the Ang Klung brings.

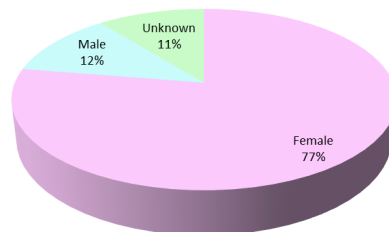
Launched in July 2013, the Health Oriented Ageing (HOA) programme reaches out to residents aged 60 and above, within the periphery of the Upper Boon Keng area. Modelled after the Self-Mandala framework of the late Virginia Satir, this programme is the axis of physical and psychosocial fitness for many of the older person residing here. Group physical exercises named Lala Workout are conducted every weekday morning and are followed by arts-related activities in the late morning. These activities are selected based on the Self-Mandala framework, which include Healthy Exercise, Arts and Craft, Wushu and Ang Klung (Table 3).

Apart from the daily activities, we also organise mass events such as excursions, performances and workshops (Table 4). These activities keep the participants socially engaged and well-connected to the latest happenings in Singapore.

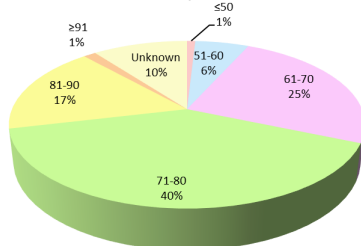
In FY2017, the programme recorded a cumulative number of 447 recruits for all programme runs/events, of which 222 are active participants. Of the active participants, 77% of them are females, 40% are between 71-80 years of age, and 77% of them are Chinese.

PROFILE OF HOA CLIENTS

GENDER



AGE



ETHNIC GROUP

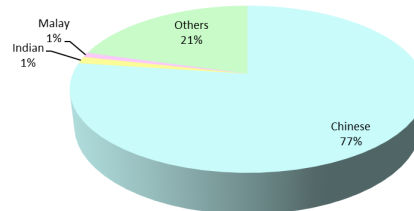


Table 3: NUMBER OF HOA SESSIONS

Description	Date
Singing	
Run 1 (8 Sessions)	27/03/17—22/05/17
Run 2 (8 Sessions)	03/07/17—21/08/17
Run 3 (8 Sessions)	02/10/17—20/11/17
Run 4 (8 Sessions)	08/01/18—19/03/18
Movement	
Run 1 (8 Sessions)	28/03/17—16/05/17
Run 2 (8 Sessions)	13/06/17—19/09/17
Run 3 (8 Sessions)	26/09/17—14/04/17
Run 4 (8 Sessions)	02/01/18—20/03/18
Wu Shu	
Run 1 (8 Sessions)	29/03/17—24/05/17
Run 2 (8 Sessions)	28/06/17—23/08/17
Run 3 (8 Sessions)	20/09/17—15/11/17
Run 4 (8 Sessions)	03/01/18—14/03/18
Ang Klung	
Run 1 (8 Sessions)	30/03/17—18/05/17
Run 2 (8 Sessions)	06/07/17—31/08/17
Run 3 (8 Sessions)	21/09/17—16/11/17
Run 4 (8 Sessions)	04/01/18—08/03/18
Arts	
Run 1 (8 Sessions)	31/03/17—26/05/17
Run 2 (8 Sessions)	07/07/17—25/08/17
Run 3 (8 Sessions)	22/09/17—01/12/17
Run 4 (8 Sessions)	05/01/18—09/03/18

Table 4: HOA MASS EVENTS

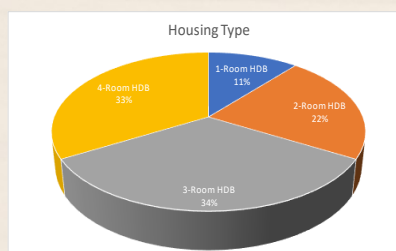
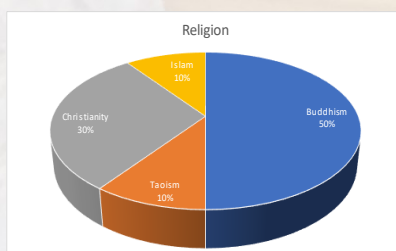
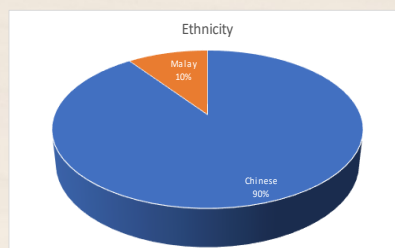
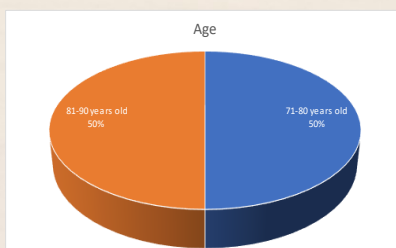
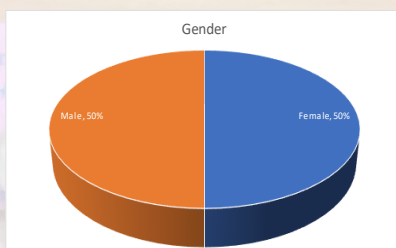
No.	Description	Date	Attendees
1	Invited Lunch @ Yan Palace	22/04/17	40
2	Mother's Day Special—Songs for mothers with Love	14/05/17	45
3	HOA Celebration cum Outreach	31/05/17	160
4	ACJC Cheer Project	02/06/17	46
5	Invited Lunch @ Yan Palace	22/07/17	40
6	HOA Celebration cum Outreach	13/09/17	190
7	Silver Arts 2017—Songs of Guidance	22/09/17	38
8	Soulful Steps—An Ethnic Dance & Musical Recital	30/09/17	21
9	International Day of Older Persons	01/10/17	43
10	Mid-Autumn Performance by Happy Town Childcare Centre	04/10/17	65
11	Garden by the Bay—Autumn Harvest	04/10/17	90
12	97.2 Birthday Show	03/11/17	49
13	HOA Celebration cum Outreach	03/11/17	180
14	Invited New Year Eve Dinner	31/12/17	40
15	Charity in the Park 2018 @ USS	20/01/18	92
16	Chingay 2018	24/02/18	40
17	HOA Celebration cum Outreach	21/03/18	150
18	C3A Roadshow Performance—Singing	22/03/18	42

PEAN

PREVENTION AND INTERVENTION OF ELDERLY ABUSE AND NEGLECT

The Prevention and Intervention of Elderly Abuse and Neglect (PEAN) takes a multi-disciplinary approach to support vulnerable elderly in the community. Support provided are typically long-term, i.e. 20 sessions and more, including home-based clinical case management and counselling.

In FY2017, the programme served 10 elderly with an average age of 78 years old. Of these elderly served, 50% are females and between 71-80 years of age. 90% of clients served are Chinese, most are Buddhist (50%) and stays in 3-room flats (34%).





Resource Development



Volunteer Engagement

COMIT AIDE

PARA-COUNSELLING

HOA FACILITATORS

In line with the second objective of O'Joy Care Services, we provide opportunities for the community to volunteer for our programmes, specifically COMIT, Counselling for Older Persons, and HOA. The volunteers complement our work by supporting our clients in a variety of non-critical matters such as the forging of personal connections and emotional and social support. Such support enables our staff to serve our

clients more effectively in spite of the increasing demands for our services.

Our volunteers undergo training sessions conducted by professionals. They are also supervised by professional throughout their volunteering journey.

The data shown in the following subsections are quantitative indicators of the achievements that our volunteers have attained.

COMIT AIDE

In FY2017 25 para-counsellors underwent further training to equip them with the abilities to serve more in our COMIT Aide programme. These volunteers expressed interest in working with elderly persons with dementia and serve alongside our counsellors in these cases.

They served a total of 11 clients through 94 visits. Of these 11 clients, 3 were new cases, with 8 cases brought over from COMIT from the previous year. Our counsellors closed 4 cases this year, carrying over 7 cases to the following financial year.

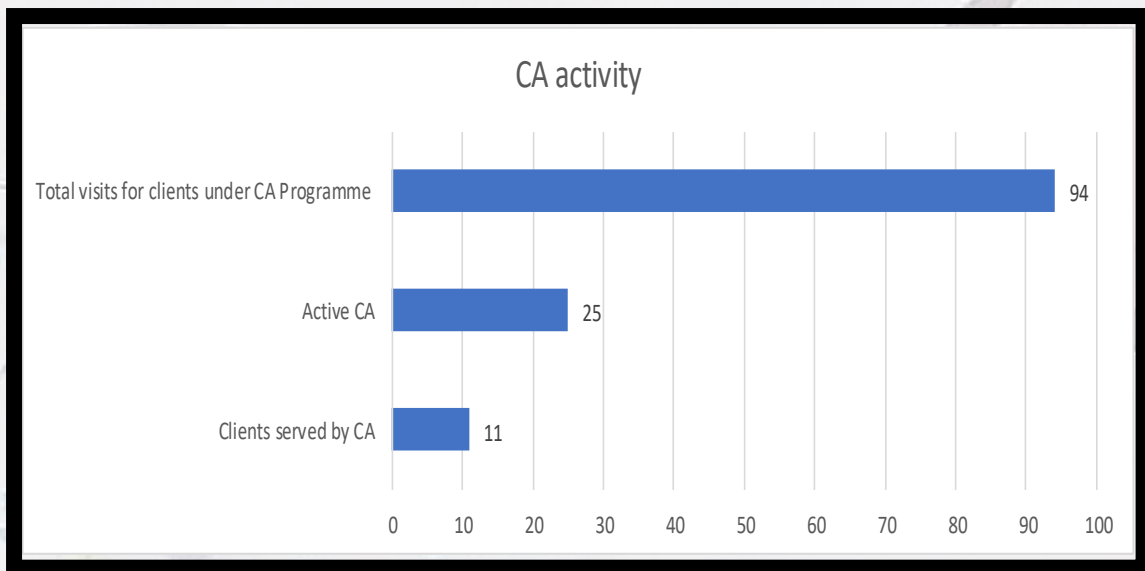


Table 5: Breakdown of COMIT Aide Cases

Cases	FY2017
Brought forward from previous year	8
New Referrals	3
Total	11

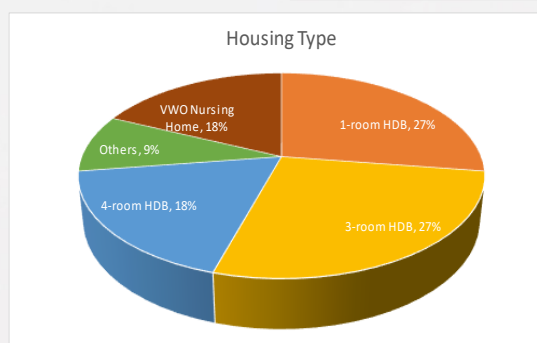
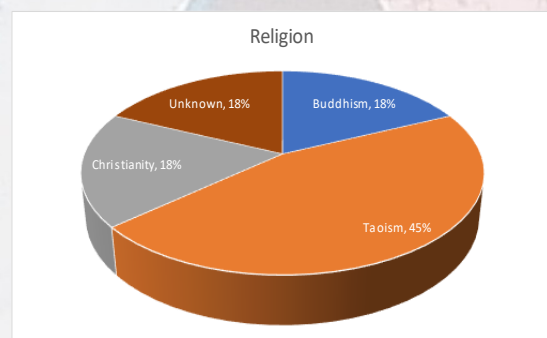
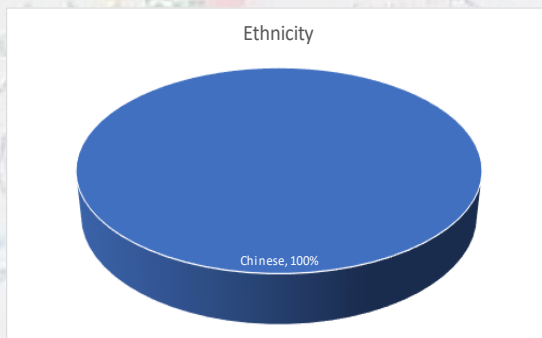
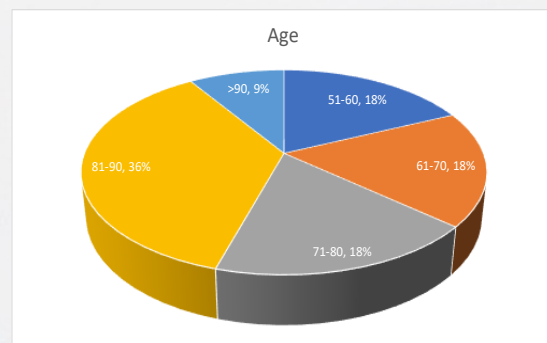
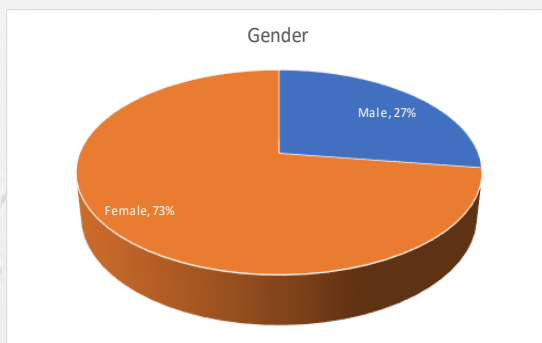
Table 6: COMIT Aide Case Status

Cases	FY2017
Cases Closed	4
Carried over to next year	7
Total	11

COMIT AIDE

PROFILE OF COMIT AIDE CLIENTS

The profile of our clients in FY 2017 as follows: Most clients are female (73%), between 81 to 90 years of age (36%). All client are Chinese and most are Taoist (45%) and reside in 1-room (27%) or 2-room (27%) HDB flats.



PARA-COUNSELLORS

Para-counsellors are a group of trained volunteers complementing us in the Counselling for Older Persons programme. These devoted and caring volunteers reach out to lonely and underprivileged elderly, closely supervised by our professional counsellors. Our para-counsellors are continually trained through in-house workshop, talks, and support groups. The number of active para-counsellors have steadily increased over the past years, with the number at 48 para-counsellors this year.

Consequently, our para-counsellors were able to conduct 641 client visits over the financial year, averaging 12 visits per client. 16 cases were new cases, and 15 were closed within the financial year.

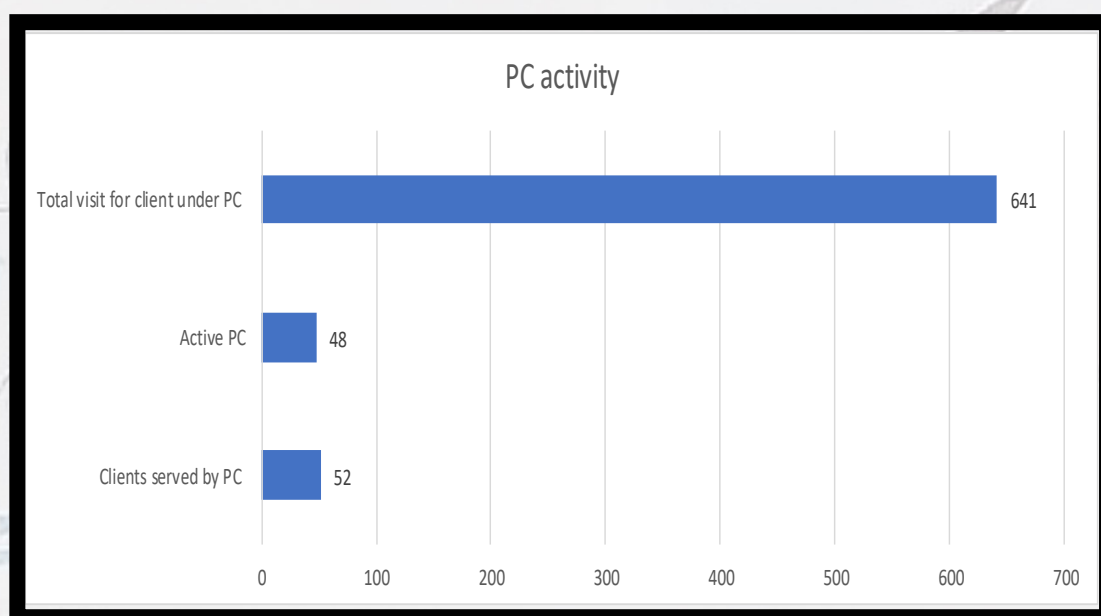


Table 8: Breakdown of para-counselling Cases

Cases	FY2017
Brought forward from previous year	36
New Referrals	16
Total	52

Table 9: Para-counselling Case Status

Cases	FY2017
Cases Closed	15
Carried over to next year	37
Total	52

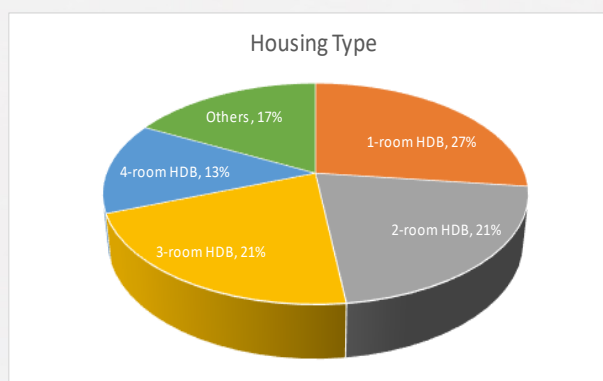
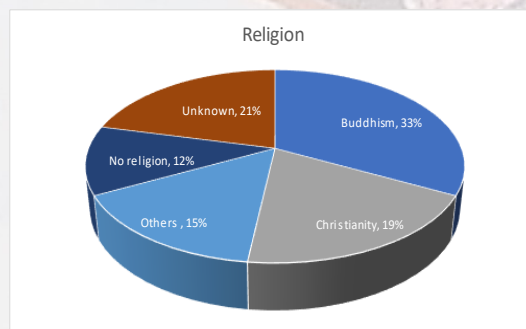
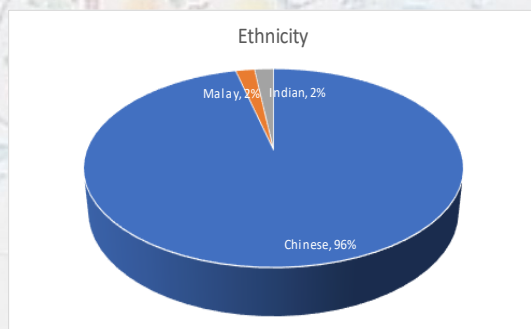
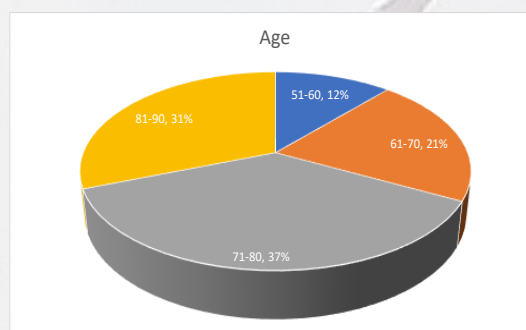
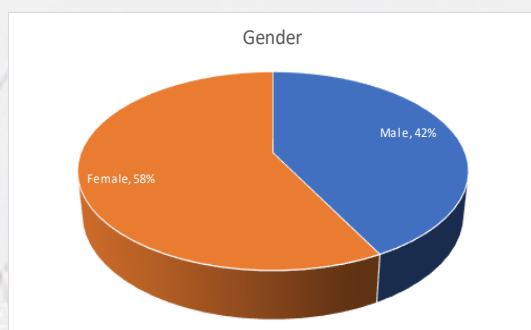
PARA-COUNSELLORS

Para-counselling Training		
DATES(S)	SESSIONS	NUMBER OF ATTENDEES
22-Apr-17	Practical Training by OT Michelle (how to use wheelchair, transfer client etc.)	14 pax
13-May-17	PC Sharing: Coping with clients' sicknesses and deaths Facilitated by Puay Leng	14 pax
24-Jun-17	Talk on Understanding Elder Abuse by Yat Peng and Geok Yun	15 pax
12-Aug-17	Man Fut Tong Nursing Home Tour led by Ying Ying and Geok Yun	15 pax
16-Sept-17	One Day PC Retreat by Puay Leng, Geok Yun, Poh Yee, Yat Peng, Fiona, Tony	34 pax
14-Oct-17	PC Sharing: Difficulties faced by PCs when visiting Clients Facilitated by Puay Leng	17 pax
24-Mar-18	Volunteer Appreciation Party cum Zentangle Workshop by PC Lindsay Lim Workshop in Mandarin. PC Support Group (x6) Facilitated by Puay Leng, Poh Yee, Yat Peng, Fiona, Jon	25 pax

PARA-COUNSELLORS

PROFILE OF PARA-COUNSELLORS CLIENTS

The profile of our clients in FY17 as follows: The bulk of PC clients are Chinese, between the ages of 71-90 and staying in HDB flats. More female clients were served than males, with most clients being Buddhist or Christians.



HOA FACILITATORS

We have a band of 16 dedicated HOA facilitators (acknowledged in Annex 2) whom embodies the spirit of health orientated ageing and are indispensable to the programme's self-sufficiency and efficacy. These facilitators are the pillars of the HOA programme. Working closely with our Programme Executive, they are dedicated to creating an inclusive environment for elderly living in the community. Aside from daily commitments of guiding participants, leading activities, handling logistics and making assessments of their well-being, they are also committed to staff-led monthly facilitator meetings. During which they reflect, discuss, and evaluate the finer points

of maintaining and promoting a welcoming and warm HOA community .

Our facilitators' valuable contributions have undoubtedly assisted in the structural evolution of HOA, and their commitment to the HOA community is admirable and heart-warming. Our team of compassionate, unselfish caring, patient, and loving facilitators is what distinguishes our HOA programme from other programmes. Our facilitators have shown through their actions, the kind of community they want to build, and we will continue to provide a platform and support for the facilitators to build their ideal community.



FUNDRAISING

Our operating cost for year was \$1,091,809 and is expected to rise due to the nation's ageing population. As our programmes are only partially-funded by Government agencies, we still need to raise funds to make up for the operating shortfall. Every donation will go into enabling us to provide care for the less fortunate and needy elderly persons, particularly in our counselling and HOA services.

Last year we raised \$113,498.90 through the strong support of 2 companies. This year, we continued our efforts through the Mid-Autumn Sales of Lantern and 2 recycling projects. We are grateful for the community's support and are encouraged to see the compassion towards the elderly. This year through the efforts of students, working adults, and volunteering retirees we raised a total of \$42,460.

Table 11: Fundraising Events

No.	Fundraising Description	Amount
1	Flag Day	\$9,874
2	Mid Autumn Sales of Lantern	\$13,573
3	Recycling Projects	\$19,531



STAFF STRENGTHS
NETWORKING
CONFERENCE

Developing capabilities

STAFF STRENGTHS

Our Profile

Our employees, be it our counsellors or caseworkers, work with enthusiastic zest to keep the cogs of the organisation running at full force. Training programmes pertinent to their line of work are constantly conducted (Annex 4) for skill enhancement, ensuring the maximal level of professionalism of our staff. All the aforementioned services we provide are run by our dedicated team of 15 full-time staff, of which 80% are below 50 years old. Majority of them are females (73%) and graduates (93%), with all of the staff being Singaporean citizens (Table 11).

Table 11: Staff Profile

Full-time Staff	15
Below 50 years old	12
Female	11
Graduate	14
Singaporean / PR	10 / 5

Table 12: Engagement Score

Engagement Behaviour	Organization Score	Singapore Average
Say	81%	57%
Stay	77%	56%
Strive	73%	60%

Our Devotion

In 2016, a People Opinion Survey was carried out by the Aon Hewitt to assess our People Practices. Their report shows that our staff scored higher than the Singapore average in terms of the various people development indices (e.g. career development and leadership development) as well as our employees' state of emotional and intellectual commitment.

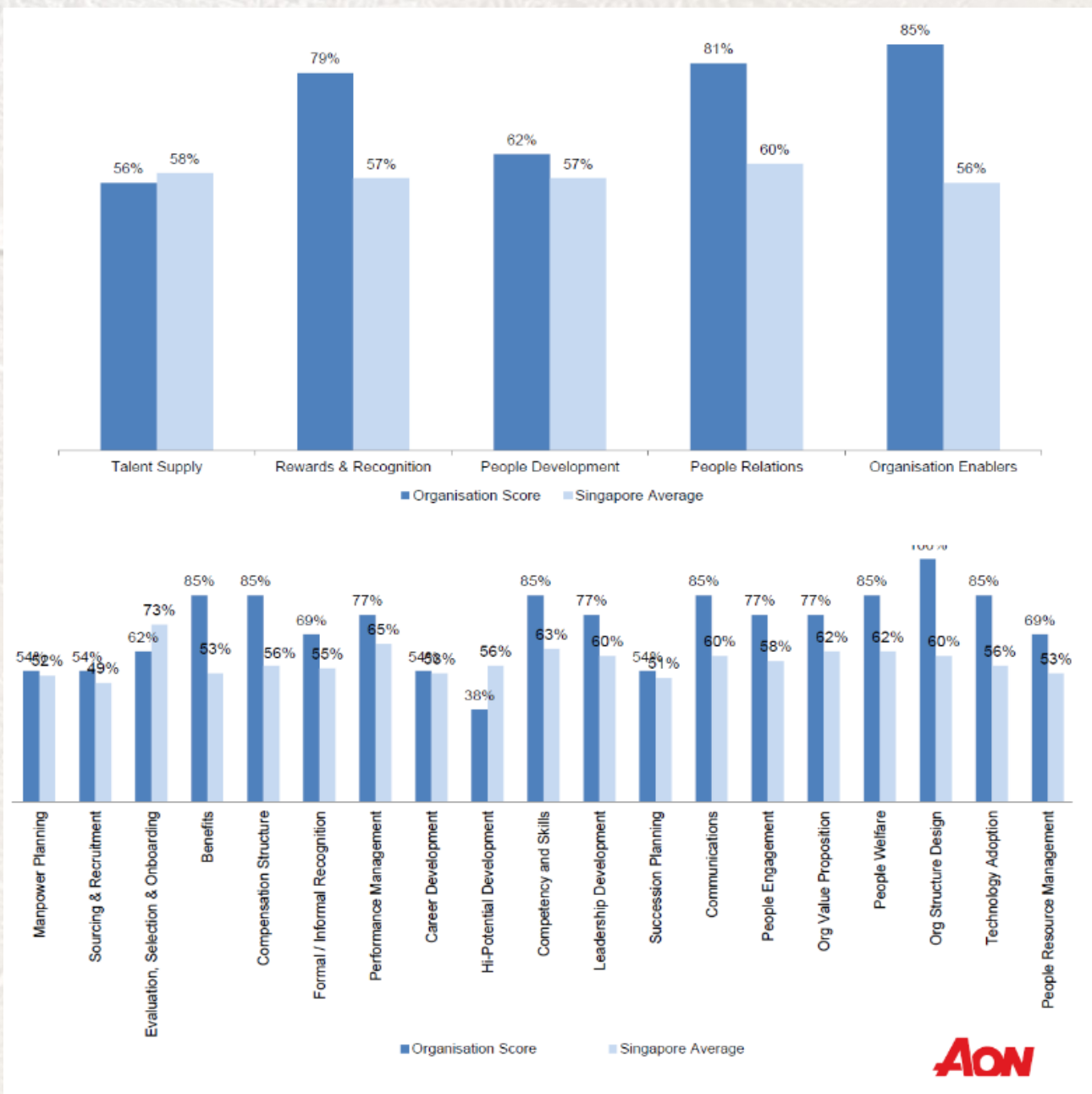
Three behaviours were measured by the Aon Hewitt's HR Diagnostic tool to predict employee engagement. They are:

- 1) 'Say': consistently speaking positively about the organisation to co-workers, potential employees and customers;
- 2) 'Stay': having an intense desire to be a member of the organisation;
- 3) 'Strive': exerting extra effort and engaging in work that contributes to organisation success.

Compared to Singapore's average employees (57% for 'say', 56% for 'stay', and 60% for 'strive'), our staff are more likely to display engagement behaviour (81% for 'say', 77% for 'stay', and 73% for 'strive') (Table 12). Thus, it is not surprising that about 85% of our staff agreed that "it would take a lot to get me to leave this organisation".

STAFF STRENGTHS

Five categories of people practices (i.e. ‘talent supply’, ‘rewards and recognition’, ‘people development’, ‘people relations’, and ‘organisation enablers’) were used to explore our employees’ perception. Our highest scoring category is ‘organisation enablers’ (i.e. 85% as compared to Singapore’s average of 56%) which is made up by ‘Organisational Structure Design’, ‘Technology Adoption’ and ‘People Resource Management’.



STAFF STRENGTHS

Human Resource initiatives

There are three HR initiatives adopted by O'Joy which led to the high level of staff satisfaction.

The first initiative was to employ a team-based approach through a redesign of our organisation structure. With the new structure, our staff are able to access clinical records through the National Electronic Healthcare Record. This provides them with information necessary to work more closely with different professionals and agencies across Singapore. Together with the readily available software residing on our local server, our staff are equipped to be effective and efficient throughout the course of their work.

A second initiative is to continually develop our staff's competencies and skills in accordance with their current capabilities through an innovative, yet robust "Supervision" framework. Under this framework, group supervisions are held weekly and individual supervisions are held every 2 to 4 weeks. Group supervision allows for peer-to-peer learning under an external expert, while individual supervision by an internal expert focuses on the progression individual casework. This framework provides the support needed for our staff to develop ideas towards achieving their goals and receive multiple perspective and information to perform their job more effectively. Apart from having supervision sessions, they also receive external training and ample opportunities and assignments for them to continue building on these training.

Our third initiative sees us redesigning our organisation's policies and procedures to help our staff achieve their individual goals and hence, towards our organisational goals. All HR functions are designed to be in alignment with the identified HR strategies. Examples of these functions include flexible work arrangements and streamlined claim (financial and non-financial) procedures.

NETWORKING

4.4 Networking

We continue to provide a platform for youths and elderly to learn from one another. Such cross-generation programmes are mutually beneficial for both sets of participants, with the elderly taking on roles as mentors and for the youths to learn from them.

It also bridges the gaps between both generations as they learn to appreciate views and opinions from different perspectives.

No.	Networking Description	Date
1	Jardine Lloyd Thompson, CapitaGreen – VWO sharing session	20/04/2017
2	Dot connection – 40 students @ O'Joy	13/05/2017
3	HK Student Orientation	19/06/2017
4	Pioneer JC, A Level project work – Eldicine	30/06/2017
5	Singapore Mental health conference	08/09/2017
6	Community and home based care for older adults in Singapore, Lien foundation community care	12/09/2017
7	Central Singapore District Meeting 2017	13/10/2017
8	Mental health / population health, Primary Care Forum 2017	13/10/2017
9	Singapore Health & Biomedical Congress 2017	14/10/2017
10	PGO 3 rd anniversary and PGA appreciation night 2017	21/10/2017
11	Seniors Empowered! Pre-conference lunch	24/10/2017
12	PCSEA 2017 award ceremony	05/11/2017
13	NTU - 1 st ARIST industry & Community engagement event,	10/11/2017
14	Opening of KWSCCC @ MnNair	11/11/2017
15	Roundtable discussion on creating enabling environments with Dr. Alex Kalache	16/11/2017
16	5 th Asia Pacific Rim International Counsellor & Psychotherapist conference	1/12/2017-3/12/2017
17	Appreciation Lunch for continental O'Joy Volunteers	07/12/2017
18	ComSA Whampoa Service Network and other initiatives dinner	26/01/2018
19	CFS Open house	28/02/2018
20	NCSS & SMU – Talent retention in the social service sector	12/03/2018

CONFERENCE

When exploring the psychological needs of older persons and their families through our counselling services, it is apparent that a person's psychological well-being has intricate ties to their biological and social needs. This is a gap we have yet to bridge. The challenge we face now is alluded by Dr. Rudolf Virchow's (a German physician, 1821-1902) quote: "Medicine is a social science, and politics is nothing else but medicine on a large scale...the physicians are the natural attorneys of the poor, and the social problems should largely be solved by them." Is it pragmatic to expect a physician who adopts the biopsychosocial model—for the sake of patient well-being and wellness—to know everything? If not, where does biology end and psychology begin? And where does psychology meet the social? In short, the current challenge is 'Who do what?'. In this context, it's not hard to see that a diffusion of knowledge, expectations and training (for example, for physician training to include personality and sociological factors associated with health) will inevitably lead to problems - well-meaning health and social care workers in a passionate pursuit of holistic care losing sight of clear boundaries regarding their knowledge and expertise, leading to a duplication of services or systematic gaps in service provision.

Since opening our doors in 2004, we operate with an understanding of this holistic vision that guides our clinical practice decisions towards collaborative practice and directly impacting how we engage community partners in our clinical (COMIT, GC, HOA) and volunteer (CA, PC) programmes, and maintains our openness to collaborate with experts of various disciplines. With opportunities to speak at various conferences (see table 14), we shared about our experience of what holistic psychological care for older persons and their families can look like, and also shared our reflections on continuity of care and service provision.

CONFERENCE

No.	Conference/Seminar/Workshop Description	Date	Participant Description
1	DataKind COP sharing as beneficiary	20/04/2017	Mr. Choo Jin Kiat, speaker
2	ASEAN Community-based healthcare forum	02/08/2017	Mr. Choo Jin Kiat, panellist
3	National senior volunteer month 2017 – retire with a purpose – volunteer!	09/09/2017	Mr. Choo Jin Kiat & Ong Ying Ying, booth participation
4	CNPL – Leader Lab (NVPC)	22/09/2017	Mr. Choo Jin Kiat, Panellist
5	NVPC – The giving matters forum – city of good	23/01/2018	Mr. Choo Jin Kiat, speaker
6	AIC - Global Conference on Integrated care	03/02/2018	Mr. Choo Jin Kiat, poster presentation
7	NSA Roadshow @ Toa Payoh	22/03/2018- 23/03/2018	Mr. Choo Jin Kiat, and senior volunteers, Booth exhibitor Picture with Dr Amy Khor



O'JOY VOLUNTEERING
AGE SENSADIZATION
2017.09.13

2017.09.13

frustrated

- helpless
- started to worry how can I be 100
- my parents which is getting older.
- how can we motivate elderly with these health problem!

BEING OLD IS DIFFICULT. THE ISSUES OF
OLDAGE IS HARD TO EXPERIENCE.

AS AN ENGINEER, THINK OF SOLUTIONS TO COMBAT AGING ISSUES WHEN YOU CAN TO LIVE WITH LESS ISSUES WHEN YOU ARE OLD!

DURING FIRST ACTIVITY, I FELT SOME FEAR
FEELING, BECAUSE I REALIZED THESE HANDICAPS
DEVELOPED WHEN WE APPEAR IN AGE ARE EXPECTED,
AND WE'RE SURE IT WILL NOT GET BETTER... BUT
THERE IS SMALL HOPE THAT THERE WILL BE SOMEONE
TO SUPPORT AND ASSIST US AT THIS TIME (FAMILY).

EMPATHY FOR OLDER PEOPLE
HAS INCREASED

APPRECIATION FOR FELLOW PEOPLE HAS
INCREASED

We have to be more patience
to the old folks. Low down for
them, up for them & give
them more help. I've better understanding
how they feel. "Sorry"
Need to give more respect
to our parents & other old folks.

Interesting Exercise, makes me ~~more~~ aware of the challenges older folks are facing.

Understanding the difficulties of our Elderly
is the first step to make them feel
connected, especially with the fast pace in
Singapore Society. The feeling of helplessness &
frustration will not disappear or improve
if we can only make them feel better.

Age Simulations gave a really good experience on how the elderly felt. It helped to understand how hard it is to take stairs. Also felt like it was dangerous to take stairs without any help.

Facilities exercise gave ~~an~~ experience on how things are and to understand the differences between a normal person and a paraplegic person. It was doing small things, preperated with heartbeats which hearing experience could be improved with correct noise.

0204: AGE SENSITIZATION

- ✓ HELPLESS IF NO ASSISTANCE GIVEN
- ✓ DIFFERENT WORLD
- ✓ EMPATHY IS IMPORTANT
- ✓ MOTIVATION IS IMPORTANT TO OVERCOME THESE CONDITIONS
- ✓ UNDERSTANDING IS NEEDED^{SO} PATIENCE

20170913

From all of the activity, what I learned is - don't mind
tried to do all things perfectly but when we end up with
failure, it's quite depressing and frustrating, hence
we become irritated to all things and take negative
matter to negative.

→ As caregivers we need to be more patient and behave
more humane affectionately. Consider all the
negative behavior as a positive way.

Governance

2017.09.13

MANAGEMENT COMMITTEE

BEING OLD IS DIFFICULT. THE ISSUES OF
AGING IS HARD TO EXPERIENCE.
AN ENGINEER, THINK OF SOLUTIONS TO
COMBAT AGING ISSUES WHEN YOU CAN
TO LIVE WITH LESS ISSUES
WHEN YOU ARE OLD!

SUB - COMMITTEES

CLINICAL CONSULTANTS

CLINICAL ADSORY BOARD

RISK MANAGEMENT

MANAGEMENT COMMITTEE

Our Management Committee comprises of five members, who are elected to serve for a two-year period. They meet quarterly to discuss our strategic directions and policies. Our current Committee members come from a variety of professional backgrounds, and possess key skills such as organisational and financial management. Experienced in working with the elderly, they complement our work by providing perspectives and insights in the way we operate.

SUB-COMMITTEES

Service Sub-Committee: Its' main role is to shape the programmes and activities of O'Joy, to ensure that the current social and health needs of the population are met, while at the same time aligning the services with O'Joy's own mission and values. Members are also involved in the identification of staff training and development needs, clarifying professional issues, as well as evaluating the quality of services provided by O'Joy.

Audit Sub-Committee: Its' main responsibility is to ensure compliance with current financial regulations – a role which has become even more crucial given the implementation of the "Code of Governance for Non-Profit Organisations".

Fundraising Sub-Committee: Its' main role is to ensure that all fundraising activities comply with legal and other regulatory requirements.

Human Resource Sub-Committee: Its' function is to ensure that human resource policies are carefully considered whilst addressing the needs of paid employees and volunteers.

Nomination Sub-Committee: Its' purpose is to work on matters related to nominations and policies.

Communication Sub-Committee: This is a sub-committee whose role is to coordinate O'Joy Care Services' communications with external stakeholders.

CLINICAL CONSULTANTS

In order to maintain the quality of our services and ensure that international standards are met in the process, the Service Sub-Committee occasionally consults with our clinical consultant – Dr John Banmen. He is the director of training of the Satir Institute of the Pacific, British Columbia, Canada. He has an international reputation as an author, therapist and educator. Dr Banmen is the founding president of the British Columbia Association for Marriage and Family Therapy

CLINICAL ADVISORY BOARD

Dr Ng Li Lin has kindly accepted reappointment to O'Joy Care Services' Clinical Advisory Board, thus continuing to provide professional insights to for us. The consultative expertise provided have proved to be invaluable towards our clinical work and strategic directions.

RISK MANAGEMENT

O'Joy Care Services ensures a high level of financial accountability. As a Voluntary Welfare Organisation (VWO) dependent on public funding, we closely abide by the Standard Operating Procedures (SOPs). Key Performance Indicators (KPIs) for our programmes and services are closely tracked, to ensure that we are accountable for all public funding. In addition, all accounting procedures are heavily scrutinised, with internal controls put in place to prevent any risk of abuse. Standard official financial requirements are met through yearly reviews by external auditors. Our reserve policy is a maximum of two years of annual total expenditure.

Similarly, our staff whose roles are to provide direct counselling, referral services, training and volunteer management, all have several years of field experience and formal education in their respective domains. By encouraging our staff and volunteers to regularly upgrade their skills and knowledge, professional standards are constantly refined through the use of expert guidance as well as the Service Sub-Committee.

Key Performance Indicators (KPI) are closely tracked so as to ensure that any programmes and services that are publicly-funded are duly noted. We target to meet or even surpass our set expectations.

In addition, all accounting procedures are heavily scrutinised, with internal controls put in place so as to prevent any risk of abuse. Thus, standard official financial requirements are met through yearly reviews by external auditors.

In compliance with Health and Safety Regulations, active measures are taken into consideration for staff, volunteers, clients and visitors to the centre.

As a result of these measures in regard to procedural guidelines and continuous performance appraisal, O'Joy Care Services remains confident in our adherence to the standard of delivery stated in the guidelines for a local VWO.

Board members are also required to report actual or potential conflict of interest to the Board at the earliest opportunity, and subsequently, deal with the source of such problems.

One of the staff at O'Joy draws an annual salary exceeding \$100,000, and our reserve policy is a maximum of two years of annual total expenditure.

Our auditor is Wensen Corporate Assurance.

GET INVOLVED



Volunteer

Be a COMIT aide, para-counsellor and/or HOA facilitator to work with older persons with the help from a professional from O'Joy.



Corporate support

Come forward as a corporate, and donate and help our many services and programmes, or encourage your staff to help out in the delivery of our services and programmes.

Opportunities for schools to learn more about older persons are also available.



Give a donation

No donation is small - every amount counts. Some of our services and programmes are not fully funded and could use your generous support.

*Our
Heartfelt
Thanks*



Annex 1—Donors

A big 'Thank you' to all our donors...

Individuals

Alvin Chew Wye Kwong
Angela
Au Mun Jie
Bee Ah Hong
Chen Kim Yew
Cherlene Chua
Chew Yap Lim
Chia Khiam Huat
Chris Tai
Chua Kim Long
Edmund Koh Joo Peng
Ellen Yee
Fu Yingqi
Goh Jiang Wee Alan
Heng Mok Kwee Derrick
How Kok Keong
Huang ZhaoMing
Jessie Olivia Yang Yunjie
Josephine Marie Baljon Celis
Kng May Choo
Lee Chia Ying
Lee Yin Ling
Liaw Soon Moi
Lim Kim Lian Lorraine
Lim Siew Wei Kathlyn
Lim Xiao Rui
Lim Yee Jean
Lim Yeow Teck
Loh Chee Shyong

Loo Kuen Feng
Loo Ya Lee
Lucinda Lim
Melissa Mei Wan Kwee
Moey Siew Peng
Murali Deepak
Musaddiq Bin Khamis
Ong Boon Kwee
Ong Chee Hoon
Ong Hai Soon
Ong Kim Moey
Ong Yun Yun
Qian Wenbing
Quek Gim Chye
Sherilyn Chong Hui Ling
Sim Hui Ling Christine
Soh Kee Pang
Sugumaran Aun Prasath
Tan Cheng Cheng
Tan Joo Wee
Tan Wee Siang
Tan Wee Sze
Tan Yi Hon Ryan
Teng Chun Meng
Than Zaw Oo
Toh Geok Ling
Tow Geok Yun
Wong Feai Voon
Wong Geok Kim

Companies & Organizations

Goh Boon Fong Trading
Chan Brothers Travel Pte Ltd
Lee Foundation
Lee Kim Tah Foundation
Touch Community Services Ltd

...and to all our anonymous donors,
individuals and staff of ST electronics
(e-service) PL.

Annex 2—Milestones

2004

Jan: Registered with Registry of Societies
Mar: Began operation at Teambuild Centre
Sep: Granted “Charity organization” status by IRAS
Dec: Awarded the New Initiative Grant (NIG) by NVPC

2005

Jan: Collaborated with Tan Tock Seng Hospital in Geriatric Inpatient Volunteering Environment (GIVE)
Apr: Granted full membership status in NCSS
Dec: Piloted two-year project Care Coordinator Service Programme appointed by MCYS

2008

Jun: 2009 O’Joy Care Services Carnival
Jul: O’Joy Care Services commenced full functioning in Upper Boon Keng premise

2009

Mar: Launched Community Drumming supported by National Arts Council
Apr: Appointed by NCSS as one of the three centre for Counselling Therapy for older persons

2012

Jan: Appointed by AIC for two-year pilot project COMIT @ North.
Jun: Appointed by AIC for two-year pilot project COMIT @ Central.

2013

Jul: O’Joy Care Services started the Health Oriented Ageing (HOA) programme for elderly perons in Upper Boon Keng area

2016

Jun: Expert Panelist at LeapForGood Expert Panel First Public Workshop - Singapore Centre for Social Enterprise (raiSE). Speaker at The 8th International Conference on Social Work in Health and Mental Health (ICSW 2016) - SASW.
Sep: Speaker at Singapore Health & Biomedical Congress 2016 - National Healthcare Group (NHG)

Annex 2—Milestones

2006

Mar: Granted the Volunteer Capacity Fund: Pilot Project Grant for programme Counselling Therapy for older persons

Jun: O'Joy's first Flag Day held jointly with Metta Welfare Association

2007

Mar: Attained IPC status from the Commissioner of Charities and IRAS

Dec: Relocated to current premises at Upper Boon Keng Road

2010

Sep: Launched Connect UBK @ 19, a befriending project with Upper Boon Keng RC & Central Singapore CDC

2011

Jan: Appointed to conduct Social Investigation on Destitute Persons by MCYS

2014

Apr: Former President SR Nathan was appointed patron of O'Joy Care Services COMIT@North and COMIT@Central combined as OMIT@OJoy.

2015

Jan: Official launch of HOA @UBK.

Mar: Formed O'Joy's Clinical Advisory Board

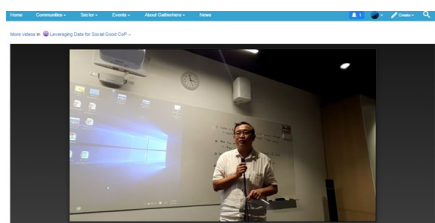
Sep: HOA @UBK operates from Geylang West Community Club

2017

Apr: O'Joy Care Services started the Prevention and Intervention of Elderly Abuse and Neglect (PEAN) programme to enable older persons to continue to age in place in the community supported by long term mental and social care .

Jul: O'Joy Care Services incorporated "Jolly Companion Limited" as an social enterprise to serve older persons of all social economic status.

Annex 3—Media Coverage



Jin Kiat sharing the work done by DataKind with O'Joy Care Services

24/04/2017

Mr. Choo Jin Kiat sharing @ DataKind



17/07/2017

Hong Kong City-U interns



31/07/2017

The Straits Times: Anglo-Chinese JC student with O'Joy HOA elderly.



22/09/2017

Mr. Choo Jin Kiat, Panellist @ NVPC

More Silver Academy courses for seniors



02/10/2017

The Straits Times: HOA participants and volunteers



10/2017

IPS exchange series: Chapter 9 contributed by Mr. Choo Jin Kiat



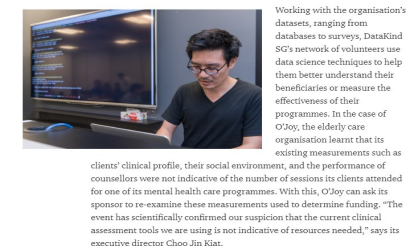
11/2017

Mr. Choo Jin Kiat on 'intrapersonal team' of the empowering seniors core team



11/2017

O'Joy Care Services profile featured in Credit Suisse ageing report



30/11/2017

Mr. Choo Jin Kiat featured on MCI Singapore's blog, 'Doing good with data and tech'



22/01/2018

Mr. Choo Jin Kiat featured on 96.3PM Facebook page



29/01/2018

O'Joy Care Services featured on Conjoint Consulting

Radio Talks

FM95.8/FM96.3

13/06/2017 22/01/2017

04/09/2017 12/03/2018

11/09/2017 13/03/2018

18/09/2017 23/03/2018

11/11/2017

Annex 4—Staff Training

Date:	14 June—17 June 2017
Course Title:	Level 2 in Satir TST (L222): Working with Couples
Organiser:	Satir Centre (Singapore)
Date:	17 January—8 August 2017
Course Title:	Master of Social Work (certificate received on 28-Oct-17)
Organiser:	SUSS
Date:	15 August—12 November 2017
Course Title:	Mindfulness Based Stress Reduction (MBSR) Programme
Organiser:	IMH
Date:	3 November 2017
Course Title:	Seniors Empowered 2017 conference
Organiser:	Hua Mei Training Academy of Tsao Foudation
Date:	5 December—9 December 2017
Course Title:	MBCT 5-Day Programme
Organiser:	Shan You Counselling Cte

Annex 5—Legal & Administrative Info

Charity Name: O'Joy Care Services

Charity Registration Number: 01806 (with IPC status)

Society Registration Number: ROS 0363/2003 WEL

(Registered under the Societies Act on 19 January 2004, with the Registry of Societies).

Institution of a Public Character (IPC) Registration number: 000573

(Attained IPC status from the Commissioner of Charities and the Inland Revenue Authority on 1 March 2007. The IPC status allows a charity to issue tax-exempt receipts for donations made to the organisation.)

Full Membership with the National Council of Social Service: 1 April 2005

Address: Block 5 Upper Boon Keng Road #02-10 Singapore 380005

Management Committee

President	-	Mr Goh Jiang Wee, Alan
Secretary	-	Mr Chung Soon Bee
Treasurer	-	Mr Chee Teng Hsiu, Terrence
Members	-	Mr Cheong Chong Khiam, Max

Clinical Supervisor

Clyde Michael Murthy

Clinical Advisory Board

Dr Ng Li Lin

Clinical Consultant

Dr John Banmen

Annex 6—Legal & Administrative Info

Nomination Sub-Committee

Mr Chung Soon Bee

Mr Choo Jin Kiat

Mr Chee Teng Hsiu, Terrence

Audit Sub-Committee

Mr Chung Soon Bee

Mr Choo Jin Kiat

Fundraising Sub-Committee

Mr Chung Soon Bee

Mr Choo Jin Kiat

Human Resource Sub-Committee

Mr Chung Soon Bee

Mr Choo Jin Kiat

Programme/Service Sub-Committee

Ms Teo Puay Leng

Mr Choo Jin Kiat

Communication Sub-Committee

Mr Goh Jiang Wee, Alan

Mr Chee Teng Hsiu, Terrence

Mr Choo Jin Kiat

Annex 6—Legal & Administrative Info

Full-time Staff

Executive Director	-	Mr Choo Jin Kiat
Clinical Director	-	Ms Teo Puay Leng
Senior Counsellor	-	Dr Chew Yat Peng
Counsellor	-	Ms Tow Geok Yun
Counsellor	-	Ms Germaine Chua
Counsellor	-	Mr Tony Cheong Thai Fook
Counsellor	-	Ms Yoong Min Yi Melissa
Counsellor	-	Ms Ong Chin Yee Fiona
Counsellor	-	Mr Jon Tan Siu Yueh
Counsellor	-	Ms Elizabeth Pan Min En
Social worker	-	Ms Ng Poh Yee
Caseworker	-	Ms Ong Ying Ying
Programme Executive	-	Mr Lua Chee Hong
Programme Executive	-	Ms Lim Yee Jean
Administrative Executive	-	Mdm Qui Siew Kee

Auditor

Wensen Corporate Assurance

33A, Chander Road

Singapore 219539

Bank

Standard Chartered Bank

(Battery Road Branch)

6 Battery Road

Singapore 049909

O' JOY CARE SERVICES
(Registered as a Charity under Charities Act, Cap 37)
(Unique Entity Number: T04SS0047J)

AUDITED FINANCIAL STATEMENTS
FINANCIAL YEAR ENDED MARCH 31, 2018

Audited by:-



Wensen Corporate Assurance
Chartered Accountants and Public Accountants
(Company No. : T09PF0004F)

STATEMENT BY MANAGEMENT COMMITTEE AND FINANCIAL STATEMENTS

C O N T E N T S

	<u>PAGE(S)</u>
Management Committee Members and Statement by Management Committee	1
Independent Auditors' Report	2 - 4
Statement of Financial Position	5
Statement of Financial Activities	6 - 13
Statement of Changes in Funds	14
Statement of Cash Flows	15
Notes to financial statements	16 - 28

MANAGEMENT COMMITTEE MEMBERS

Executive Committee

Chairman	:	Goh Jiang Wee, Alan
Hon. Secretary	:	Chung Soon Bee
Hon. Treasurer	:	Chee Teng Hsui, Terrence

Audit Committee

Chairman	:	Chung Soon Bee
Members	:	Choo Jin Kiat

STATEMENT BY MANAGEMENT COMMITTEE

The Management Committee is responsible for the preparation and fair presentation of these financial statements in accordance with the Singapore Charities Act, Cap. 37 (the "Singapore Charities Act"), Singapore Societies Act, Cap. 311 (the "Singapore Societies Act") and Singapore Charities Accounting Standard. This responsibility includes selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

In the opinion of the Management Committee, the accompanying financial statements together with the notes thereto are drawn up so as to give a true and fair view of the financial position of O'Joy Care Services (the "Society") as at March 31, 2018 and of the financial performance, changes in funds and cash flows of the Society for the year ended on that date.

On behalf of the Management Committee,



Goh Jiang Wee, Alan
President



Chee Teng Hsui, Terrence
Hon. Treasurer

Date: August 7, 2018

**INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF
O'JOY CARE SERVICES (UEN: T04SS0047J)**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of O'Joy Care Services (the "Society"), which comprise the statement of financial position as at March 31, 2018, and the statement of financial activities, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provision of the Singapore Charities Act, Singapore Societies Act and Singapore Charities Accounting Standards so as to give a true and fair view of the financial position of the Society as at March 31, 2018, and of the financial performance, changes in funds and cash flows of the Society for the year ended on that date.

Basis of 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 Management Committee.

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.

**INDEPEDENT AUDITOR'S REPORT TO MEMBERS OF
O'JOY CARE SERVICES (UEN: T04SS0047J)**

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

Responsibilities of the Management Committee for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the Singapore Charities Act, Singapore Societies Act and Singapore Charities Accounting Standards, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair financial statements and to maintain accountability of assets.

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.

The management's responsibilities include 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 assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

We also:

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

**INDEPEDENT AUDITOR'S REPORT TO MEMBERS OF
O'JOY CARE SERVICES (UEN: T04SS0047J)**

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

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

- Conclude on the appropriateness of 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.
- 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 the management committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In our opinion, the accounting and other records required by the regulations enacted under the Singapore Charities Act and Singapore Societies Act to be kept by the Society, have been properly kept in accordance with those regulations.

During the course of our audit, nothing came to our attention that caused us to believe that during the year:

1. The use of the donation monies was not in accordance with the objectives of the Society as required under regulation 16 of the Society (Institutions of a Public Character) Regulations; and
2. The Society has not complied with the requirements of regulation 15 (Fund-Raising Expenses) of the Charities (Institutions of a Public Character) Regulations.



Wensen Corporate Assurance
(Chartered Accountants and Public Accountants)
Singapore

Date: August 7, 2018

O'JOY CARE SERVICES
Unique Entity Number: T04SS0047J

STATEMENT OF FINANCIAL POSITION
March 31, 2018

	<u>Note</u>	<u>2018</u> <u>\$</u>	<u>2017</u> <u>\$</u>
NET ASSETS			
Current assets:			
Cash and cash equivalents	4	88,770	118,999
Other receivables, deposit and prepayment	5	199,936	103,953
		<u>288,706</u>	<u>222,952</u>
Non-current assets:			
Plant and equipment	6	16,156	39,544
Total assets		<u>304,862</u>	<u>262,496</u>
Current liabilities:			
Accruals		<u>(39,371)</u>	<u>(36,830)</u>
Total net assets		<u>265,491</u>	<u>225,666</u>
FUNDS			
Unrestricted Funds:			
Destitute persons project		-	72,017
General fund		352,056	845,649
Total unrestricted funds		<u>352,056</u>	<u>917,666</u>
Restricted Funds:			
Counselling Program for Elder Persons		76,837	(37,228)
AIC Comit		(196,357)	(191,079)
Comit Aide		-	(1,722)
WeCare		-	(316)
Health Oriented Approach		(45,229)	(461,655)
PEAN		56,363	-
ICPF		21,821	-
Total restricted funds		<u>(86,565)</u>	<u>(692,000)</u>
Total funds		<u>265,491</u>	<u>225,666</u>

See accompanying notes to financial statements

STATEMENT OF FINANCIAL ACTIVITIES
Year ended March 31, 2018

	Unrestricted Funds		Restricted Funds							
	Destitute Persons Project 2018 \$	General fund 2018 \$	Counselling Program for Elder Persons 2018 \$	AIC Commit 2018 \$	Commit Aide 2018 \$	Wecare 2018 \$	Health Oriented Approach 2018 \$	PEAN 2018 \$	ICPF 2018 \$	Total 2018 \$
Note										
INCOME										
Voluntary income										
Direct donations	-	9,759	-	48,737	-	-	-	-	-	58,496
Agency for Integrated Care	-	-	-	399,495	-	-	-	-	-	399,495
National Council of	-	-	243,288	-	-	-	-	215,023	-	458,311
Social Services	-	-	-	-	-	-	-	-	-	-
People's Association	-	-	-	-	-	-	100,000	-	-	100,000
Community Development Fund	-	-	-	-	-	-	-	-	61,048	61,048
Silver Volunteer	-	-	-	-	-	-	-	-	-	660
Singtel Sponsorship	-	660	-	-	-	-	-	-	-	(1,200)
Singapore National Employer Federation	-	(1,200)	-	-	-	-	-	-	-	-
	-	9,219	243,288	448,232	-	-	100,000	215,023	61,048	1,076,810
Activities for generating funds										
Membership fees	-	160	-	-	-	-	13,340	-	-	13,500
Counseling fees	-	5,705	-	-	-	-	-	-	-	5,705
Rental income	-	16,601	-	-	-	-	-	-	-	16,601
Training fees	-	-	-	-	-	-	-	-	885	885
Recycling project	-	14,489	-	-	-	-	-	-	-	14,489
	-	36,955	-	-	-	-	13,340	-	885	51,180
Investment income										
Interest	-	24	-	-	-	-	-	-	-	24
	-	46,198	243,288	448,232	-	-	113,340	215,023	61,933	1,128,014
Balance carried forward										

See accompanying notes to financial statements

O'JOY CARE SERVICES
Unique Entity Number: T04SS0047J

STATEMENT OF FINANCIAL ACTIVITIES (CONT'D)
Year ended March 31, 2018

	Unrestricted Funds		Restricted Funds							
	Destitute Persons Project 2018 \$	General fund 2018 \$	Counselling Program for Elder Persons 2018 \$	AIC Commit 2018 \$	Commit Aide 2018 \$	WeCare 2018 \$	Health Oriented Approach 2018 \$	PEAN 2018 \$	ICPF 2018 \$	Total 2018 \$
Note										
INCOME (CONT'D)										
Balance brought forward	-	46,198	243,288	448,232	-	-	113,340	215,023	61,933	1,128,014
Other income										
Wage credit scheme	-	13,939	-	-	-	-	-	-	-	13,939
Others	-	173	-	-	-	-	-	-	-	173
	-	14,112	-	-	-	-	-	-	-	14,112
TOTAL INCOME	-	60,310	243,288	448,232	-	-	113,340	215,023	61,933	1,142,126

See accompanying notes to financial statements

O'JOY CARE SERVICES
Unique Entity Number: T04SS0047J

STATEMENT OF FINANCIAL ACTIVITIES (CONT'D)
Year ended March 31, 2018

	Note	Unrestricted Funds		Restricted Funds						Total 2018 \$	
		Destitute Persons Project 2018 \$	General fund 2018 \$	Counselling Program for Elder Persons 2018 \$	AIC Comit 2018 \$	Comit Aide 2018 \$	Welfare 2018 \$	Health Oriented Approach 2018 \$	PEAN 2018 \$		ICPF 2018 \$
EXPENDITURE											
Charitable activities:											
Allowances	7	-	2,511	-	-	-	-	731	-	-	3,242
Bank charges		-	69	-	-	-	-	-	-	-	69
Books and periodicals		-	-	9	11	-	-	3	3	2	28
Cleaning services		-	195	2,765	3,981	-	-	953	1,417	407	9,718
Copier rental charges		-	-	440	634	-	-	152	226	64	1,516
Copier usage charges		-	-	357	513	-	-	513	121	62	1,226
CPF and SDL Contribution	7	-	512	30,800	55,626	-	-	7,292	18,313	4,507	117,050
Delivery charge		-	459	-	-	-	-	-	-	-	459
Depreciation		-	-	6,929	11,086	-	-	2,969	1,980	1,980	24,944
Entertainment		-	-	119	168	-	-	45	45	1,057	1,434
FA in kind		-	22	2,295	5	-	-	-	-	631	2,953
HOA activities		-	-	-	-	-	-	25,062	-	-	25,062
Insurance		-	-	215	368	-	-	92	160	-	835
Maintenance of facilities		-	188	611	869	-	-	186	322	109	2,285
Medical expenses		-	-	377	1,146	-	-	392	596	-	2,511
Membership fees		-	200	35	61	-	-	15	28	-	339
Minor asset expenses		-	128	563	714	-	-	154	229	187	1,975
Office system maintenance		-	-	1,405	2,075	-	-	449	759	262	4,950
Printing and stationeries		-	101	289	466	-	-	100	141	503	1,600
Professional fees		-	114	375	7,275	-	-	45,770	-	-	53,534
Refreshment		-	-	-	-	-	-	12	-	134	146
Rental of premises		-	-	8,804	12,692	-	-	3,047	4,520	1,278	30,341
Balance carried forward		-	4,499	56,388	97,690	-	-	87,545	28,912	11,183	286,217

See accompanying notes to financial statements

STATEMENT OF FINANCIAL ACTIVITIES (CONT'D)
Year ended March 31, 2018

		Unrestricted Funds		Restricted Funds							
		Desistue Project 2018 \$	General fund 2018 \$	Counseling Program for Elder Persons 2018 \$	AIC Comit 2018 \$	Comit Aide 2018 \$	Weicare 2018 \$	Health Oriented Approach 2018 \$	PE-AN 2018 \$	IC/PF 2018 \$	Total 2018 \$
Note											
EXPENDITURE (CONT'D)											
Charitable activities:											
		-	4,499	56,388	97,690	-	-	87,545	28,912	11,183	286,217
7	Balance brought forward	-	2,970	198,895	324,380	-	-	65,310	120,655	26,160	738,370
	Salary and bonus	-	-	444	641	-	-	154	228	64	1,531
	Service and conservancy	-	-	-	-	-	-	-	-	-	-
	Staff training	-	310	1,518	4,722	-	-	773	2,709	248	10,280
	Stamps and postage	-	27	-	-	-	-	-	-	-	27
	Sundry expenses	-	764	-	8	-	-	-	-	-	772
	Supervision fees	-	-	8,004	11,553	-	-	2,760	4,158	1,125	27,600
	Telephone charges	-	15	1,127	1,672	-	-	326	557	164	3,861
	Transport	-	1,763	6,934	8,564	-	-	113	315	556	18,245
	Utilities	-	-	1,411	2,058	-	-	492	730	215	4,906
	Total charitable activities	-	10,348	274,721	451,288	-	-	157,473	158,264	39,715	1,091,809
Governance costs:											
	Auditors remuneration	-	820	1,389	2,222	-	-	1,096	396	397	6,320
Costs of generating funds:											
	Fund raising expenses	-	4,172	-	-	-	-	-	-	-	4,172
	TOTAL EXPENDITURE	-	15,340	276,110	453,510	-	-	158,569	158,660	40,112	1,102,301
SURPLUS/ (DEFICIT) FOR THE YEAR											
		-	44,970	(32,822)	(5,278)	-	-	(45,229)	56,363	21,821	39,825

See accompanying notes to financial statements

STATEMENT OF FINANCIAL ACTIVITIES (CONT'D)
Year ended March 31, 2018

	Unrestricted Funds		Restricted Funds					
	Desistute Persons Project	General fund	Counseling Program for Elder Persons	AIC Comit	Comit Aide	Weicare	Health Oriented Approach	Total
Note	2017	2017	2017	2017	2017	2017	2017	2017
	\$	\$	\$	\$	\$	\$	\$	\$
INCOME								
Voluntary income								
Direct donations	-	28,174	-	-	-	-	250	28,424
Agency for Integrated Care	-	-	-	369,288	-	-	99,468	468,756
Community Development Councils	-	-	-	-	-	2,832	-	2,832
National Council of Social Services	-	58,880	236,583	-	-	-	-	295,463
People's Association Community Development Fund	-	(3,000)	-	-	-	-	-	(3,000)
Singapore Pools (Private) Limited	-	63,500	-	-	-	-	-	63,500
Singtel Sponsorship	-	660	-	-	-	-	-	660
Singapore Turf Club	-	40,000	-	-	-	-	-	40,000
Workforce Singapore	-	7,688	-	-	-	-	-	7,688
Youth for Causes	-	1,600	-	-	-	-	-	1,600
Singapore National Employer Federation	-	19,200	-	-	-	-	-	19,200
	-	216,702	236,583	369,288	-	2,832	99,718	925,123
Activities for generating funds								
Membership fees	-	60	-	-	-	-	13,540	13,600
Counseling fees	-	670	-	-	-	-	-	670
Rental income	-	8,995	-	-	-	-	-	8,995
Training fees	-	810	-	-	-	-	-	810
	-	10,535	-	-	-	-	13,540	24,075
Balance carried forward	-	227,237	236,583	369,288	-	2,832	113,258	949,198

See accompanying notes to financial statements

STATEMENT OF FINANCIAL ACTIVITIES (CONT'D)
Year ended March 31, 2018

See accompanying notes to financial statements

STATEMENT OF FINANCIAL ACTIVITIES (CONT'D)
Year ended March 31, 2018

	Note	Unrestricted Funds		Restricted Funds					Total 2017 \$
		Desistute Persons Project 2017 \$	General fund 2017 \$	Counselling Program for Elder Persons 2017 \$	AIC Comit 2017 \$	Comit Aide 2017 \$	Weicare 2017 \$	Health Oriented Approach 2017 \$	
EXPENDITURE									
Charitable activities:									
Allowance	7	-	100	17	-	-	-	1,030	1,130
Bank charges		-	50	22	-	-	-	13	102
Cleaning services		-	306	2,946	3,929	-	-	2,471	9,652
CPF and SDL Contribution	7	-	260	37,543	56,524	-	-	23,988	118,315
Depreciation		-	212	9,554	12,738	-	-	6,369	28,873
Entertainment		-	10	721	961	-	-	612	2,304
Financial assistance		-	-	1,518	-	-	-	-	1,518
HOA activities		-	-	-	-	-	432	28,887	29,319
Insurance		-	4	184	246	-	-	164	598
Maintenance		-	189	1,065	1,419	-	-	911	3,584
Medical		-	16	383	998	-	-	383	1,780
Membership fees		-	1	43	57	-	-	38	139
Minor asset expenses		-	37	673	897	-	-	923	2,530
Miscellaneous expenses		-	234	20	28	66	-	20	368
System maintenance		-	67	1,840	2,454	-	-	1,489	5,850
Printing and stationeries		-	124	978	1,329	58	-	859	3,348
Professional fees		-	4,500	1,775	14,187	300	2,700	49,778	73,240
Postage and deliveries		-	716	-	-	17	-	-	733
Refreshments		-	193	75	99	38	-	190	595
Rental expenses		-	394	9,913	13,217	-	-	8,332	31,856
Salaries and bonus	7	-	1,502	211,855	342,030	-	-	156,848	712,235
Service and conservancy charges		-	18	477	636	-	-	401	1,532
Balance carried forward		-	8,933	281,580	451,771	479	3,132	283,706	1,029,601

See accompanying notes to financial statements

STATEMENT OF FINANCIAL ACTIVITIES (CONT'D)
Year ended March 31, 2018

	Unrestricted Funds		Restricted Funds					Total 2017 \$
	Note	Desistute Persons Project 2017 \$	General fund 2017 \$	Counselling Program for Elder Persons 2017 \$	AIC Comit 2017 \$	Comit Aide 2017 \$	Weicare 2017 \$	Health Oriented Approach 2017 \$
EXPENDITURE (CONT'D)								
Charitable activities:								
Balance brought forward		-	8,933	281,580	451,771	479	3,132	283,706
Staff training		-	1,701	2,998	2,953	-	-	1,602
Supervision fee		-	487	11,744	15,659	-	-	9,910
Telephone charges		-	65	1,335	1,827	-	-	984
Transport		-	1,506	7,218	12,133	597	16	776
Utilities		-	67	1,733	2,311	-	-	1,425
Overseas training expenses		-	41	1,853	2,471	-	-	1,235
Website expenses		-	15	909	1,211	-	-	781
Total charitable activities		-	12,815	309,370	490,336	1,076	3,148	300,419
Governance costs:								
Auditors remuneration		-	31	1,615	2,141	(10)	-	1,043
Costs of generating funds:								
Fund raising expenses		-	493	116	13	5	-	115
TOTAL EXPENDITURE		-	13,339	311,101	492,490	1,071	3,148	301,577
SURPLUS/ (DEFICIT) FOR THE YEAR		-	229,995	(74,518)	(123,202)	(1,071)	(316)	(188,319)
								1,122,726
								(157,431)

See accompanying notes to financial statements

O'JOY CARE SERVICES
Unique Entity Number: T04SS0047J

STATEMENT OF CHANGES IN FUNDS
Year ended March 31, 2018

	Unrestricted Funds		Restricted							Total
	Destitute Persons Project \$	General fund \$	Counselling Program for Elder Persons \$	AIC Commit \$	Comit Aide \$	Weccare \$	Health Oriented Approach \$	PEAN \$	ICPF \$	
Balance at April 1, 2016	72,017	615,654	37,290	(67,877)	(651)	-	(273,336)	-	-	383,097
Surplus/ (deficit) for the financial year	-	229,995	(74,518)	(123,202)	(1,071)	(316)	(188,319)	-	-	(157,431)
Balance at March 31, 2017	72,017	845,649	(37,228)	(191,079)	(1,722)	(316)	(461,655)	-	-	225,666
Surplus/ (deficit) for the financial year	-	44,970	(32,822)	(5,278)	-	-	(45,229)	56,363	21,821	39,825
Merger of general fund	11 (72,017)	72,017	-	-	-	-	-	-	-	-
Re-allocation of general fund	11 -	(610,580)	146,887	-	1,722	316	461,655	-	-	-
Balance at March 31, 2018	-	352,056	76,837	(196,357)	-	-	(45,229)	56,363	21,821	265,491

See accompanying notes to financial statements

STATEMENT OF CASH FLOWS
Year ended March 31, 2018

	<u>Note</u>	<u>2018</u> \$	<u>2017</u> \$
Cash flows from operating activities			
Net surplus/ (deficit) for the year		39,825	(157,431)
Adjustments for non-cash flow items:			
Depreciation of plant and equipment		24,944	28,873
Interest income		(24)	(24)
Operating cash flows before working capital changes		64,745	(128,582)
Changes in working capital:			
Other receivables, deposits and prepayment		(95,983)	285,323
Other payables and accruals		2,541	(31,996)
Cash flows generated from operations		(28,697)	124,745
Interest received		24	24
Net cash flows (used in)/ generated from operating activities		(28,673)	124,769
Cash flows from investing activities			
Purchase of plant and equipment		(1,556)	(19,514)
Net (decrease)/ increase in cash and cash equivalents		(30,229)	105,255
Cash and cash equivalents at beginning of year		118,999	13,744
Cash and cash equivalents at end of year	4	88,770	118,999

See accompanying notes to financial statements

NOTES TO FINANCIAL STATEMENTS
March 31, 2018

1. GENERAL

The Society is registered in Singapore under the Societies Act, Cap. 311 on January 19, 2004. The registered office of the Society is at 5, Upper Boon Keng Road, #02-10, Singapore 381005. The Society's Unique Entity Number is T04SS0047J.

The Society is an approved charity under the Charities Act, Cap 37 since September 7, 2004 and has been accorded the status of an Institution of a Public Character ("IPC") for 3 years for the period from October 1, 2013 to March 31, 2016.

The principal activities of the Society are the provision of counseling services and the training and management of volunteers to enhance their availability and skill level in gerontological psychosocial services. There have been no significant changes in the nature of these activities during the financial year.

The financial statements of the Society for the year ended March 31, 2018 were authorised for issue in accordance with a resolution of Management Committee on August 7, 2018.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) BASIS OF PREPARATION

The financial statements of the Society have been prepared in accordance with the provisions of the Singapore Charities Act, Cap. 37 (the "Singapore Charities Act"), Singapore Societies Act, Cap 311 (the "Singapore Societies Act") and Charities Accounting Standards ("CAS"). The accounting policies of the Society are consistent with the requirements of the CAS and are applied consistently to similar transactions, other events and conditions.

The financial statements, expressed in Singapore Dollars (\$) are prepared based on the historical cost convention, except as disclosed in the accounting policies below.

The preparation of financial statements in conformity with CAS requires management to exercise its judgement in the process of applying its accounting policies. It also requires the use of accounting estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the financial year. Although these estimates are based on management's best knowledge of current events and actions, actual results may differ from those estimates. Critical accounting estimates and assumptions used that are significant to the financial statements, and areas involving higher degree of judgement or complexity are disclosed in Note 3 to the financial statements.

(b) FOREIGN CURRENCY TRANSACTIONS/ TRANSLATION

The financial statements of the Society are measured and presented in the currency of the primary economic environment in which the Society operates (its functional currency). The financial statements of the Society are presented in Singapore Dollars ("S\$"), which is the functional currency of the Society.

NOTES TO FINANCIAL STATEMENTS (CONT'D)
March 31, 2018

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(b) FOREIGN CURRENCY TRANSACTIONS/ TRANSLATION (CONT'D)

In preparing the financial statements of the Society, transactions in currencies other than the Society's functional currency are translated to the functional currency of the Society at the exchange rate prevailing at the date of the transaction

At the end of each reporting period, monetary assets and liabilities denominated in currencies other than the Society's functional currency are retranslated to the functional currency at the exchange rate prevailing at the end of the reporting date. Non-monetary assets and liabilities denominated in currencies other than the Society's functional currency that are measured at fair value are retranslated to the functional currency at the exchange rate prevailing at the date on which the fair value was determined. Non-monetary assets and liabilities that are measured in terms of historical cost in currencies other than the Society's functional currency are not retranslated.

(c) FINANCIAL INSTRUMENTS

Financial assets and financial liabilities are recognised on the statement of financial position when the Society becomes a party to the contractual provisions of the instrument.

Financial assets

The Society initially recognises financial assets classified as loans and receivables on the date that they are originated. All other financial assets are recognised initially on the trade date at which the Society becomes a party to the contractual provisions of the instruments.

The Society derecognises a financial assets when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards or ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Society is recognised as a separate asset or liability.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Society has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

The Society has the following financial assets: loans and receivables

Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Such assets are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, receivables are measured at amortised costs using the effective interest method, less any impairment losses.

Loans and receivables comprise other receivables and cash and cash equivalents. Cash and cash equivalents comprise cash balances and bank deposits.

NOTES TO FINANCIAL STATEMENTS (CONT'D)
March 31, 2018

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(c) FINANCIAL INSTRUMENTS (CONT'D)

Loans and receivables (cont'd)

Other receivables

Other receivables are initially measured at fair value, and are subsequently measured at amortised cost using the effective interest rate method. Appropriate allowances for estimated irrecoverable amounts are recognised in the income statement when there is objective evidence that the asset is impaired. The allowance recognised is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate computed at initial recognition.

Cash and cash equivalents

Cash and cash equivalents comprise cash balances and bank deposits. Cash and cash equivalents are readily convertible to a known amount of cash and are subject to insignificant risk of changes in value.

Impairment of financial assets

Financial assets, other than those at fair value through profit or loss, are assessed for indicators of impairment at the end of each reporting period. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been impacted.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables where the carrying amount is reduced through the use of an allowance account. When a trade receivable is uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in the income statement.

Financial liabilities

Financial liabilities are classified as either financial liabilities "at fair value through profit or loss" or other financial liabilities and are recognised initially on the trade date at or the date which the Society becomes a party to the contractual provisions of the instruments.

The Society derecognises a financial liability when its contractual obligations are discharged or cancelled or expired.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Society has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

NOTES TO FINANCIAL STATEMENTS (CONT'D)
March 31, 2018

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(c) FINANCIAL INSTRUMENTS (CONT'D)

Financial liabilities (cont'd)

The Society has the following financial liabilities: other payables.

Other payables

Other payables are initially measured at fair value, and are subsequently measured at amortised cost, using the effective interest rate method.

(d) PLANT AND EQUIPMENT

Plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. The cost of an asset comprises its purchase price and any directly attributable costs of bringing the asset to working condition for its intended use.

Depreciation of the relevant assets is provided on a straight-line basis so as to write-off the costs of plant and equipment over their estimated useful lives. The estimated useful lives of plant and equipment are as follows:

	<u>Years</u>
Computers	3
Furniture & Fittings	3
Office Equipment	3
Renovation	5

Fully depreciated assets are retained in the financial statements until they are no longer in use and no further charge for depreciation is made in respect of these assets. The estimated useful lives, residual values and depreciation method are reviewed at each year end, with the effect of any changes in estimate being accounted for on a prospective basis.

An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on derecognition of the asset determined by comparing the proceeds from disposal with the carrying amount of plant and equipment is included net in the statement of financial activities in the year the asset is derecognised.

Impairment of assets

At the end of each reporting period, the Society reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Society estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

NOTES TO FINANCIAL STATEMENTS (CONT'D)
March 31, 2018

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(d) PLANT AND EQUIPMENT (CONT'D)

Impairment of assets (cont'd)

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in the statement of financial activities, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset (cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in the statement of financial activities, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

(e) PROVISIONS

Provisions are recognised when the Society has a present obligation (legal or constructive) as a result of a past event, it is probable that the Society will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

(f) OPERATING LEASES

Leases of assets in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are taken to the statement of financial activities on a straight-line basis over the period of the lease. When an operating lease is terminated before the lease period expires, any payment required to be made to the lessor by way of penalty is recognised as an expense in the period in which the termination takes place.

NOTES TO FINANCIAL STATEMENTS (CONT'D)
March 31, 2018

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(g) REVENUE RECOGNITION

Revenue is recognised to the extent that it is probable that the economic benefits associated with the transactions will flow to the Society, and the amount of revenue and related costs can be reliably measured.

Donations

Donations are recognised when received. Income recognition is only deferred when the donor specifies that the donations can only be used in future accounting periods or the donor has imposed certain conditions, which must be met before the Society has unconditional entitlement.

Rendering of Services

Conselling fee and income from training are recognised when the services are rendered.

Grants

Grants are recognised as income when there is reasonable assurance that the grant will be received and all conditions attached to it have been complied with. Grants for capital expenditures are recognised as deferred capital grant and will be recognised as income on a systematic basis over the useful life of the assets purchased.

Interest

Interest income is recognised on a time proportion basis using the effective interest method.

(h) EMPLOYEE BENEFITS

Defined contribution plan

The Society makes contributions to the Central Provident Fund Scheme in Singapore ("CPF"), a defined contributions plan. Contributions to CPF are charged to the statement of financial activities in the period in which the related service is performed.

Employee Leave Entitlement

Employee entitlements to annual leave are recognised when they accrue to employees. An accrual is made for the estimated liability for annual leave as a result of service rendered by employees up to the reporting date.

(i) GOVERNMENT GRANT

Government grants are recognised at their fair value where there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Where the grant relates to an asset, the fair value is recognised as deferred capital grant on the statement of financial position and is amortised to the statement of financial activities over the expected useful life of the relevant asset by equal annual instalments.

When the grant relates to an expense item, it is recognised in the statement of financial activities over the period necessary to match them on a systematic basis to the costs that it is intended to compensate.

NOTES TO FINANCIAL STATEMENTS (CONT'D)
March 31, 2018

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(j) FUND ACCOUNTING

Monies received for specific and general purposes are credited directly to the respective fund in the financial statements. These include restricted funds and unrestricted funds.

Restricted funds are funds held by the Society that can only be applied for specific purposes. These funds are subject to specific trusts which may be declared by the donors or with their authority or created through legal process but are still within the wider objects of the Society.

Unrestricted funds are expandable at the discretion of the Board in furtherance of the Society's objects. Designated fund is part of the unrestricted funds earmarked for a particular project. The designation is for administrative purposes only and does not restrict the Board's discretion to apply the fund.

Income and expenditure relating to specific funds are accounted for directly in the funds to which they relate. Common expenses, if any, are allocated on a reasonable basis to the funds based on the method suitable to this common expense. Assets and liabilities of the specific funds are pooled in the statement of financial position.

Funds received for specific purposes such as purchase of depreciable assets are taken to relevant restricted fund account. This relevant fund will be reduced over the useful life of the asset in line with its depreciation. Depreciation is charged to the relevant designated funds where the asset is held.

(k) FUNDS

Unrestricted Funds

Unrestricted fund comprises general fund and designated fund. General funds are used for the general purposes of the Society as set out in its governing document. If part of an unrestricted fund is earmarked for a particular project, it may be designated as a separate fund, but the designation is for administrative purposes only and does not legally restrict the committee members' discretion to apply the fund.

Destitute Persons Project

Destitute Persons Project is a project to investigate and determine whether the person is destitute. The project also assesses and recommends the additional social support for the person.

General Fund

This fund is to be used for non-specific purposes at the discretion of the Board of Management in furtherance of the Society's objects.

NOTES TO FINANCIAL STATEMENTS (CONT'D)
March 31, 2018

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(k) FUNDS (CONT'D)

Restricted Fund

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the Society. Restricted funds may only be utilised in accordance with the purposes established by the sources of such funds and are in contrast with unrestricted fund over which the committee members retains full control to use in achieving its institutional purposes.

Counseling Program for Elder Persons

The Counseling Program for Elder Persons fund is a programme aimed to provide counseling services for elder persons.

COMIT Aide

The COMIT Aide is an initiative to train volunteers as COMIT (Community Mental Health Intervention Team) Aide to provide additional support and monitoring towards caregivers and their care recipients living with dementia. This fund is specified to be used exclusively for the initiative.

AIC (Agency for Integrated Care) COMIT

The AIC (Agency for Integrated Care) COMIT is a project to develop a community-based health-led, COMIT (Community Intervention Team) to support the primary physicians in managing patients with mental illness. The project also aims to provide therapies, counseling, education, training and support to clients and caregivers to further enable them.

Health Oriented Approach (HOA)

The Health Oriented Approach fund is a project to engage seniors toward health oriented ageing. The project also aims to enable trained facilitators to support the counselors.

Prevention and Intervention of Elderly Abuse and Neglect (PEAN)

The Prevention and Intervention of Elderly Abuse and Neglect fund is a programme aimed to provide assistance to elder persons whose health and well-being are at risk arising from action or lack of action by a person or a caregiver.

Integrated COMIT Aide, Para-Counselor and HOA Facilitator Service (ICPF)

The fund support programmes that offer volunteer opportunities to seniors in areas including but not limited to, aged care, health and wellness, arts and heritage, horticulture and the environment, learning and community development which includes training, management and recognition of senior volunteers.

NOTES TO FINANCIAL STATEMENTS (CONT'D)
March 31, 2018

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the accounting policies, which are describe in Note 2, management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Critical judgements in applying the Society's accounting policies

The management is of the opinion that any instances of applications of judgement are not expected to have a significant effect on the amounts recognised in the financial statements apart from those involving estimations which are dealt with below. Actual results may differ from these estimates.

Key sources of estimation uncertainty

The key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are discussed below.

Key sources of estimation uncertainty (cont'd)

Useful lives of plant and equipment

As described in Note 2, the Society reviews the estimated useful lives of plant and equipment at the end of each annual reporting period. During the year, management determined that the estimated useful lives of plant and equipment are appropriate and no revision is required.

Impairment of plant and equipment

The Society assesses annually whether plant and equipment have any indication of impairment in accordance with the accounting policy. If there is indication of impairment, the recoverable amounts of plant and equipment are determined based on value-in-use calculations. These calculations require the use of judgement and estimates. The management have assessed the indications of impairment and concluded no such indications as at the end of the financial year and hence no computation of the recoverable amounts is required.

4. CASH AND CASH EQUIVALENTS

	<u>2018</u>	<u>2017</u>
	\$	\$
Cash in hand	1,134	1,484
Cash in bank	87,636	117,515
	<u>88,770</u>	<u>118,999</u>

NOTES TO FINANCIAL STATEMENTS (CONT'D)
March 31, 2018

5. OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

	<u>2018</u> \$	<u>2017</u> \$
Deposits	2,548	3,148
Grant receivables	152,638	100,340
Other receivables	44,750	465
	<u>199,936</u>	<u>103,953</u>

Grant receivables relates to the reimbursement of claims receivable from the Agency of Integrated Care, the National Council of Social Services and the People's Association Community Development Fund.

Included in other receivables is an amount due from Joly Companion Limited amounting to \$44,255 (2017: \$ NIL). The amount is unsecured, interest free and repayable on demand.

Joly Companion Limited is a Company Limited by Guarantee and the members is represented by the named President, Hon. Secretary and Hon. Treasurer of the Society, which is also known as the parental charity organisation. Jolly Companion Limited is principally involved in the provision of social services for the elderly and other caregiving, companion and clinical case management services.

6. PLANT AND EQUIPMENT

	<u>Computers</u> \$	<u>Office equipment</u> \$	<u>Furniture and fittings</u> \$	<u>Renovation</u> \$	<u>Total</u> \$
<u>Cost</u>					
At April 1, 2016	35,422	30,680	52,053	152,268	270,423
Additions	6,997	12,517	-	-	19,514
Write off	-	-	(14,618)	-	(14,618)
At March 31, 2017	42,419	43,197	37,435	152,268	275,319
Additions	1,556	-	-	-	1,556
At March 31, 2018	<u>43,975</u>	<u>43,197</u>	<u>37,435</u>	<u>152,268</u>	<u>276,875</u>
<u>Accumulated Depreciation</u>					
At April 1, 2016	20,682	17,918	52,052	130,868	221,520
Depreciation charges	10,532	11,807	-	6,534	28,873
Write off	-	-	(14,618)	-	(14,618)
At March 31, 2017	31,214	29,725	37,434	137,402	235,775
Depreciation charges	9,393	9,299	-	6,252	24,944
At March 31, 2018	<u>40,607</u>	<u>39,024</u>	<u>37,434</u>	<u>143,654</u>	<u>260,719</u>
<u>Net book value</u>					
At March 31, 2018	<u>3,368</u>	<u>4,173</u>	<u>1</u>	<u>8,614</u>	<u>16,156</u>
At March 31, 2017	<u>11,205</u>	<u>13,472</u>	<u>1</u>	<u>14,866</u>	<u>39,544</u>

NOTES TO FINANCIAL STATEMENTS (CONT'D)
March 31, 2018

7. STAFF SALARIES, BONUSES, CPF & RELATED COSTS

	<u>2018</u>	<u>2017</u>
	\$	\$
Salaries and bonus	738,370	712,235
CPF and SDL Contribution	117,050	118,315
Allowance	3,242	1,130
	<u>858,662</u>	<u>831,680</u>

8. TAXATION

The Society is an approved charitable organisation under the Charities Act, Cap 37 and an Institution of a Public Character under the Income Tax Act, Cap 134.

No provision for income tax is made in the financial statements as the Society, being a charity, is exempted from income tax.

9. RELATED PARTY TRANSACTIONS

For the purpose of the financial statements, parties are considered to be related to the Society, if the party has the ability, directly or indirectly, to control the Society or exercise significant influence over the Society in making financial and operating decisions, or vice versa, or where the Society and the party are subject to common control or common significant influence. Related parties may be individuals or other entities.

A related party includes the management committee members and key management personnel 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. It also includes close members of the family of any individuals 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. Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Society, directly or indirectly, including the management committee members and key officers of the Society. Key officers are officers of the Society, whether or not an employee of the Society, having the general control and management of the administration of the Society, and include any person, who exercise such general control and management.

It is not the normal practice for the management committee members, or people connected with them, to receive remuneration, or other benefits, from the Society for which they are responsible, or from institutions connected with the Society.

All management committee members and staff of the Society are required to read and understand the conflict of interest policy in place and make full disclosure of interests, relationships and holdings that could potentially result in conflict of interests. When conflict of interest situation arises, the members or staff shall abstain from participating in the discussion, decision making and voting on the matters.

NOTES TO FINANCIAL STATEMENTS (CONT'D)
March 31, 2018

9. RELATED PARTY TRANSACTIONS (CONT'D)

Transactions with related party

The following significant transactions between the Company and a related party that took place during the financial year:

	<u>2018</u>	<u>2017</u>
	\$	\$
Expenses paid on behalf for a related party	10,205	-
Rental income from a related party	4,050	-
Advances to a related party	<u>30,000</u>	<u>-</u>

Key Management Personnel Compensation

Key management personnel compensation and benefits are as follows:

	<u>2018</u>	<u>2017</u>
	\$	\$
Salaries and bonus	188,240	189,510
CPF Contribution	<u>26,927</u>	<u>27,814</u>
	<u>215,167</u>	<u>217,324</u>

Key management personnel include the Executive Director and Clinical Director.

The number of Society's employees that received remuneration of \$100,000 or more during the financial year was 1 (2017: 1).

The Society's management committee members were not paid any remuneration or given any benefits during the financial year.

There were no loans given to employees, management committee members, related parties or any other third parties during the financial year except as disclosed in Note 5.

NOTES TO FINANCIAL STATEMENTS (CONT'D)
March 31, 2018

10. OPERATING LEASE COMMITMENT

The Society leases its office premises under HDB commercial properties tenancy agreement.

The leases extend indefinitely until either the lessee or the lessor decides to cancel the lease by giving one month notice in writing.

11. RE-ALLOCATION OF GENERAL FUND

The management committee has reviewed and approved the re-allocation of general fund to the various designated fund.

12. RESERVE POLICY

The management committee members have established a reserve policy for the Society, pursuant to the Code of Governance for Charities and Institutions of a Public Character Guidelines 6.4.1. The reserve measurements are calculated based on a maximum of two years of annual expenditure.

The Society does not have any externally imposed capital requirements and there were no changes in the Society's reserve policy during the financial year.