



BOYS' TOWN ANNUAL REPORT

2021

'Those whom the world rejects must move you the most'

- St. Louis Marie de Montfort

Overview of Boys' Town

Boys' Town is a charity founded by the Montfort Brothers of St. Gabriel in 1948. We first began as a residential care for war-torn orphans, imparting education to and providing shelter for them. Over the years, we have expanded to provide a continuum of services for children and youth in-need. The services of Boys' Town now include residential care, fostering services, respite care, youth outreach, clinical intervention and adventure therapy.

Boys' Town serves both boys and girls, from infants to young adults. We help children and youths who come from disadvantaged and disengaged families who may have faced hardship resulting from difficult home situations, financial struggles, abandonment, and abuse. With over 74 years dedicated to the social mission, Boys' Town equips the children and youth in-need with the skills they need to become socially integrated, responsible and contributing members of society.

Boys' Town was incorporated on 14 September 2015 as a Company Limited by Guarantee and registered under Accounting and Corporate Regulatory Authority (ACRA). We were also registered under the Charities Act since 3 February 2016 and received an Institution of a Public Character (IPC) status since 15 February 2016.

Unique Entity Number	201534576H
IPC Period	15/02/2020 to 14/02/2023
Registered Address	624 Upper Bukit Timah Road Singapore 678212
Banker	Standard Chartered Bank
Auditor	RSM Chio Lim LLP
Website	www.boystown.org.sg
Facebook	Boys' Town (www.facebook.com/boystown.spore)
Instagram	@boystownsg
LinkedIn	Boys' Town (www.linkedin.com/company/boystownsg/)

Contents

Mission, Vision, Value, Objective and Future Plans	2
Chairman's Message	3
Board of Directors	4
Senior Management	6
Organization Chart	7
Governance Policies	8
Key Milestones	16
Overall Clients Served	18
Key Services	
Residential Services	19
Clinical Intervention Centre	23
YouthReach	25
Fostering Services	29
Sanctuary Care	31
Boys' Town Adventure Centre	35
Community Partnerships	37
Acknowledgement	40
Governance Evaluation Checklist	41
Financial Report	45

Mission

To help children and youth in-need become socially integrated, responsible and contributing members of society

Vision

A CARING milieu

Values

C

Care and Concern

A

Adaptability

R

Responsibility

I

Integrity

N

Nurturing

G

Godliness

Objective

To achieve our mission by providing:

- (i) a nurturing and caring residential boarding environment conducive to their education and for their moral and social developments;
- (ii) social work and counselling services;
- (iii) general education in the academic and vocational realms and to prepare them for gainful employment and good citizenship; and
- (iv) outreach, community and school-based programmes and services that would support the development of children and youth in-need to become morally principled and valuable members of the family and of society

Future Plans

In the next 5 years, Boys' Town seeks to continue offering various children and youth services. We will remain as the key service provider for children and youth who require out-of-home care services through our residential service, fostering and short-term respite care.

Community youth outreach will also be part of our focus with the emphasis in using sports and arts as key interventions in reaching out to youth in-need.

Educational and specialized training for children and youth with mental health conditions will also be one of our key service deliveries.

Other strategic programmes such as adventure-based services would also be part of our service delivery to the community as well as for students in schools.

Boys' Town aims to continue our core services as mentioned and also to identify new areas of service. We will continue to remain relevant by providing the necessary resources in fulfilling the needs of the community.

Chairman's Message

As an alumnus of St. Gabriel's Primary and Secondary Schools, it is my honour to take over as Chairman of Boys' Town Board of Directors to continue the legacy of the Montfort Brothers of St. Gabriel. On their behalf, I would like to express our deepest gratitude and appreciation to Mr Gerard Lee who served as Chairman and Board Member. During his tenure, Boys' Town has evolved from a residential home into a multi-services children and youth social service agency. His leadership, commitment, and contributions to the organization in the past 18 years has placed Boys' Town in a sure footing to fulfil its mission effectively.

In 2021, Boys' Town continued to serve our mission of helping children and youth in-need in the community as we learn to live with the COVID-19 pandemic. With the experience of the previous year, we have strengthened our service delivery and built our resilience against the waves of change. The staff came up with creative and innovative ways to continuously engage the clients despite the restrictions and safe management measures. We also pivoted many of our fundraisers to online platforms in a safe and contactless manner and introduced new fundraising campaigns to reach out to donors. With the strong support of our donors, we were able to overcome the challenges brought forward by the pandemic and concentrate on our commitment to the clients we serve.

Mr Bruno Lopez
Chairman
Boys' Town Board of Directors

2021 also marked a special year for our Sanctuary Care service, celebrating five years since its inception. With the focus on safeguarding the welfare of vulnerable children in a family-based environment, Sanctuary Care evolved from providing temporary care and shelter to also include short respite service and providing necessities to families with poor or no social support system. Sanctuary Care may be a young service, but we have helped over 165 clients till date and many more to come.

It has been a demanding period for the staff across our services, and I would like to acknowledge the excellent work and care that they have provided to our clients. The same goes to the non-direct staff who have been working hard to support the operations of the organization. I would also like to thank the Board of Directors for their service and providing valuable advice in their fields of expertise.

Together, we pray for the Lord's presence and guidance so that we can find the strength and courage to emerge stronger in the post-pandemic world.

God Bless,



Board of Directors

The members of the Board of Directors are business professionals and community leaders who provide directional leadership on strategic planning, public relations, fundraising and development of resources to strengthen Boys' Town's ability to serve. They render their services on a voluntary basis and are not remunerated. There are no members who have served on the Board for more than 10 consecutive years.



Mr Bruno Lopez



Bro Dominic Yeo
Koh Tuan Kiok



Ms Angelina
Frances Fernandez



Mr Khoo Kian Teck
Gabriel



Mr Edmund Lim
Kim San



Mr Tay Teck Chye



Mr Ng Koh Wee
Leon



Mr Bonaventure Lek



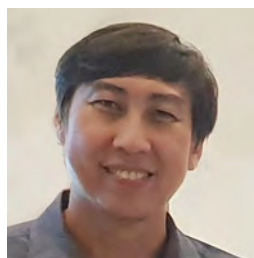
Mr Ian de Vaz



Ms Valerie Tay
Kay Kwee



Mr Gerard Lee
How Cheng



Mr Lee Pang Kee
Philip



Mr Raymond Chan

Name of Director (Date of Appointment)	Board Appointment (Date of Appointment)	Occupation	Experiences with Other Charities	Board Meeting Attended in 2021
Mr Bruno Lopez (23 Apr 2020)	Chairman (from 1 Apr 2021) Member - 1. Human Resource Committee 2. Appointments Committee	Group Chief Executive Officer ST Telemedia Global Data Centres Pte Ltd	• Board Member, St Gabriel's Foundation • Member, Moral Thy Hua Kwan Technology Committee and Fundraising Committee	4/4
Bro Dominic Yeo Koh Tuan Kiok (1 May 2015)	Chair - 1. Case Review and Programmes Committee 2. Appointments Committee Member - Estate and Building Committee	District Superior of the District of Southeast Asia BROTHERS OF ST. GABRIEL	• Board Member, St Gabriel's Foundation • Board Member, Montfort Care	4/4
Ms Angelina Frances Fernandez (1 May 2015)	Chair - Human Resource Committee Member - Fundraising Committee	Group Director, Corporate Communications A* STAR	• Member, Eurasian Association's Management Committee	4/4
Mr Khoo Kian Teck Gabriel (1 Apr 2019)	Chair - Finance Committee	Financial Professional	N.A.	4/4
Mr Edmund Lim Kim San (27 Jun 2019)	Member - 1. Audit and Compliance Committee 2. Fundraising Committee 3. Appointment Committee	Chief Partnership Officer ECOSYSTEMS OF PRUDENTIAL CORPORATION ASIA	• Member, Catechists in Holy Trinity Church	4/4
Mr Tay Teck Chye (1 May 2015)	Chair - 1. Fundraising Committee 2. Investment Committee Member - 1. Finance Committee 2. Human Resource Committee	Retired Investment Manager	• Board Member, St Gabriel's Foundation • Chairman, Montfort School Management Committee	4/4
Mr Ng Koh Wee Leon (2 Jan 2018)	Member - 1. Audit and Compliance Committee 2. Investment Committee 3. Estate and Building Committee 4. Case Review and Programmes Committee	Former Chief Information Officer	• Board Member, YMCA Singapore • Volunteer, Catholic Welfare Services Medifund Committee	4/4
Mr Bonaventure Lek (23 Jul 2020)	Chair - Estate and Building Committee (from 1 Apr 2021)	Advisor (Business Development) Shimizu Corporation	N.A.	4/4
Mr Ian De Vaz (23 Jul 2020)	Chair - Audit and Compliance Committee (from 1 Apr 2021)	Advocate & Solicitor Wong Partnership LLP	N.A.	4/4
Ms Valerie Tay Kay Hwee (21 Oct 2021)	Member - 1. Case Review and Programmes Committee 2. Fundraising Committee	Manager Director Asia Sky Aviation Leasing	N.A.	1/1
Mr Gerard Lee How Cheng (1 May 2015) Retired: 31 Mar 2021	Chairman Member - 1. Human Resource Committee 2. Appointments Committee	Chief Executive Officer LION GLOBAL INVESTORS LTD	• Board Member, St Gabriel's Foundation • Chairman, Catholic Leadership Centre • Vice Chairman, Archdiocesan Commission for Catholic Schools	1/1
Mr Lee Pang Kee Philip (Li Fengqi) (1 May 2015) Retired: 31 Mar 2021	Chair - Estate and Building Committee Member - Appointment Committee	Principal Architect/ Director SDI ARCHITECTS PTE LTD	N.A.	1/1
Mr Raymond Chan (1 May 2015) Retired: 31 Mar 2021	Chair - Audit and Compliance Committee Member - Estate and Building Committee	Partner CHAN NEO LLP	N.A.	1/1

Senior Management



Dr Roland Yeow *Executive Director*

Date of appointment: 1 September 2018

Dr Roland Yeow has a Doctorate in Management - Specialization: Organizational Learning, Development and Non-Profit Management and is also a graduate of the Harvard Business School Executive Education Program.

He was a resident of Boys' Town. After leaving Boys' Town he went on to further his education in Institute of Technical Education and then attained a degree in the engineering field in university. He worked in the technical and training consultancy sector before returning to Boys' Town as a youth worker in 2004 and rose through the ranks over the years.



Ms Adrienne Sng *Director, Clinical Services*

Date of appointment: 1 January 2018

Ms Adrienne Sng is a clinical psychologist who has more than 22 years of experience working with children, youth and families in Boys' Town. She currently oversees various departments like Fostering Services, Sanctuary Care, Clinical Intervention and Adventure Centre. Adrienne also holds other portfolios like Chairman of the Practice Research Committee and the in-house Audit and Governance Committee.

She graduated from James Cook University with Masters of Clinical Psychology and is currently pursuing her Doctor of Philosophy. She is also a two-term Social Service Fellow (2017 - present) with the National Council of Social Services (NCSS) and is a Board Member of New Life Community Services.



Mr Trevor Chan *Deputy Director, Community Partnerships and Social Enterprise*

Date of appointment: 1 January 2019

Mr Trevor Chan graduated from National University of Singapore with a Bachelor of Science in 1987 and worked in the commercial sector for many years before joining the social service sector.

He is the Deputy Director responsible for the Community Partnerships and Marketing departments in Boys' Town. His other portfolios include providing leadership support in the Volunteer Management Committee and the Marketing Committee.

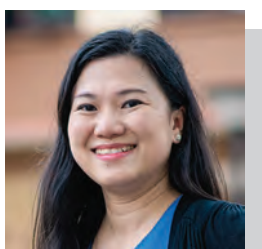


Mr Ong Teck Chye *Assistant Director, Residential Services and Outreach Services*

Date of appointment: 1 January 2020

Mr Ong Teck Chye graduated from National University of Singapore with Bachelor of Arts and Social Sciences (Social Work) in 2006. He has dedicated his whole career to working with children and youth since his graduation.

Currently, he is the Assistant Director overseeing the operations of Residential Services and YouthReach.



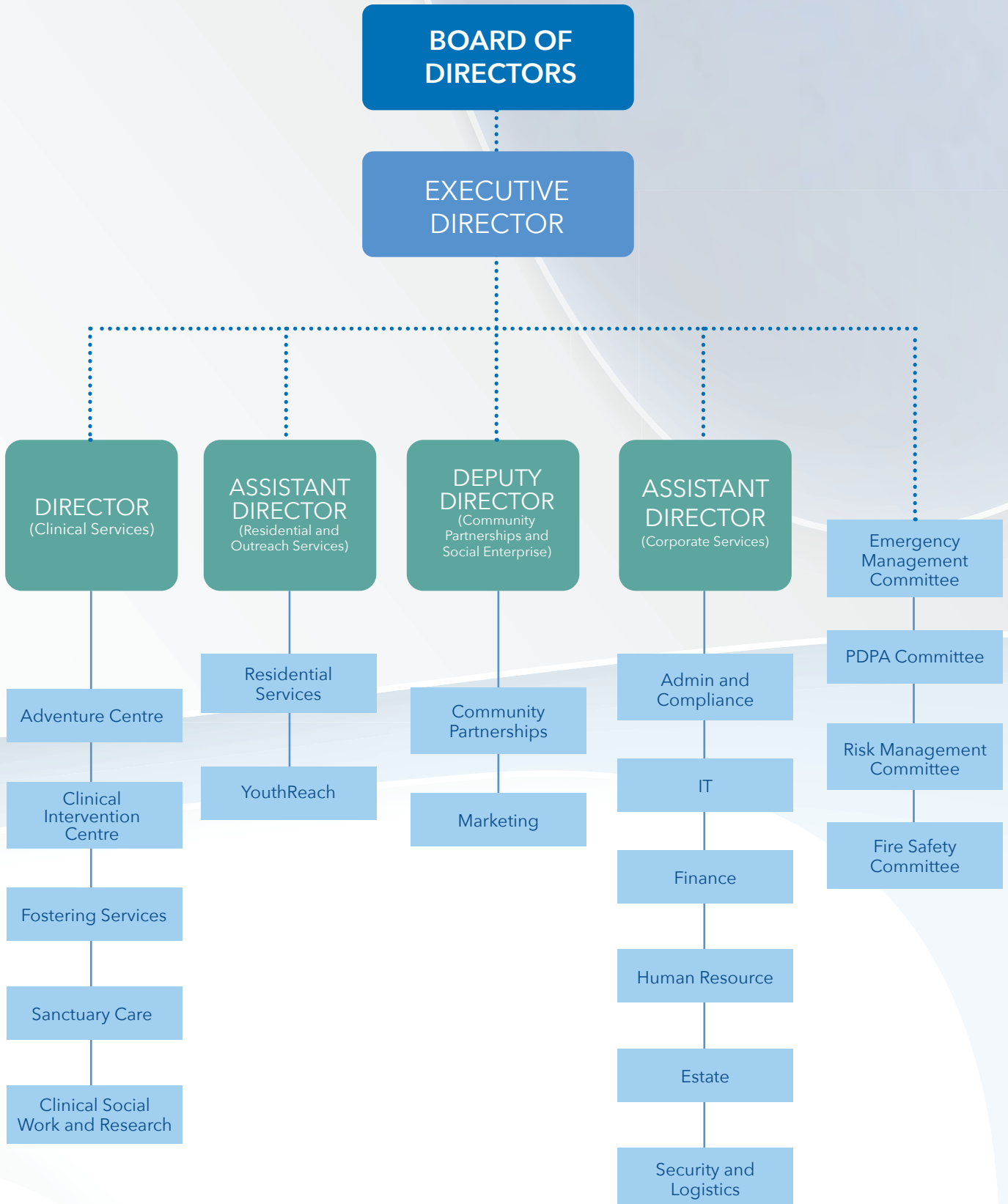
Ms June Eng *Assistant Director, Corporate Services*

Date of appointment: 1 January 2020

Ms June Eng began her journey with Boys' Town in 2015 as a Human Resources Manager - a pioneering member of the newly established Corporate Services (CS) division to restructure internal support systems. In 2019, she became the first Head of CS and soon in 2020, took on the responsibilities of an Assistant Director.

She holds a Bachelor of Art Honours Degree in Business and Human Resource Management.

Organization Chart



Governance Policies

Board Governance

- **Policy for Board Selection and Recruitment**

The Appointments Committee assists the Board of Directors (BOD) in fulfilling its responsibilities for corporate governance (including compliance with relevant corporate governance requirements prescribed by regulators), and the nomination of BOD members for appointments and/or re-appointment.

Please refer to the Terms of Reference for the Appointments Committee on Page 9 for the policy.

- **Policy for Training and Evaluation of Board Effectiveness**

All newly appointed board members go through an orientation provided by the Human Resource department and the Executive Director. This orientation includes understanding of the organizational mission, key programmes and services, the culture and manpower orientation and structure of the organization.

More specific training programmes with regards to board governance and other board-related strategies, learning and training will be nominated by the Executive Director. All board members are encouraged to attend these trainings with attendance taken in reference to the types of specializations and trainings conducted.

A board evaluation is conducted and presented to the Board on an annual basis.

- **Brief Description of Process of Evaluation of Board Performance and Effectiveness**

An annual board effectiveness through self-evaluation is done during the board meeting in January. The process includes an individual evaluation by filling up a board effectiveness checklist.

The consolidated results are presented during the April board meeting and shared with all board members as well as the executive management. Feedback and areas of improvement are identified for follow-up. The entire process is done in a transparent manner and detailed information are consolidated for future board review.

- **Disclosure of Board Members' Tenure**

There are no board members who have served on the Board for more than 10 consecutive years.

- **Key Points of the Terms of References of the Board**

Boys' Town abides to the terms and conditions as listed in our Memorandum and Articles of Association as a registered Charity (an approved Institution of a Public Character) under the Charities Act. The Board has set up several committees to look at various areas or functions of work and there are comprehensive terms of references associated with each board committee. Any amendments made are recorded for future reference.

1. The **Appointments Committee** assists the BOD in fulfilling its responsibilities for corporate governance (including compliance with relevant corporate governance requirements prescribed by regulators), and the nomination of BOD members for appointment and/or re-appointment.

The key duties of the Committee include:

- a. To consider and make presentations to the BOD on its composition and balance. Factors for consideration shall include but not restricted to:
 - the total number of BOD members;
 - the mix of executive and non-executive members of the BOD;
 - the length of service of BOD;
 - the skill, mix and industry experience of BOD members;
 - the responsibilities of specific BOD members; and
 - the scope and mix of commercial experience brought to the BOD.
 - b. To identify, review and recommend candidates for potential appointment as BOD members.
 - c. To review, at regular intervals and at least once a year, proposals brought by the management to the Committee for succession planning and implementation of key personnel appointments within Boys' Town.
 - d. To review and recommend to the BOD for approval and implement a process by which the effectiveness of the BOD as a whole can be assessed.
 - e. To evaluate the effectiveness of the BOD as a whole in accordance with the assessment process and performance criteria indicated above.
2. The **Audit and Compliance Committee** assists the BOD in fulfilling its responsibilities for financial reporting, external audit matters, internal control and audit. The committee focuses on helping Boys' Town improve its processes and strengthen its internal control and compliance with applicable laws, regulations and standards. The key duties of the Committee include:
 - a. To organize, identify and review significant enterprise risks and Boys' Town's legal and regulatory compliance.
 - b. To provide oversight over the control environment to safeguard Boys' Town's assets.

3. The **Estate and Building Committee** assists the BOD in fulfilling its responsibilities to ensure smooth operation, maintenance, servicing and enhancement (if necessary) of the building.

The key duties of the Committee include:

- a. To ensure safety, cleanliness and proper maintenance of the buildings.
- b. To provide strategic oversight of the building which might include recommendations of development and management strategies to better improve the condition of the buildings.
- c. To attend to feedback from internal/external clients regarding additional equipment or facilities for the buildings.
- d. To review compliance with the relevant authorities of all built structures and alert the Board before any non-complying issue with the authority arises.

4. The **Case Review and Programmes Committee** assists the BOD in fulfilling its responsibilities for governance of programmes developed and implemented; including providing critical oversight of the quality and overall service and supervision provided to the clients of Boys' Town.

The key duties of the Committee include:

- a. To evaluate at regular intervals and at least once a year, the effectiveness of the programmes of Boys' Town as a whole in accordance with regulatory requirements.
- b. To review and comment on organization/sector-wide programme proposals brought by the management to the Committee.
- c. To consider and make presentations to the BOD on suitable programmes and service delivery models which may be beneficial for the mission and service development of Boys' Town.
- d. To work with the management to ensure that regular review of cases is being conducted for all the service areas of Boys' Town.

5. The **Finance Committee** assists the BOD in fulfilling its responsibilities of financial oversight and in overseeing the management's administration of Boys' Town.

The key duties of the Committee include:

- a. To provide direction to the BOD for fiscal responsibility in terms of future long-term planning and the development of strategies.
- b. To oversee budget preparation and financial planning for submission to the Board for approval.
- c. To ensure accurate, timely and meaningful financial statements are prepared and presented to the Board.
- d. To ensure maintenance of an appropriate capital structure.
- e. To ensure accurate and complete financial records are maintained in accordance with standard accounting practices.
- f. To safeguard the assets and ensure that Boys' Town has proper financial risk management provisions in place.

6. The **Fundraising Committee** assists the BOD in fulfilling its responsibilities for fund-raising and including the review of the strategy. The Fundraising Committee is responsible for overseeing the organization's overall fund-raising strategy and activities.

The key duties of the Committee include:

- a. To review, at regular intervals and at least once a year, the general strategy and fundraising plan developed by the management.
- b. To work with the staff to establish a fundraising plan that incorporates a series of appropriate vehicles, such as special events, direct mail, fundraising campaigns, etc.
- c. To take the lead in certain types of outreach efforts, such as chairing a Charity Dinner committee, etc.
- d. To monitor fundraising efforts, to be sure that ethical practices are in place, that donors are acknowledged appropriately, and that fundraising efforts are cost-effective.

7. The **Human Resource Committee** assists the BOD in fulfilling its responsibilities in reviewing human resource policies for Board approval, reviewing of Directors' job descriptions, salary structure, reviewing staff salaries annually, and reviewing the benefits package.

The key duties of the Committee include:

- a. To assist the Board in fulfilling its responsibilities relating to oversight of the human resource policies for staff.
- b. To review job descriptions of Directors and their remunerations.
- c. To approve human resource policies.
- d. To review salary annually.

8. The **Investment Committee** assists the BOD in fulfilling its responsibilities of strategizing, identifying, evaluating and making investment transactions, monitoring and managing a portfolio of investments to achieve returns on Boys' Town's general cash reserves above the prevailing fixed deposit rates.

The key duties of the Committee include:

- a. To advise the Board on investment policies and strategies.
- b. To identify, evaluate and make investments.
- c. To engage professional investment consultants and approve fees payable.
- d. To engage the appropriate investment platform and financial institution.
- e. To monitor and manage a portfolio of investments.
- f. To manage investment risk.
- g. To report on the performance of investments to the Board on a regular basis.

- **Process of Board Re-Nomination and Re-Appointment**

The Appointments Committee explores the re-nomination and re-appointment of the eligible member(s). The considerations include the tenure of service, expertise and professional needs in accordance with the Board and specific committee. All re-nominations and re-appointments are then presented to the Board for final approval and re-appointment.

Conflict of Interest

- **Disclosure of Remuneration and Benefits Received by the Board**

Board members do not receive any remuneration.

- **Process of Setting Remuneration of Key Staff**

The key staff are not involved in setting their own remuneration, and their salaries are approved by the Board.

- **Management of Conflict of Interests**

Our conflict of interest policy is based on the National Council of Social Service (NCSS) guidelines. All employees, key management personnel and board members of Boys' Town are required to make full disclosure of any interest, relationships and holdings that could potentially result in a conflict of interest on an annual basis or whenever there are updates. When a situation with a conflict of interest arises, the conflicted party shall abstain from participating in the discussion and decision-making of that matter.

- **Whistle-Blowing Policy**

The Board has set in place a whistle-blowing policy and is disclosed on the Boys' Town website.

Human Resource Management

- **Disclosure of Annual Remuneration of the Three Highest Paid Staff Who Each Receives More Than \$100,000**

Remuneration of Top 3 Executives Salary Band for 2021:

Headcount

\$100,000 to \$200,000 - 3

The three highest paid staff do not serve as governing board members of the charity.

- **Disclosure of Paid Staff Who Are Close Members of the Family of the Executive Director or Board Members, and Whose Remuneration Each Exceeds \$50,000 During the Year**

There are no paid staff who are close members of the family of the Executive Director or board members.

- **Volunteer Management Policies/Processes**

Volunteers are an important part of the Boys' Town family, and there are various opportunities for volunteering with our different services.

Signing Up: Interested volunteers are welcome to sign up on our website's Online Volunteer Application Form. We have a volunteer management team that reviews the needs of our direct services to match volunteers to.

Screening: All volunteers supporting in roles that involve direct interaction with our clients are sent for a mandatory security screening conducted by the Ministry of Social and Family Development (MSF). Volunteers will only be deployed when they have cleared the security screening.

Induction and Training: Volunteer induction is conducted by the respective services' volunteer managers. Where applicable, volunteers may be provided with training to help them perform their roles effectively. Our staff will also provide guidance to volunteers where applicable.

Financial Management and Internal Controls

- **Procedures for Key Financial Matters**

Policies are in place for financial matters in key areas including procurement procedures and controls, receipting, payment procedures and controls and system for the delegation of authority and limits of approval. They are as follows:

Procurement Procedure and Control

1. Purchases that are above \$2,000 are to be made by competitive quotations. At least three quotations must be obtained and evaluated together with their conformance to the specifications of the projects and/or intentions of purchase.
2. The quotations have to be submitted to the Department Manager for review, endorsement and approved by the Executive Director before an order can be placed.

Payment Procedure and Control

1. All original invoices and the quotations must be attached with a requisition form duly reviewed by the Department Manager and approved by the Executive Director.
2. Upon verification with all the supporting documents attached, the Finance Executive will prepare a payment voucher for the Department Manager to endorse, and for the Executive Director to approve the payment.
3. The prepared cheques together with the approved payment vouchers and supporting documents are then presented to the authorized signatories for their signatures.
4. All cheques would require 2 signatories with authorization limit as per our finance policy.

Receipt of Cash

1. Cash received from third parties are collected, counted and recorded by the Finance Executive in the presence and witness of another staff approved by the Executive Director.
2. In the event that one of them is on leave, the Finance Manager will cover this function so as to ensure proper documentations and check.
3. Cash is counted in a secured environment and kept in a locked and secured place until it is deposited into the bank the next working day.
4. Finance Executive will issue the receipt to the respective stakeholder or recipient.

Receipt of Cheque

1. All cheque payments shall be crossed and made payable to "BOYS' TOWN".
2. The cheques shall first be verified and recorded against supporting documents by Finance Executive and a copy shall be made before banking in.
3. After verification, Finance Executive to prepare the deposit slip for banking in.

- **Level and Purpose of Reserves**

The BOD periodically reviews the amount of reserves that are required to ensure that they are adequate to fulfil Boys' Town's continuing obligations.

- 1) Level of Reserves

Boys' Town will maintain a reserve of not more than 5 years of our annual operating expenditure. This amount can be revised through a board resolution.

- 2) Purpose of Reserves

The purpose is for the reserves to sustain the operations and meet our service obligation.

- **Level and Purpose of Designated Funds**

The level of designated funds is maintained based on the requirement of the designated projects. The purpose of designated funds is to sustain the designated projects.

- **Reserves Ratio**

Boys' Town's reserves ratio for the year 2021 is 1.32.

- **Disclosure of the Purpose, Amount and Planned Timing of Use for Restricted Funds**

The restricted funds are managed in compliance with the specified purpose intended by the funders.

This fund is used with approval from the Board based on the proposal by the Executive Director and is to be used only based on the approved amount within the financial year or approved designated period.

Fundraising Practices

- **Disclosure of the Nature, Purpose and Amount of Funds Received in 2021:**

The nature and purpose of funds are as follows (refer to audited financial statements on Page 71) :

(i) Donations in cash (solicited/unsolicited):

This fund is used for daily operations as well as sustaining of the organization in terms of infrastructure, corporate development, manpower, programmes and services related to the mission.

(ii) Sponsorships:

This fund is used to support identified clients. Sponsorships might include expenditure of residential youth and other clients for purposes such as school fees, educational needs and living expenditures etc.

(iii) Grants:

This fund is used for programmes and services. It includes grants from the government, foundations and other individual donors that have specified their support of a specific programme and/or service.

(iv) Others

This fund includes fees charged from counselling or adventure-based services provided to identified clients. These funds are used to offset manpower expenditure and other programme expenditure on an annual basis.

- **Disclosure on Information on Fundraising Events**

Please refer to Pages 37 and 38 under the Community Partnerships section.

- **Fundraising Efficiency Ratio**

Please refer to Page 38 under the Community Partnerships section.

Auditor's Report

Please refer to Pages 49 to 51 for the auditor's opinion on financial statements.

Key Milestones

The Brothers of St. Gabriel arrived in Singapore. They are a Catholic institution formed by religious brothers who have dedicated their lives to providing education and empowering youth, particularly those who are poor and struggling for justice.



Mrs Irene Loi became Boys' Town's first female and lay Executive Director.

Boys' Town Alternative Schooling was established in October as a temporary supplement to mainstream education and to address the needs of boys that typically cannot be met at a regular school.

Bro. Dominic Yeo Koh formed the Social Work Department.

1936

1948

1955

1985

1999

2007

2009

2010

2011

Boys' Town was started by Bro. Vincent, with the support of Mr. William Thomas McDermott, an Australian businessman and philanthropist. It took over the grounds of St. Joseph's Trade School and Orphanage, and started caring for orphans and poor children who were victims of World War II.



Bro. Emmanuel, our longest serving Director General of Boys' Town, stepped down after 30 years. He was succeeded by Bro. Dominic Kiong.

Boys' Town's facility was extended with the construction of a new administrative building and dining hall.



A Clinical Intervention Centre, with our own in-house psychologist and expressive therapist, was started to help our clients express their feelings and make sense of what they are going through.

Boys' Town was awarded the Non-Profit of the Year (Philanthropy Management) by the National Volunteer and Philanthropy Centre for having the best practices in donor management, fundraising and financial management and accountability among the non-profit organizations in Singapore.

Boys' Town celebrated the official opening of its integrated centre for children, youth and families. With the new facilities, Boys' Town is able to bring together a multi-disciplinary team comprising a psychologist, counsellors, social workers, teachers and programme supervisors to provide a one-stop, coordinated care for its clients.



Boys' Town launched a new service, Sanctuary Care, a community-based respite care service to provide short-term care and shelter to infants and young children whose families are facing crisis such as incarceration or dealing with illness.



The Boys' Town Adventure Centre (BTAC) was launched. BTAC provides adventure-based recreational programmes and therapy for both existing clients and the public. Through outdoor sports and adventure, the programmes seek to fuel the learning and growth of our clients, especially those experiencing unresolved conflict, damaged relationships and post-traumatic stress.

2013

2015

2016

Boys' Town was appointed by the Ministry of Social and Family Development to set up a fostering agency to recruit and support foster parents in caring for vulnerable children. This is part of a three-year pilot scheme.



2017

2018

Boys' Town celebrated its 70th anniversary with an open house and invited community partners and stakeholders to this special occasion. It was also the official launch of the Boys' Town Adventure Tower.



Therapeutic Group Home (TGH) was introduced as a new programme under Residential Services. TGH provides intensive therapeutic treatment for youths who have faced significant trauma resulting from abuse and neglect. The safe and nurturing environment provided at TGH helps the youths recover from their experience and promote their overall well-being.

The Safe and Strong Families - Reunification (SSF-R) was a pilot programme that worked on reunifying children in out-of-home care settings back to their families. The SSF-R agency worked intensively with children who are neglected, abused or at risk and their families to empower them and ensure that the home environment is nurturing and safe. The SSF-R programme officially concluded on 15 October 2019.



Overall Clients Served in 2021

Total 1,077

RESIDENTIAL SERVICES 73

CLINICAL INTERVENTION CENTRE 75

YOUTHREACH 257

FOSTERING SERVICES 177

SANCTUARY CARE 55

BOYS' TOWN ADVENTURE CENTRE 440

Residential Services

The Residential Services comprises 4 units to provide residential care for male clients aged between 10 to 21.

SHELTER

Shelter helps boys aged 10 to 16 who have child protection concerns. They usually come from abused or neglected family backgrounds and some may also be facing social and economic difficulties at home. As these boys have higher needs, the unit provides closer intervention, care and attention for these boys.

GROUP HOME

Group Home cares for boys aged 13 to 16 who exhibit delinquent traits and are under the Family Guidance Order (previously known as Beyond Parental Control) or under a Probation Order. These boys tend to show higher risk issues such as stealing, running away from home etc.

THERAPEUTIC GROUP HOME

Therapeutic Group Home provides intensive treatment for boys aged 10 to 16 who have experienced significant trauma in their lives. These boys also exhibit severe emotional and behavioural dysregulation which affect their daily functioning.

HOSTEL

Hostel provides care and temporary shelter for older youths aged 17 to 21 who have no other forms of family support. There is also a programme to prepare them for independent living and employment.

STATISTICS





Programmes

CHARACTER DEVELOPMENT

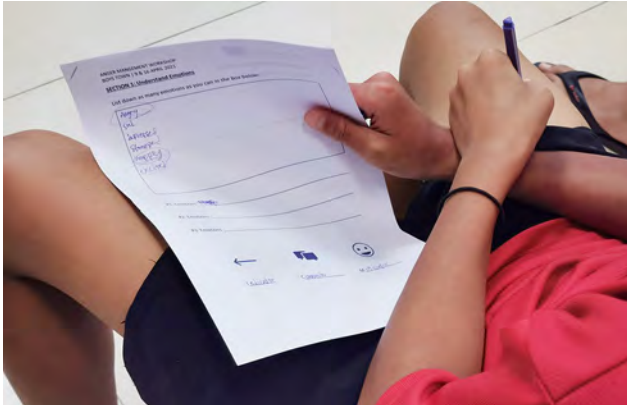
Orientation Day Camp

An orientation day camp was organized on 9 and 16 January 2021 to strengthen the bonds among the boys through the shared experiences and to foster family-like ties within the residential home. The activities were conducted by Boys' Town Adventure Centre and included 'The Lost Island' programme as well as team-based activities. Through the various fun activities and based on their holistic care plan, the boys learnt how to better work together with the staff during their stay in Boys' Town.



Project Journey to the West

In collaboration with Ng Teng Fong General Hospital and Global Cultural Alliance, 6 media club boys participated in a journey of self-discovery and took photos that expressed themselves. The programme took place on 18 and 19 March 2021. The photos taken were then painted by Visual Arts Hub and displayed in the hospital's community spaces and this was a great exposure for our boys to know that their stories matter and they can be part of a larger cause.



Specialized Workshop (Anti-Drug and Anger Management)

During March and April 2021, Anti-Drug and Anger Management Workshops were conducted by our identified partners. This allowed our boys to have a better understanding of how drug addictions develop and also techniques to regulate their emotions better.

Juraseek Park Online Engagement

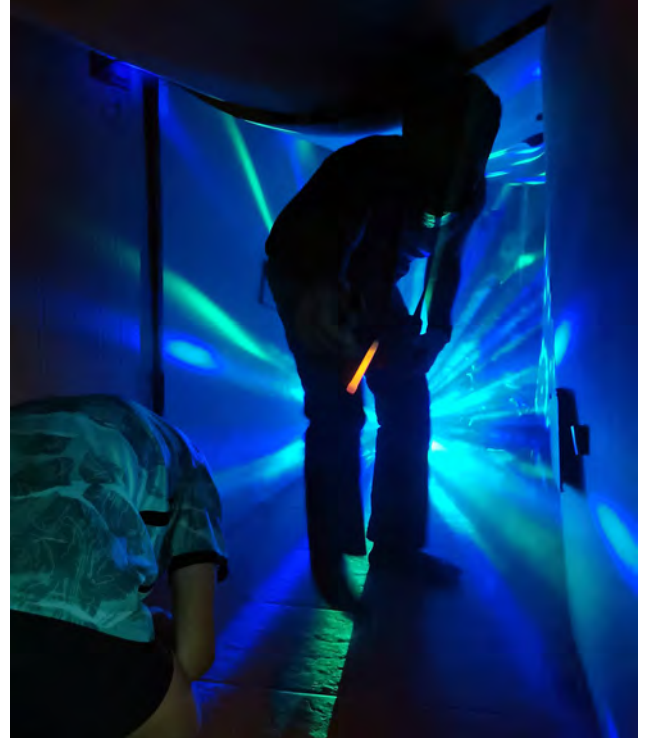
On 15 and 22 June 2021, a series of Juraseek Park online engagement workshops were conducted to teach the boys how to set and prioritize their life goals through a fun programme. The boys embarked on a journey of self-discovery by identifying their immediate life goals and their next steps or actions to achieve them.



SOCIAL DEVELOPMENT

Escape Room

An escape room was created in-house through the use of recycled materials. On 13 and 14 December 2021, the boys worked together with the staff to solve the puzzles in the escape room, challenging themselves to think creatively. This activity also helped to foster better communication between the boys and the staff.



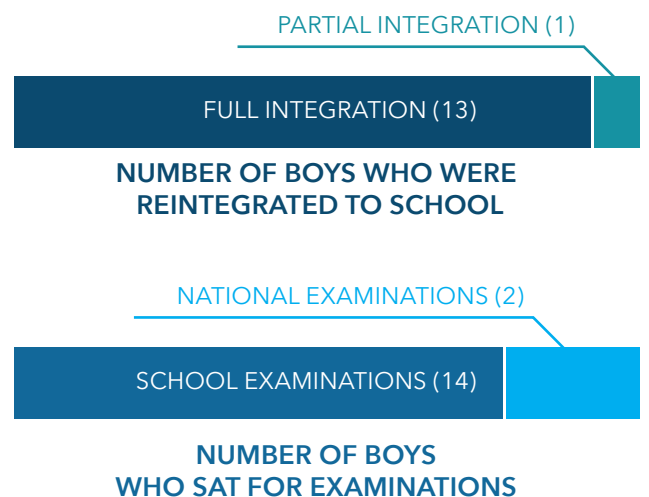
BOYS' TOWN ALTERNATIVE SCHOOLING (BTAS)

Boys' Town Alternative Schooling (BTAS) serves our residential boys who are temporarily taken out from their mainstream schools. The aim is to keep the boys updated in their academics to ensure a smooth reintegration when they return to their schools.

BTAS lessons are taught based on the Ministry of Education (MOE) school syllabus and cater to the following subjects: English, A Mathematics, E Mathematics, Physics, Chemistry and General Science. We have MOE-certified tutors teaching the boys, with a ratio of 1 teacher to a maximum of 4 students in a class.

STATISTICS

TOTAL NUMBER OF STUDENTS 16





A JOURNEY OF CHANGE AND GROWTH

Stock image used

At the young age of 10, Lucas* has already been through numerous placements and care arrangements and was eventually placed in Boys' Town when his previous foster placement broke down. When he first came to Boys' Town, he often had anger outbursts and was physically aggressive towards those who triggered him. During home access, Lucas also had many arguments and fights with his brother. This caused a lot of stress and hesitation from Lucas' grandma to reintegrate him home.

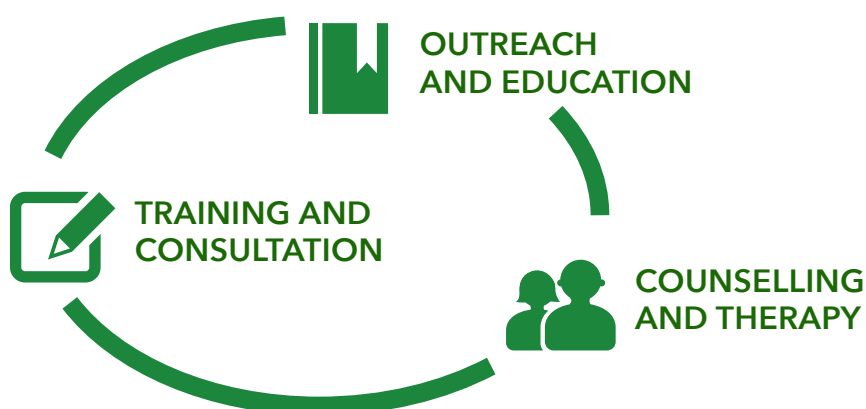
Despite the numerous difficulties Lucas faced growing up, he was able to adapt, make new friends and learn new skills in Boys' Town. In his time here, he has matured and grown to be more responsible. Lucas still got into disagreements every now and then, but he could now better control his anger by using the emotional regulation techniques that he learnt. He was able to disengage himself from the situation and learnt to manage himself when he got angry.

After 8 months staying in Boys' Town, Lucas will be going home to his grandma. He looks forward to reuniting with his family and spending more time with them. He hopes that by going home, he will also provide comfort and companionship to his grandma to ease her loneliness. It is very heartwarming to see the growth in Lucas and his steps towards reintegration. As Lucas takes on his next chapter of life with his family, we hope that he will always treasure the lessons, skills and memories made here at Boys' Town.

*Not his real name

Clinical Intervention Centre

Clinical Intervention Centre (CIC) offers mental health services for children, youth, their families and other stakeholders in the community through the following core services:



CIC is also a member of the Safe Circle - a collaboration across 7 agencies in Singapore to focus on community-based mental health services for children and youth. The main aim of the Safe Circle is to raise awareness of trauma-informed care. Through the Safe Circle, CIC has reached out to 2,491 members of the public between 2019 to 2021. As a Circle, a social media campaign on trauma-informed care was launched where various celebrities and public figures were gathered to share their experiences on trauma, mental health and how they overcame them.

CIC also provides school, lunchtime and evening talks, as well as participate in media interviews, conversations and panel discussions with other partners on other mental health topics that are of interest to the community.

STATISTICS

1,859
OUTREACH

TOTAL NUMBER
OF CASES

75

Talks/ Trainings/ Workshops Held

- An Introduction to Trauma-Informed Care
- Trauma-Informed Care for Educators, Peer Supporters, Parents and Helping Professionals
- Stress Management and Well-Being
- Managing Challenging Behaviour for Educators
- WFH x Children - Surviving Through the School Holidays
- Parenting Mentally Resilient Children (in collaboration with Limitless - The Limitless Run Masterclass)

SAFE CIRCLE For Trauma Informed Care



The Safe Circle programmes are complimentary programmes for parents, teachers, young adults, and helping professionals.

As a participant in the programme, you will learn about what trauma is, its prevalence in Singapore, how it affects our children and youth, and how to integrate trauma-informed care into your work and life.

Click [HERE](#) or Scan to Sign Up



<https://bit.ly/3p4f4w1>

Developed by



Zoom Webinar

THE 3A'S OF STRESS MANAGEMENT

Learn about

- ✓ Methods to determine source of stress
- ✓ Ways to combat stress
- ✓ Tips to handle the stress of working from home

Mental Wellness @ North West Virtual Talk Series

▶ 13 October 2021
▶ 7.45pm to 9.30pm

Register your interest

[Go.gov.sg/nwwellnesstalk](https://go.gov.sg/nwwellnesstalk)

Sharing by

Ms Celynn Chang
Senior Counsellor and Manager
Boys' Town Clinical Intervention Centre

Joining us

Mr Alex Yam
Mayor
North West District

Ms Bettina Yeap
Principal Counsellor
INSIGHT Care Corner Singapore

Dr Jayne Ho
Consultant
Institute of Mental Health

Organised by: Supported by:

Events Participated

- National Council of Social Service (NCSS) Beyond The Label Fest 2021: Building Your Child's Mental and Emotional Resilience Dialogue Session (Facebook/YouTube Live)
- NCSS Beyond The Label: Helping Your Friends/Peers Cope with Trauma (Instagram Live)
- North West CDC Mental Health Virtual Series
- The Limitless Run Masterclass: Ask-Me-Anything



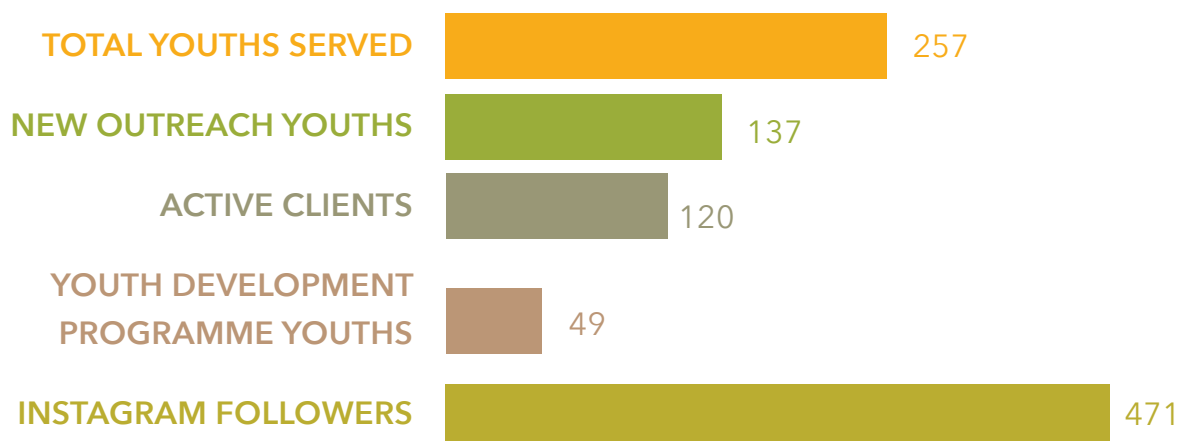
YouthReach

YouthReach is the outreach arm of Boys' Town located in Tampines that works with youth at-risk who have fallen through the cracks using Outreach, Intervention and Advocacy. Underlined by an Accessible Expressive Arts methodology, YouthReach supports youth in achieving healthy personal, social and educational/vocational growth. We reach out to males and females between the ages of 10 to 24 in the areas of Tampines and Toa Payoh.

Outreach is conducted via street outreach, network outreach, programme outreach and case referrals. The latest addition due to the pandemic was social media outreach. A unique feature of YouthReach's intervention programme is the worker-driven, interest-based Youth Development Programmes (YDP), designed to reflect the needs and trends of the street. They are crafted and facilitated by YouthReach's workers and are run within the community and schools. These programmes connect with vulnerable youths to essential systems of support. YouthReach's services also include casework and counselling which are adapted to match the different levels of readiness and needs of each youth.

YouthReach is co-sponsored by the Catholic Welfare Services and Caritas Singapore.

STATISTICS



Programmes & Events

Social Media Outreach

Social media has been the main engagement tool for outreach during the pandemic. In 2021, YouthReach again tapped on social media during the Phase 2 (Heightened Alert) where the Safe Management Measures (SMMs) hindered street outreach. The objectives of social media outreach are to reach out to youths, especially those not known to YouthReach, to maintain a connection and to subsequently establish an ongoing working relationship with them.



The main social media platform used is Instagram where stories and posts are published almost daily. The page went through a revamp in August 2021 to keep it fresh and fun, with content ranging from YouthReach happenings such as an in-house game series and YouthReach programmes, to youth-centric matters such as Physical and Mental Well-being, Youth Features and Lingo of the Month. Platforms like TikTok and Tellonym were also tapped on to provide more avenues for the workers to reach the youths and vice versa.

Social media outreach has not only enabled YouthReach to reach a wider audience, but also aided workers in consistently connecting with the youths despite being off the streets. The page continues to gain followers, likes, views and interactions. Over the year, YouthReach received positive feedback from the public, stakeholders and youths, which serves as great encouragement to the YouthReach team.

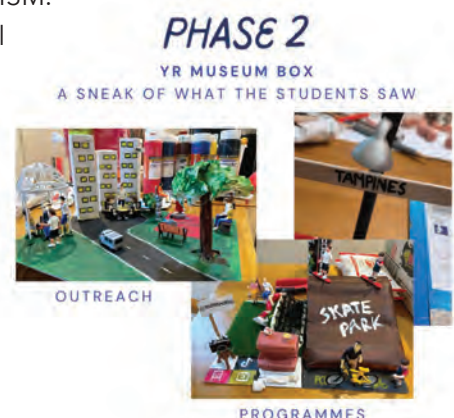
Project PRISM

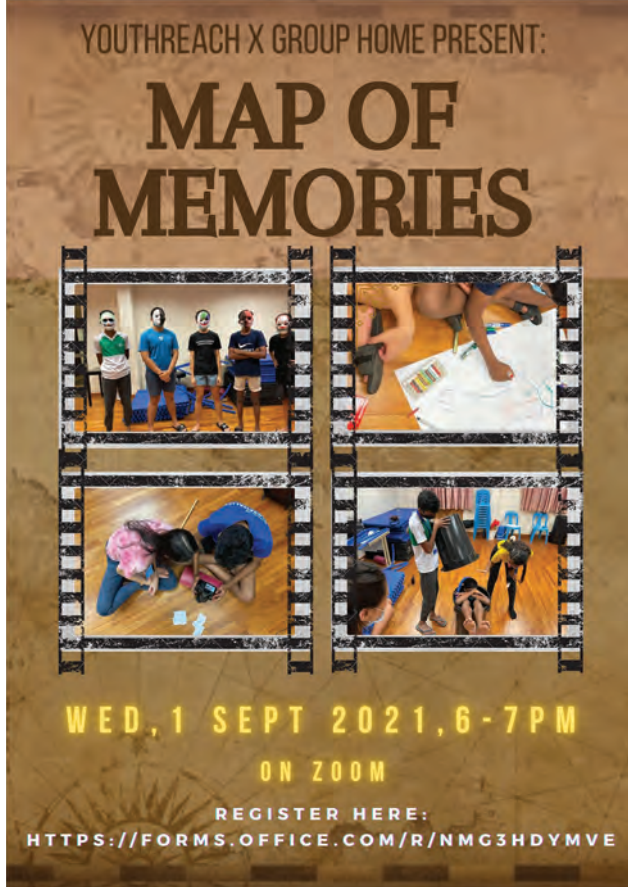
YouthReach launched a new project in late 2021 – Project PRISM, which stands for Paving Roads Into Students' Minds. YouthReach seeks to understand the mental well-being of students in this time of rising concern for students' mental health. It is a school-based outreach programme that aims to:

- (i) establish the presence of YouthReach in schools to encourage students to view YouthReach as a potential source of support
- (ii) provide a platform for students to speak out regarding their mental well-being.

Project PRISM is a hybrid of virtual and physical elements, to comply with the SMMs. There are zoom sessions with interactive activities and the showcasing and discussion of short mental well-being films. The students are also introduced to the YouthReach team, services and programmes. The physical element will then take place after and consists of a week-long physical exhibition in the school. The students' contributions during the zoom sessions and a mini museum that showcases YouthReach's outreach and programmes will be put on display. Additionally, there will be activities available for students to respond to the exhibition.

YouthReach conducted the first run with secondary school students in 2021. The participants provided positive feedback regarding Project PRISM; not only did they comment that the zoom sessions were 'entertaining', 'unique' and 'fun', but they also submitted over 100 responses to the physical exhibition, with a number of students expressing interest in being engaged by YouthReach. The YouthReach Instagram page has also seen a rise in followers and interactions due to Project PRISM. Project PRISM will continue to run in 2022.





Through mediums such as art, theatre, movement, writing, music, photography and videography, the participants were able to reflect upon their experiences in residential care, dialogue about key issues in their lives and articulate their perspectives through the arts. Themes explored included dream careers, identity, home, family, friends and memories. On 1 September 2021, YouthReach held a virtual exhibition over Zoom, named 'Map of Memories', to showcase key moments, stories and themes that the residential youths and YouthReach explored together.

Football YDP

On 25 March 2021, YouthReach officially partnered Balestier Khalsa Football Club (BKFC) which kindly offered to provide a more professional training platform for our youths. This enabled YouthReach Youth Workers running the football programme to focus on case management and intervention for the youths involved.

Project Seasons

Project Seasons harnesses the Expressive Arts in exploring key themes with youths transitioning out of residential care. The first run was conducted with Boys' Town Residential Services Group Home boys. Monthly physical sessions known as ArtsReach & Chill were conducted in January 2021, before transitioning into a hybrid of weekly physical and virtual Accessible Expressive Art workshops across July and August due to the COVID-19 measures.

BKFC offers YouthReach an internationally-recognized coach to conduct training sessions for the YouthReach football youths, and also provides their training equipment. When the COVID-19 measures relax, they will also support and challenge the football youths by organizing tournaments, providing mentoring sessions with BKFC players as well as involving them in community work.





BTAC x YR collaboration

In July and August 2021, YouthReach collaborated with Boys' Town Adventure Centre (BTAC) to run several 2-day Accessible Expressive Arts workshops for Secondary 2 and 3 students from Zheng Hua Secondary School. The students had the opportunity to participate and shine in drama, visual art and music as they were empowered to think out of the box, improvise and use creative means to perform in unique ways. Through the workshops, YouthReach observed the students coming out of their shells as they realize their creative potential. With the positive responses from the students and BTAC, YouthReach was invited to run the same workshops again with the Secondary 1 students in September 2021.

Virtual Skate Comp

Due to the pandemic, YouthReach adapted our skateboarding competition into a virtual competition named "#TampJamOnline" in February 2021. The competition was hosted on Instagram with youths participating by filming themselves executing their best trick, posting it on their page and adding the hashtag. The competition also allowed new youths to discover YouthReach and our services. We held a small awards night on 16 March 2021 to announce the results.



Visit by Ministry of Social and Family Development Minister

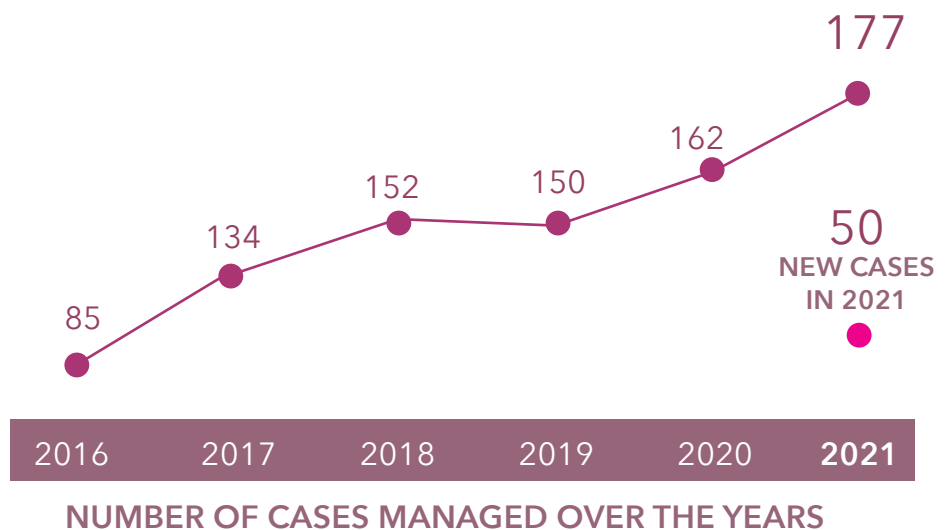


In November 2021, YouthReach hosted Minister Masagos and Parliamentary Secretary Eric Chua from the Ministry of Social and Family Development for a visit at our YouthReach centre. The YouthReach team shared about the youth landscape, as well as the strategies and interventions we employ and our stories of success. We also conducted a tour of the space and our various facilities for them. Overall, the visit was full of energy and quality dialogue.

Fostering Services

Boys' Town Fostering Services (BTFS) was appointed by the Ministry of Social and Family Development (MSF) in February 2015 and started operations in November 2015. We work to support children to achieve their potential through a stable and safe family environment, either through foster or kinship care. These children are all referred by Child Protective Services and range between newborns to 18 years old.

STATISTICS



Key Achievements

- BTFS renewed its 3-year contract with MSF in October 2021. This is the second renewal of contract as an MSF-appointed Fostering Agency.
- All social workers completed training in Introduction to Family Therapy/ Systemic Practice in 2021.
- 2021 marks the 65th anniversary of fostering in Singapore. As part of the celebration, BTFS launched a virtual showcase #65FosteringStories on our Instagram account. BTFS collected 68 stories from the fostering community and published 71 Instagram posts. Overall, BTFS gained 122 new followers, reached over 3,500 accounts and 35,000 impressions on Instagram.



- Our Grandfather Story published their interview with our foster mother, Mdm Nicole, titled 'Loving My Fostering Child with Special Needs' on 24 May 2021. It was well-received and garnered 25,898 views thus far.



*Stock image used

A Safe Haven for Chris

It was not the first time he had to move. Chris was only six, yet, he had to adapt from one caregiver to another. It used to be his mother. Then, a relative. He was subsequently placed under the care of a foster family, then another foster family... And then came a point of uncertainty about what the future held for him. The second set of foster parents reported his concerning behaviour at home that was getting challenging to manage. They were worried that their struggle to support him may negatively impact his health and well-being.

Amidst these worries, a foster family came forth and informed their social worker that they can care for Chris. The foster parents were fully aware of the challenging behaviours that the previous foster parents have reported to social workers. This set of foster parents remained unfazed. "We are okay," they assured.

Chris soon found footing in this foster home. When there were concerns about him struggling to form a healthy and secure attachment to an adult caregiver, after the multiple changes in caregivers he has had, his foster parents agreed to attend intervention sessions to facilitate their bonding process with him. They also learnt how to manage his meltdowns at home.

Today, instead of wailing or crying, Chris can clearly express his thoughts and feelings. These positive changes that professionals get the privilege to witness, are truly only possible through the compassion and resilience of foster parents and their desire to provide the best for their foster children. As these foster parents once shared, "The children may grow up some day and forget about us. But if they go on to lead their lives as healthy, contributing members of the community, it is safe to say we have done our part."

*Not his real name

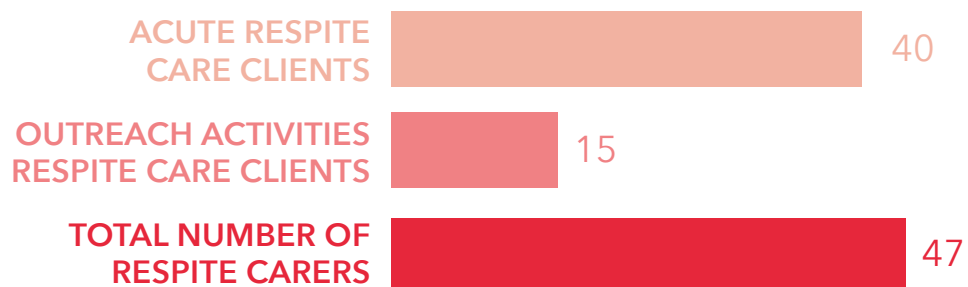
Sanctuary Care

Sanctuary Care is a community-based programme that offers emergency and interim respite care for low-income families. Typically, the children who come to us have loving parents and caregivers who would like to continue caring for their children but are temporarily unable to do so due to issues such as medical emergencies, sudden job loss, short-term incarceration or young parents struggling to care for their children. Our trusted respite carers provide the much-needed support for these parents while they manage their challenging or even critical circumstances that hinder them from providing the best level of care that they can give their children. Sanctuary Care also works with the families to empower them to change their circumstances so that their children can return home permanently to a safe and stable environment.



*Stock image used

STATISTICS



Sanctuary Care 5th Anniversary (SC5) Event

Sanctuary Care celebrated our much-awaited 5th anniversary with a blast on 25 November 2021. The Mayor for North West District, Mr Alex Yam, had graced the occasion, together with other distinguished guests which included our respite carers. The highlight of the SC5 event was the official launch of our Outreach Activity Respite Services (OARS).



The event also provided Sanctuary Care an opportunity to not only showcase our services, but more importantly, to give thanks to our respite carers. These volunteers, despite having their own busy schedules and families to care for, have opened their homes and hearts to provide respite care for our children.

All in all, the celebration was a success and with affirmation from our stakeholders, Sanctuary Care continues to work faithfully to serve the larger community with our respite services.

Programmes

Outreach Activity Respite Service (OARS) **NEW!**

OARS was officially launched on 25 November 2021 as a programme that provides half day respite service for parents without a support system. Through novel activities, OARS seeks to target the children's psycho-socio needs and engagement. Our OARS children were treated to exciting activities such as splatter art, block printing and excursions to the Zoo and Bird Park. This programme saw the involvement of passionate volunteers who ran the workshops and mentored the children.



Acute Respite Care (ARC)

Sanctuary Care saw a rise in the number of families needing support in 2021, especially with the shift into Phase 2 (Heightened Alert). We were able to support 40 infants and children during this period while their parents worked through issues and focused on putting safety measures in place that would allow them to weather through the uncertainty that the COVID-19 situation brought. Sanctuary Care was also privileged to welcome 13 new respite carers on board the Sanctuary Care family in 2021 to support underprivileged families in their time of need.

Milk and Diaper Run



During our third successful Milk and Diaper Run between 25 to 27 August 2021, Sanctuary Care reached out to numerous families in-need by providing them with two tins of milk formula and four packs of diapers for each child. Through this programme, Sanctuary Care was able to support 185 children from 115 families. This was only made possible with the help of our collaborating partners and generous donors.



Networking & Publicity

Online Respite Caregiving Talk

Sanctuary Care conducted its first ever online roadshow on 14 August 2021 in our efforts to recruit more volunteers to support a worthy cause. It was well-received by members of the public, with a total of 37 pax attending the talk. It was encouraging to note the increased sign-ups to join us following the talk.



Interested in becoming a respite carer?
Join our info-sharing session:

RESPIRE CAREGIVING

Where our social workers and clinical psychologist discuss the importance of Respite Care as well as everything you need to know about becoming a Respite Carer!

Date: 14 AUG 2021 (Sat)
Time: 10.00-11.00 AM
ONLINE (ZOOM)

[CLICK HERE FOR THE ZOOM LINK](#)
MEETING ID: 837 7264 2832
PASSCODE: 548354
Please log in 5 minutes before the session starts

SIGN UP FOR THE SESSION HERE

9177 3112 | sanctuarycare@boystown.org.sg

Sanctuary Care Volunteer Café Session

Yet another first ever tea session was organized with our respite carers in April 2021 to express our appreciation for the wonderful work that they have rendered to our needy families.





Gopal's Journey... of Loneliness to that of Hope

Gopal is a father who has single-handedly been taking care of his then 2.5 years old son, Sashi, when his wife was incarcerated for drug-related offences.

His case was first brought to Sanctuary Care's attention as Gopal was grappling to not only meet the family's financial challenges but also to attend to Sashi's developmental and emotional needs. Although he was overwhelmed with caregiving fatigue, he requested for respite care only over the weekends so that he could continue working to support his child and himself. Even then, the family was mostly living from hand to mouth; he had little choice but to be employed as a daily rated worker as it gives him the flexibility to look after Sashi who tends to fall sick often and to bring Sashi along when he visits his wife in prison twice a month.

Gopal has limited kinship support. He shares a strained relationship with his in-laws while his parents are unable to care for Sashi due to poor health. He does not wish to burden them in their old age while he also wants to fiercely showcase to his siblings and in-laws that he can independently take care of his son, given his own incarceration history.

Gopal was also diagnosed with depression last year and was on medication for a few months and has since stabilized. He shared with the Sanctuary Care social worker that there were times when he felt low and wished to end it all last year, but the only motivation in his life was and is still Sashi. He has also been drug-free for the past two years and the sole reason for this has been his son. It is clear Gopal is a loving and committed parent who never fails to carry out his duties no matter how tired he is after a long day at work.

After 5 months of being in the care of two dedicated respite carers over the weekends, the respite care arrangement concluded for Sashi. It was not an easy feat for them, given the child's hyperactive ways and his short attention span.

Gopal is deeply appreciative of the assistance rendered by Sanctuary Care and eagerly looks forward to the day when his wife returns to them. Gopal is no longer alone in this journey as he is now linked up with many resources to support his family. He and his son have also started attending church, which has been an added source of comfort and support.

*Not their real names

Boys' Town

Adventure Centre

Boys' Town Adventure Centre (BTAC) delivers adventure-based programmes using experiential learning and outdoor education to bring about active learning and character development to a wide variety of clients since 2016. BTAC's services can be summed up in three main categories - Therapeutic, Developmental and Recreational.

2021 was another trying year with the COVID-19 pandemic still looming over us. The tightening of COVID-19 measures during the year resulted in many postponements and eventual cancellation of programmes. While these setbacks limited BTAC's efforts in reaching out to serve more youths and families in-need, BTAC pivoted and took the opportunity of this period with lower programme volume to grow the team's capacity as well as our reach in different areas.

STATISTICS

YOUTH (265)

ADULTS (175)

TOTAL CLIENTS SERVED 440

HOURS (317)

SESSIONS (95)

TOTAL PROGRAMME HOURS / SESSIONS

Programmes

School-Based Social Work

By working exclusively with one school, BTAC was able to carry on our work with Zheng Hua Secondary School through the Phase 2 (Heightened Alert). Working with youths in-need from the Secondary 1 to 3 cohort, BTAC took another step forward in our goal of providing a more holistic approach in children and youth engagement and mentorship.



This programme with Zheng Hua Secondary School was BTAC's first dabble into School-Based Social Work. With the integration of our adventure-based learning framework with social work theories, BTAC aimed to meet the needs of the students through engaging stakeholders that are in the students' immediate systems such as their teachers and counsellors.

Looking beyond youth engagement and meeting developmental needs, the programme included mentoring and regular feedback sessions for individual students with stakeholders to provide holistic care for the participants. This made a significant impact in allowing behaviours and learning during BTAC sessions to be noticed by their teachers, allowing the same support to be carried on even after the programme.

Angry Adventure Online Camp with Boys' Town Fostering Services



BTAC's first ever online camp conducted entirely over Zoom, Angry Adventure Online Camp was conducted for our foster children aged 7 to 8 from Boys' Town Fostering Services. They were brought on a 3-day virtual journey of learning and discovery during 13 to 15 December 2021. Through the programme, participants discovered more about themselves and learnt to express emotions in a healthy manner using the "Pause-Think-Act" model.

The ability to be present to handle dysregulation of clients and/or upsetting emotions in clients has always been a main focus for BTAC in any intervention programmes, and having this programme online posed a major challenge in this aspect. However, through creative use of the Breakout Room and Annotation functions, the challenge was well mitigated.

This successful run of an online camp boosted BTAC's confidence in online Activity-Based Learning programmes and paves the way for BTAC in formulating mitigation measures to move segments of our programmes online should there be restrictions to face-to-face interactions.

The Rock School x BTAC Pop-Up

BTAC took the opportunity to collaborate with a close community partner The Rock School in 'The Rock School x BTAC Pop-Up'. The Rock School operated BTAC's outdoor climbing tower as a pop-up climbing gym for members of the public, breathing a new lease of life to our climbing tower that would have otherwise been underutilized due to programme suspensions and postponements.



Community Partnerships

Boys' Town partners the community in the areas of volunteering, fundraising and public relations.

In 2021, we were impacted by the COVID-19 pandemic and were not able to organize physical fundraising events. We instead reached out to our benefactors and the public through online platforms such as the Boys' Town donation page, Giving.sg and social media. Unless otherwise specified, general donations were channelled to support Boys' Town's programmes and operations.

Key Fundraising Campaigns

Sanctuary Care 5th Anniversary Appeal

(26 March 2021 - 30 June 2021)



In conjunction with Sanctuary Care 5th anniversary, we reached out to donors to support our work of helping needy families and young children in the community through physical appeals and online platforms. Donations received through this campaign would help support Sanctuary Care's programmes and operations.

Target Amount \$300,000

Total Raised \$269,344

Youth Day Appeal

(1 July 2021 - 30 September 2021)



As a charity serving children and youths, we tapped on Youth Day which was celebrated on 4 July 2021 in Singapore to share about the work we do and support we provide. The Chairman of our Board of Directors drafted a letter to share the story of a youth who transformed after being part of our YouthReach's programmes, and invited donors to join Boys' Town as a Champion for Youths.

Target Amount \$150,000

Total Raised \$151,439



Our Journey with Boys' Town

(4 October 2021 - 30 December 2021)

An online fundraising campaign that featured 17 staff and a collection of their memorable experiences working with the children and youths of Boys' Town across the different services. They included an old boy under the care of Boys' Town and now giving back as a staff, a youth worker caring for our residential youths, a social worker who works with foster children and even a Brother of the Montfort Brothers of St. Gabriel who founded Boys' Town.

Target Amount \$50,000

Total Raised \$50,755

To read their stories,
visit www.boystown.org.sg/ourjourney/

Charity Movie

(7 October 2021 - 10 December 2021)

The Charity Movie is one of our annual fundraisers and for the first time in many years, Boys' Town was not able to hold it physically at the cinema halls due to COVID-19. Instead, we pivoted and organized it in a contactless manner where donors would receive movie vouchers to watch a movie of their choice at their time of convenience.

Target Amount \$60,000

Total Raised \$33,085

No commercial fundraiser was engaged for our fundraising activities. In 2021, the fundraising expenses incurred was \$303,695 and Boys' Town's fundraising efficiency ratio was 8.38. For 2021 onwards, we have included the allocated salaries of the staff who are directly involved with fundraising to calculate the fundraising efficiency ratio.

With our fundraising efforts, Boys' Town raised \$3.6 million in 2021.

Boys' Town is grateful to be a recipient of the National Council of Social Service (NCSS) Care & Share Matching Grant and President's Challenge 2021. We also received funding through various grants as well as the strong support from the community in terms of donations. This contributed to the surplus which will be kept in the reserves in anticipation of tough times ahead.

Media

We were featured in several media engagements regarding our staff, beneficiaries and the services we provide for children and youth in-need. The platform allowed us to share the personal experiences and offer perspectives on social issues.

- **Major Networks**
 - The Apprentice: ONE Championship Edition
- **Catholic News**
 - Boys' Town Thanks Teachers (19 September 2021)
 - Of Hope and Second Chances - the Church and Vocational Education (19 September 2021)
- **Tamil Murasu தமிழ் மூரசு**
 - நம்பிக்கை, பலம், மீள்திறன் (8 March 2021)
 - வழிகாட்டும் இளையர்கள் (29 March 2021)
- **TODAYOnline**
 - Experts Advise Adults to Watch for Signs of Trauma in Youth after Boy's Death at River Valley High School (23 July 2021)
- **Lianhe Zaobao 联合早报**
 - 艺术创作治愈释囚 (30 September 2021)

Celebrating SO Women தலை வணங்குகிறோம் நம்பிக்கை, பலம், மீள்திறன்



செவதி தங்கவேலம், 32. சமூக ஊழியர்

“கருணை நிறைந்த, மென்மையான ஒரு சமுதாயத்தை உருமாற்றி உள்ளாளுரைவுடன் செயல்படும் தன்மையை பெண்கள் வளர்த்துக்கொள்ள வேண்டும். ஏனெனில் பெண்கள் சக்தி நிறைந்தவர்கள், செல்வாக்கும் சொல்வாக்கும் கொண்டவர்கள்.”

சமூக ஊழியர் நேர்மையானவரான செவதி தங்கவேலம், 32, புகழ் மலர் மலம் மற்றும் சிறைக் கிடைத்தல் பரிசாதிபதியர். சிறைக் கிடைத்தல் பரிசாதிபதியர்.

2021ஆம் ஆண்டை சிங்கை மகளிரைக் கொண்டாடும் ஆண்டாக சமுதாய, குடும்ப மேம்பாட்டு அமைச்சு அறிவித்துள்ளது

today Experts advise adults to watch for signs of trauma in youth after boy's death at River Valley High School



Traumatic events can make teenagers feel like things are out of control, even if they believe as if they are strong, a senior counsellor said.

Follow us on [Instagram](#) and join our [Telegram](#) channel for the latest updates.

Mental health experts said the recent alleged murder at River Valley High School is “shocking”.

CATHOLIC EDUCATION 9

Boys' Town thanks teachers

Victoria Lim

Sept 3 was Teachers' Day but the day before, teachers from Assumption English School (AES) and Assumption Pathway School (APS) were gifted coasters hand-painted by about 100 youth and staff from Boys' Town (BT) in recognition of their dedication and life-changing impact, and in remembrance of Gabrielite Brother Emmanuel who taught and mentored many young people who passed through BT's gates.

This was part of the Emmanuel Service Festival (ESF), an annual event established in 2018 in memory of the late Brother, which seeks to provide a platform for the youth and staff of BT to give back to the community and continue his legacy of “service before self”.

AES and APS were specially chosen since both share the same campus as BT and have provided education for the boys since their founding. The theme of this year's ESF is “Thanksgiving to Teachers” and the various coaster designs were based on the painters' inspiration of what thanksgiving means to them.



The Emmanuel Service Festival organising committee. From L to R: Ashok Kumar s/o Ilangovan, Joel Shashikumar, Wu Welwen, Subaskann s/o Sarangany, and Jet Tan pose in front of the BT heritage wall. A photo of Bro Emmanuel is at centre. Photo: Boys' Town

Thanksgiving

One such design was that of a cross with the word “Jesus” painted on it. Explaining his creation, the resident of BT and student of AES, explained, “I watched a movie about a man who recovered from his illness after praying to Jesus in faith. It showed me that Jesus is the bridge between God and Mankind. Likewise, educators are a bridge for us [students] to reach our fullest potential. I would like to thank my form teacher, she understands our

problems and has been a motherly figure to me.”

Penning his gratitude, another BT resident and AES' student wrote, “I would like to thank Ms Fasiba, my mother tongue teacher in lower Secondary. She always motivates me to do better in and shows me how I can improve. Ms Azra also understands me and knows my limitations in doing certain homework, but she will not scold me when I'm unable to complete my work. Instead, she will guide me slowly on how to go about doing it.”

Inspiration

Remembering the significance of the ESF and the legacy left by Bro Emmanuel, AES Principal Mr Benjamin Kwok said, “He continues to inspire us in all that we do. And aligned to what Saint Louis Marie de Montfort taught: ‘those whom the world rejects must move you the most’, it is this common belief that continues to motivate our teachers and students who pay forward the care that they have received by serving those who are in need.”

APS Principal Mr Stephen Chin

added, “Bro Emmanuel continues to be an inspiration for us to remain positive and grateful in all circumstances, at APS we constantly help our staff and students remember the good that others have done for us by writing simple notes and reflections. We believe that being constantly grateful will help build the mental resilience needed, especially in times of difficulties such as a family crisis, a struggling relationship, or the current pandemic.”

*Names withheld to protect the identities of the students.



We are greatly appreciative of our kind benefactors, corporate partners and volunteers who supported Boys' Town during the difficult times in 2021. You play an important role in growing the seed of hope for our clients' future.

We seek your continual support to help bring healing to the children and youth in-need and their families.

If you are already a part of our mission, whether through volunteering your time, contributing your talents or offering financial support, we thank you.

You make our work much more powerful and possible.

We remember each of you in our thoughts and prayers; please do the same for all those who face tomorrow with uncertainty.

Governance Evaluation Checklist (Enhanced Tier)

S/N	Code guideline	Code ID	Response <i>(select whichever is applicable)</i>
BOARD GOVERNANCE			
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Complied
	Are there governing board members holding staff¹ appointments? (skip items 2 and 3 if "No")		No
2	Staff does not chair the Board and does not comprise more than one third of the Board.	1.1.3	N.A
3	There are written job descriptions for the staff's executive functions and operational duties, which are distinct from the staff's Board role.	1.1.5	N.A
4	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years.	1.1.7	Complied
	If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.		
5	All governing board members must submit themselves for re-nomination and re-appointment , at least once every 3 years.	1.1.8	Complied
6	The Board conducts self evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	1.1.12	Complied
	Is there any governing board member who has served for more than 10 consecutive years? (skip item 7 if "No")		No
7	The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years.	1.1.13	N.A
8	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied
CONFLICT OF INTEREST			
9	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied

S/N	Code guideline	Code ID	Response
10	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	Complied
STRATEGIC PLANNING			
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied
HUMAN RESOURCE AND VOLUNTEER² MANAGEMENT			
12	The Board approves documented human resource policies for staff.	5.1	Complied
13	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied
14	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied
	Are there volunteers serving in the charity? (skip item 15 if "No")		Yes
15	There are volunteer management policies in place for volunteers.	5.7	Complied
FINANCIAL MANAGEMENT AND INTERNAL CONTROLS			
16	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	Complied
17	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures .	6.1.2	Complied
18	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied
19	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks .	6.1.4	Complied
20	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied
	Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 21 if "No")		Yes
21	The charity has a documented investment policy approved by the Board.	6.4.3	Complied

S/N	Code guideline	Code ID	Response
FUNDRAISING PRACTICES			
	Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 22 if "No")		Yes
22	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied
	Did the charity receive donations in kind during the financial year? (skip item 23 if "No")		Yes
23	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	Complied
DISCLOSURE AND TRANSPARENCY			
24	The charity discloses in its annual report – (a) the number of Board meetings in the financial year; and (b) the attendance of every governing board member at those meetings.	8.2	Complied
	Are governing board members remunerated for their services to the Board? (skip items 25 and 26 if "No")		No
25	No governing board member is involved in setting his own remuneration.	2.2	N.A
26	The charity discloses the exact remuneration and benefits received by each governing board member in its annual report. OR The charity discloses that no governing board member is remunerated.	8.3	N.A
	Does the charity employ paid staff? (skip items 27, 28 and 29 if "No")		Yes
27	No staff is involved in setting his own remuneration.	2.2	Complied
28	The charity discloses in its annual report – (a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity's subsidiaries) exceeding \$100,000 during the financial year; and (b) whether any of the 3 highest paid staff also serves as a governing board member of the charity.	8.4	Complied

S/N	Code guideline	Code ID	Response
	<p>The information relating to the remuneration of the staff must be presented in bands of \$100,000.</p> <p>OR</p> <p>The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.</p>		
29	<p>The charity discloses the number of paid staff who satisfies all of the following criteria:</p> <p>(a) the staff is a close member of the family³ belonging to the Executive Head⁴ or a governing board member of the charity;</p> <p>(b) the staff has received remuneration exceeding \$50,000 during the financial year.</p> <p>The information relating to the remuneration of the staff must be presented in bands of \$100,000.</p> <p>OR</p> <p>The charity discloses that there is no paid staff, being a close member of the family belonging to the Executive Head or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year.</p> <p>PUBLIC IMAGE</p>	8.5	Complied
30	<p>The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.</p>	9.2	Complied

Notes:

- ¹ Staff: Paid or unpaid individual who is involved in the day to day operations of the charity e.g. an Executive Director or administrative personnel.
- ² Volunteer: A person who willingly serves the charity without expectation of any remuneration.
- ³ Close member of the family: A family member belonging to the Executive Head or a governing board member of a charity -
 - (a) who may be expected to influence the Executive Head's or governing board member's (as the case may be) dealings with the charity; or
 - (b) who may be influenced by the Executive Head or governing board member (as the case may be) in the family member's dealings with the charity.

A close member of the family may include the following:

 - (a) the child or spouse of the Executive Head or governing board member;
 - (b) the stepchild of the Executive Head or governing board member;
 - (c) the dependant of the Executive Head or governing board member.
 - (d) the dependant of the Executive Head's or governing board member's spouse.
- ⁴ Executive Head: The most senior staff member in charge of the charity's staff.

BOYS' TOWN

(Unique Entity Number: 201534576H)
(Registered under the Charities Act 1994)

Annual Financial Statements

Financial Year Ended 31 December 2021

BOYS' TOWN

Annual Financial Statements

Contents	Page
Statement by Directors	47
Independent Auditor's Report	49
Statement of Financial Activities	52
Statement of Financial Position	53
Statement of Changes in Funds	54
Statement of Cash Flows	55
Notes to the Financial Statements	56

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BOYS' TOWN

Statement by Directors

The directors of Boys' Town (the "Company") are pleased to present their statement to the members together with the audited financial statement of Boys' Town (the "Company") for the financial year ended 31 December 2021.

1. Opinion of the directors

In the opinion of the directors,

- (a) the accompanying financial statements are drawn up so as to give a true and fair view of the financial position of the Company as at 31 December 2021 and financial activities, changes in funds and cash flows of the Company for the financial year ended on that date; and
- (b) at the date of this statement, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due.

2. Directors

The directors of the Company in office at the date of this statement are:

Bruno Lopez

Yeo Koh Tuan Kiok Dominic

Angelina Frances Fernandez

De Vaz Ian Marc Rosairo

Edmund Lim Kim San

Khoo Kian Teck (Qiu Jiande)

Lek Soon Tow Bonaventure

Leon Ng Koh Wee

Tay Teck Chye

Valerie Tay Kay Hwee (Valerie Zheng Jiahui) (Appointed on 21 October 2021)

3. Arrangements to enable directors to acquire benefits by means of the acquisition of shares and debentures

The Company is a company limited by guarantee and has no share capital.

4. Options

The Company is company limited by guarantee. As such, there are no share options or unissued shares under options.

5. Independent auditor

RSM Chio Lim LLP has expressed willingness to accept re-appointment.

BOYS' TOWN

The board of directors approved and authorised these financial statements for issue.

On behalf of the board of directors



.....
Bruno Lopez
Director

8 April 2022



.....
De Vaz Ian Marc Rosairo
Director

8 April 2022

Independent Auditor’s Report to the Members of BOYS’ TOWN

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Boys’ Town (the “Company”), which comprise the statement of financial position as at 31 December 2021, and the statement of financial activities, statement of changes in funds and statement of cash flows for the reporting year then ended, and notes to the financial statements, including the significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Charities Act 1994 and other relevant regulations (the “Charities Act and Regulations”), the Companies Act 1967 (the “Act”) and the Financial Reporting Standards (“FRS”) so as to give a true and fair view of the financial position of the Company as at 31 December 2021 and of the financial performance, changes in funds and cash flows of the Company for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with Singapore Standards on Auditing (“SSAs”). Our responsibilities under those standards are further described in the auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the Company 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 directors but does not include the financial statements and our auditor’s report thereon. The annual report is expected to be made available to us after the date of this auditor’s report.

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

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

Independent Auditor's Report to the Members of BOYS' TOWN

– 2 –

Responsibilities of management and directors 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 Charities Act and Regulations, the Act and the financial reporting 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 Company'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 Company or to cease operations, or has no realistic alternative but to do so.

The directors' responsibilities include overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

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

Independent Auditor's Report to the Members of BOYS' TOWN

– 3 –

Auditor's responsibilities for the audit of the financial statements (continued)

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

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

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

Report on other legal and regulatory requirements

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

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

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

The engagement partner on the audit resulting in this independent auditor's report is Lock Chee Wee.



RSM Chio Lim LLP
Public Accountants and
Chartered Accountants
Singapore

8 April 2022

BOYS' TOWN

Statement of Financial Activities Financial Year Ended 31 December 2021

	Note	2021 \$	2020 \$
<u>Incoming resources</u>			
Grant income	20	5,666,335	6,843,034
Donations	20	3,645,230	2,697,804
Amortisation of deferred capital grants	18	648,848	622,565
Programme income	20	104,502	103,296
Interest income	20	9,258	16,561
Other income and gains	6	112,431	216,777
Total incoming resources		<u>10,186,604</u>	<u>10,500,037</u>
<u>Resources expended</u>			
Employee benefits	7	6,154,723	6,054,070
Fund-raising expenses	20	86,792	90,050
Programme expenses	20	620,794	523,387
Depreciation and amortisation expenses	11	718,799	700,179
Other expenses	20	981,392	909,307
Total resources expended		<u>8,562,500</u>	<u>8,276,993</u>
Net surplus for financial year		<u>1,624,104</u>	<u>2,223,044</u>
Total resources expended :			
General fund	20	2,098,785	1,771,229
MSF restricted funds	20	(191,476)	256,710
Other restricted funds	20	(283,205)	195,105
Net resources expended, representing total comprehensive income		<u>1,624,104</u>	<u>2,223,044</u>

The accompanying notes form an integral part of these financial statements

BOYS' TOWN

Statement of Financial Position As at 31 December 2021

	Note	2021 \$	2020 \$
ASSETS			
<u>Non-current assets</u>			
Property, plant and equipment	11	15,760,311	16,073,848
Total non-current assets		<u>15,760,311</u>	<u>16,073,848</u>
<u>Current assets</u>			
Financial assets	12	2,769,638	2,725,852
Other receivables	13	132,502	283,628
Inventories	14	23,224	–
Other current assets	15	41,354	29,556
Cash and bank deposits	16	8,469,030	6,970,683
Total current assets		<u>11,435,748</u>	<u>10,009,719</u>
Total assets		<u>27,196,059</u>	<u>26,083,567</u>
FUNDS AND LIABILITIES			
<u>Unrestricted funds</u>			
General fund		11,816,515	9,717,730
Total unrestricted fund		<u>11,816,515</u>	<u>9,717,730</u>
<u>Restricted funds</u>			
MSF restricted funds		242,624	434,100
Other restricted funds		(739,667)	(456,462)
Total restricted funds		<u>(497,043)</u>	<u>(22,362)</u>
Total funds		<u>11,319,472</u>	<u>9,695,368</u>
<u>Current liabilities</u>			
Other payables	17	1,040,060	964,400
Deferred capital grants	18	648,848	622,565
Contract liabilities	19	–	12,910
Total current liabilities		<u>1,688,908</u>	<u>1,599,875</u>
<u>Non-current liabilities</u>			
Deferred capital grants	18	14,187,679	14,788,324
Total non-current liabilities		<u>14,187,679</u>	<u>14,788,324</u>
Total liabilities		<u>15,876,587</u>	<u>16,388,199</u>
Total funds and liabilities		<u>27,196,059</u>	<u>26,083,567</u>

The accompanying notes form an integral part of these financial statements

BOYS' TOWN

**Statement of Changes in Funds
Financial Year Ended 31 December 2021**

	MSF restricted funds (ii)					Other restricted funds (iii)					Total \$			
	General fund (i) \$	Residential Service \$	Therapeutic Group Home \$	Fostering Agency \$	Safe and Strong Families – Reunification \$	Outcome Base Funding \$	Subtotal \$	Residential Service \$	Youth Reach \$	Boys' Town Adventure Centre \$		Clinical Intervention Centre \$	Sanctuary Care \$	Subtotal \$
2021														
At 1 January	9,717,730	(147,793)	169,238	410,115	–	2,540	434,100	309,560	(213,869)	(113,962)	(194,405)	(243,786)	(456,462)	9,695,368
Net incoming resources	2,098,785	(78,909)	(11,805)	(7,221)	–	(93,541)	(191,476)	(147,589)	(136,593)	(74,676)	(150,206)	225,859	(283,205)	1,624,104
At 31 December	11,816,515	(226,702)	157,433	402,894	–	(91,001)	242,624	161,971	(350,462)	(188,638)	(344,611)	(17,927)	(739,667)	11,319,472
2020														
At 1 January	7,946,501	(302,714)	67,896	287,961	124,247	–	177,390	91,535	(439,246)	(75,501)	(169,410)	(58,945)	(651,567)	7,472,324
Net incoming resources	1,771,229	30,674	101,342	122,154	–	2,540	256,710	218,025	225,377	(38,461)	(24,995)	(184,841)	195,105	2,223,044
Transfer of fund	–	124,247	–	–	(124,247)	–	–	–	–	–	–	–	–	–
At 31 December	9,717,730	(147,793)	169,238	410,115	–	2,540	434,100	309,560	(213,869)	(113,962)	(194,405)	(243,786)	(456,462)	9,695,368

The accompanying notes form an integral part of these financial statements

BOYS' TOWN

Statement of Cash Flows Financial Year Ended 31 December 2021

	<u>2021</u>	<u>2020</u>
	\$	\$
<u>Cash flows from operating activities</u>		
Net incoming resources for the year	1,624,104	2,223,044
Adjustment for:		
Depreciation charge	718,799	700,179
Loss on disposal of plant and equipment	–	5,934
Interest income	(9,258)	(16,561)
Amortisation of deferred capital grants	(648,848)	(622,565)
Dividend income from financial assets at FVTPL	–	(17,440)
Fair value gains	(43,786)	(117,193)
Operating cash flows before changes in working capital	<u>1,641,011</u>	<u>2,155,398</u>
Other receivables	151,126	147,768
Other current assets	(11,798)	6,737
Inventories	(23,224)	–
Other payables	75,660	3,615
Contract liabilities	(12,910)	12,910
Net cash flows from operating activities	<u>1,819,865</u>	<u>2,326,428</u>
<u>Cash flows from investing activities</u>		
Purchase of property, plant and equipment	(405,262)	(390,659)
Disposal of plant and equipment	–	10,900
Interest received	9,258	16,561
Dividends received	–	17,440
Net cash used in investing activities	<u>(396,004)</u>	<u>(345,758)</u>
<u>Cash flows from financing activities</u>		
Deferred capital grants received	74,486	437,768
Net cash flows from financing activities	<u>74,486</u>	<u>437,768</u>
Net increase in cash and bank deposits	1,498,347	2,418,438
Beginning of financial year	6,970,683	4,552,245
End of financial year (Note 16)	<u>8,469,030</u>	<u>6,970,683</u>

BOYS' TOWN

Notes to the Financial Statements

For the financial year ended 31 December 2021

1. Domicile and activities

Boys' Town (the "Company") is a charitable organisation registered in Singapore. Its registered office, which is also the principal place of operation, is located at 624, Upper Bukit Timah Road, Singapore 678212.

The principal activities of the Company are to provide residential, outreach, school and community based programmes to help youths-at-risk between the ages 10 to 21 become socially integrated, responsible and contributing members of society.

The Company is approved as an institution of a public character ("IPC") under the provisions of the Income Tax Act. The Company is registered as a charity under the Singapore Charities Act 1994.

2. Basis of preparation

2.1 Statement of compliance

These financial statements have been prepared in accordance with the Financial Reporting Standards ("FRS") and the related interpretations to FRS ("INT FRS") as issued by the Singapore Accounting Standards Council. They are also subjected to the provisions of the Charities Act 1994 and the Companies Act 1967.

2.2 Accounting convention

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

2.3 Basis of preparation of the financial statements

The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make 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 reporting year. Actual results could differ from those estimates. The estimates and assumptions are reviewed on an ongoing basis. Apart from those involving estimations, management has made judgements in the process of applying the entity's accounting policies. The areas requiring management's most difficult, subjective or complex judgements, or areas where assumptions and estimates are significant to the financial statements, are disclosed at the end of this footnote, where applicable.

BOYS' TOWN

Notes to the Financial Statements

3. Significant accounting policies

3.1 Revenue recognition

The financial reporting standard on revenue from contracts with customers establishes a five-step model to account for revenue arising from contracts with customers.

Revenues including donations, gifts and grants that provide core funding or are of general nature are recognised at an amount that reflects the consideration to which the Company expects to be entitled. Such income is only deferred when: the donor specifies that the grant or donation must only be used in future accounting periods; or the donor has imposed conditions which must be met before the fund has unconditional entitlement. Revenue is recognised when the Company satisfies the performance obligation at a point in time generally when the significant acts have been completed and when transfer of control occurs or for services that are not significant transactions revenue is recognised as the services are provided.

(i) Donations

Revenue from donations are accounted for when received, except for committed donations that are recorded when the commitments are signed.

(ii) Programme income

Revenue from programmes organised are recognised when due and received.

3.2 Other income

Rental income is recognised from operating leases as income on a straight-line basis. Interest income is recognised using the effective interest method. Dividend from equity instruments is recognised in profit or loss only when the company's right to receive payment of the dividend is established; it is probable that the economic benefits associated with the dividend will flow to the company; and the amount of the dividend can be measured reliably.

3.3 Donation in kind

Goods donated are recorded at values based on a reasonable estimate of their value. Assets which are donated for resale or consumption are not recorded when received if the values of such assets are not material and it is not practical to ascertain the value of the items involved. No value is ascribed to volunteer services.

3.4 Government grants

Government grants are recognised at fair value when there is reasonable assurance that the conditions attaching to them will be complied with and that the grants will be received. Grants in recognition of specific expenses are recognised in profit or loss on a systematic basis over the periods necessary to match them with the related costs that they are intended to compensate. The grant related to assets is presented in the statement of financial position by recognising the grant as deferred income that is recognised in profit or loss on a systematic basis over the useful life of the asset and in the proportions in which depreciation expenses on those assets is recognised.

BOYS' TOWN

Notes to the Financial Statements

3. Significant accounting policies (continued)

3.5 Employee benefits

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

3.6 Foreign currency transactions

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

3.7 Income tax

As a charity, the Company is exempt from income tax on income and gains within section 13(1)(zm) of the Income Tax Act, Chapter 134 to the extent that these are applied to its charitable objects.

3.8 Property, plant and equipment

Property, plant and equipment are carried at cost on initial recognition and after initial recognition at cost less any accumulated depreciation and any accumulated impairment losses. Depreciation is provided on a straight-line basis to allocate the gross carrying amounts of the assets less their residual values over their estimated useful lives of each part of an item of these assets. The useful lives are as follows:

Buildings	–	50 years or over lease period whichever is lower
Motor vehicles	–	10 years
Furniture and fittings	–	5 – 10 years
Computer & software	–	3 – 5 years

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

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

BOYS' TOWN

Notes to the Financial Statements

3. Significant accounting policies (continued)

3.8 Property, plant and equipment (continued)

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

3.9 Carrying amounts of non-financial assets

Irrespective of whether there is any indication of impairment, an annual impairment test is performed at about the same time every year on an intangible asset with an indefinite useful life or an intangible asset not yet available for use. The carrying amount of other non-financial assets is reviewed at each end of the reporting year for indications of impairment and where an asset is impaired, it is written down through profit or loss to its estimated recoverable amount. The impairment loss is the excess of the carrying amount over the recoverable amount and is recognised in profit or loss. The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs of disposal and its value in use. When the fair value less costs of disposal method is used, any available recent market transactions are taken into consideration. When the value in use method is adopted, in assessing the 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 the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). At each end of the reporting year non-financial assets other than goodwill with impairment loss recognised in prior periods are assessed for possible reversal of the impairment. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been measured, net of depreciation or amortisation, if no impairment loss had been recognised.

3.10 Financial instruments

Recognition and derecognition of financial instruments:

A financial asset or a financial liability is recognised in the statement of financial position when, and only when, the entity becomes party to the contractual provisions of the instrument. All other financial instruments (including regular-way purchases and sales of financial assets) are recognised and derecognised, as applicable, using trade date accounting or settlement date accounting. A financial asset is derecognised when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the entity neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset. A financial liability is removed from the statement of financial position when, and only when, it is extinguished, that is, when the obligation specified in the contract is discharged or cancelled or expires.

At initial recognition the financial asset or financial liability is measured at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

BOYS' TOWN

Notes to the Financial Statements

3. Significant accounting policies (continued)

3.10 Financial instruments (continued)

Classification and measurement of financial assets:

1. Financial asset classified as measured at amortised cost: A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at fair value through profit or loss (FVTPL), that is (a) the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Typically trade and other receivables, bank and cash balances are classified in this category.
2. Financial asset that is a debt asset instrument classified as measured at fair value through other comprehensive income (FVTOCI): There were no financial assets classified in this category at reporting year end date.
3. Financial asset that is an equity investment classified as measured at FVTOCI: There were no financial assets classified in this category at reporting year end date.
4. Financial asset classified as measured at FVTPL: All other financial assets are classified as measured at FVTPL. In addition, on initial recognition, management may irrevocably designate a financial asset as measured at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases.

Classification and measurement of financial liabilities:

Financial liabilities are classified as at FVTPL in either of the following circumstances: (1) the liabilities are managed, evaluated and reported internally on a fair value basis; or (2) the designation eliminates or significantly reduces an accounting mismatch that would otherwise arise. All other financial liabilities are carried at amortised cost using the effective interest method. Reclassification of any financial liability is not permitted.

3.11 Cash and bank deposits

For the statement of cash flows, cash and cash equivalents includes cash and cash equivalents less cash subject to restriction and bank overdrafts payable on demand that form an integral part of cash management. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Other financial assets and financial liabilities at fair value through profit or loss are presented within the section on operating activities as part of changes in working capital in the statement of cash flows.

3.12 Fair value measurement

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

BOYS' TOWN

Notes to the Financial Statements

3. Significant accounting policies (continued)

3.12 Fair value measurement (continued)

Inputs used are consistent with the characteristics of the asset/liability that market participants would take into account. The entity's intention to hold an asset or to settle or otherwise fulfil a liability is not taken into account as relevant when measuring fair value.

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

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

3.13 Funds

All income and expenditures are reflected in the statement of financial activities. Income and expenditures specifically relating to any of the funds separately set up by the Company are allocated subsequently to those funds. Fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated to specific purposes, if any, by action of the management. Externally restricted funds may only be utilised in accordance with the purposes established by the source of such funds or through the terms of an appeal and are in contrast with unrestricted funds over which management retains full control to use in achieving any of its institutional purposes. An expense resulting from the operating activities of a fund that is directly attributable to the fund is charged to that fund. Common expenses if any are allocated on a reasonable basis to the funds based on a method most suitable to that common expenses. Common expenses include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

3.14 Provisions

A liability or provision is recognised when there is a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. A provision is made using best estimates of the amount required in settlement and where the effect of the time value of money is material, the amount recognised is the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expenses. Changes in estimates are reflected in profit or loss in the reporting year they occur.

BOYS' TOWN

Notes to the Financial Statements

4. Significant accounting estimates, assumptions and judgements

The critical judgements made in the process of applying the accounting policies that have the most significant effect on the amounts recognised in the financial statements and the key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting year, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities currently or within the next reporting year are discussed below. These estimates and assumptions are periodically monitored to ensure they incorporate all relevant information available at the date when financial statements are prepared. However, this does not prevent actual figures differing from estimates.

4.1 Useful lives of property, plant and equipment:

The estimates for the useful lives and related depreciation charges for property, plant and equipment is based on commercial and other factors which could change significantly as a result of innovations and in response to market conditions. The depreciation charge is increased where useful lives are less than previously estimated lives, or the carrying amounts written off or written down for technically obsolete items or assets that have been abandoned or sold. It is impracticable to disclose the extent of the possible effects.

It is reasonable possible, based on existing knowledge, that outcomes within the next financial year that are different from assumptions could require a material adjustment to the carrying amount of the balances affected. The carrying amounts are shown in Note 11.

5. Related party relationships and transactions

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

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

In accordance with the Code of Governance, the committee members, or people connected with them, have not received remuneration, or other benefits, from the Company or from institutions connected with the Company.

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

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

BOYS' TOWN

Notes to the Financial Statements

5. Related party relationships and transactions (continued)

5.1 Related party transactions

These transactions and arrangements between the Company and related parties and the effects of these on the basis determined between the parties are reflected in these financial statements. The related party balances and transfer of resources, services or obligations if any are unsecured, without fixed repayment terms and interest or charge unless stated otherwise. Other than disclosed elsewhere in the financial statements, the transactions with related parties are as follows:

	<u>2021</u>	<u>2020</u>
	\$	\$
Consultation fee paid to the Titular Superior of the Brothers of St Gabriel	(144,000)	(144,000)
Rental income received from Montfort Care	57,288	57,288
Service income received from St Gabriel's Foundation	—	4,000
	<u> </u>	<u> </u>

The related parties comprise mainly charity or companies which have common member or directors.

5.2 Key management compensation

	<u>2021</u>	<u>2020</u>
	\$	\$
Salaries and other short-term employee benefits	433,441	439,331
Contributions to defined contribution plan	46,483	47,892
	<u> </u>	<u> </u>

Key management personnel include the board of directors, executive management and those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly. The above amounts do not include compensation if any of certain key management personnel and directors of the Company who received compensation from related corporations in their capacity as directors and or executives of those related corporations.

The annual remuneration (comprising basic salary, bonuses, allowances and employer's contributions to Central Provident Fund) of the key management personnel classified by remuneration bands are as follows:

	<u>2021</u>	<u>2020</u>
	\$	\$
\$100,000 to below \$200,000	<u> 3</u>	<u> 3</u>

5.3 Other receivables from related parties

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

BOYS' TOWN

Notes to the Financial Statements

5. Related party relationships and transactions (continued)

5.3 Other receivables from related parties (continued)

The movement in other receivables from related parties is as follows:

	<u>2021</u>	<u>2020</u>
	\$	\$
At beginning of the year	-	1,298
Amounts paid out and settlement of liabilities on behalf of related party	-	(1,298)
At end of the year	<u>-</u>	<u>-</u>

6. Other income and gains

	<u>2021</u>	<u>2020</u>
	\$	\$
Fair value gains (Note 12)	43,786	117,193
Rental income	58,748	57,288
Dividend income from financial assets at FVTPL	-	17,440
Other	9,897	24,856
	<u>112,431</u>	<u>216,777</u>

7. Employee benefits

	<u>2021</u>	<u>2020</u>
	\$	\$
Short term employee benefits	5,315,080	5,214,459
Contributions to defined contribution plan	710,692	679,868
Other staff costs	128,951	159,743
	<u>6,154,723</u>	<u>6,054,070</u>

8. Other expenses

The following items have been included in arriving at net surplus for the financial year.

	<u>2021</u>	<u>2020</u>
	\$	\$
Repair and maintenance	324,944	291,072
Security services	159,018	162,100
Consultant fees	144,000	144,000
Utilities	107,114	100,913
	<u>735,076</u>	<u>698,085</u>

9. Tax-exempt receipts

The Company enjoys a concessionary tax treatment whereby qualifying donors are granted 2.5 times tax deduction for the donations made to the Company. This status was renewed for 2 years with effect from 15 February 2018 under the Commissioner of Charities. Upon expiry on 15 February 2021, the status was renewed for another 3 years.

BOYS' TOWN

Notes to the Financial Statements

9. Tax-exempt receipts (continued)

During the financial year, the Company issued tax-exempt receipts for donations collected totalling \$2,809,052 (2020: \$2,310,343).

10. Reserves policy

The Company has a reserves policy to maintain its reserves at a level which is not more than 5 years of its annual operating expenditure to meet its operational needs. The board of directors periodically reviews the amount of reserves that are required to ensure that they are adequate to fulfil the Company's continuing obligations.

The Company is not subjected to externally imposed capital requirements and there were no changes to the Company's approach to reserves management during the year.

BOYS' TOWN

Notes to the Financial Statements

11. Property, plant and equipment

	<u>Buildings</u> \$	<u>Motor Vehicle</u> \$	<u>Furniture & fittings</u> \$	<u>Computer & Software</u> \$	<u>Construction in progress</u> \$	<u>Total</u> \$
<u>Cost</u>						
At 1 January 2020	18,267,744	362,809	1,403,385	307,730	6,633	20,348,301
Additions	68,743	71,202	8,947	39,659	202,108	390,659
Disposals	-	(24,252)	-	-	-	(24,252)
Written off	-	(170,056)	(48,127)	(117,836)	-	(336,019)
Transfer	6,633	-	-	-	(6,633)	-
At 31 December 2020	18,343,120	239,703	1,364,205	229,553	202,108	20,378,689
Additions	-	-	69,310	78,933	257,019	405,262
Transfer	-	-	403,805	34,422	(438,227)	-
At 31 December 2021	18,343,120	239,703	1,837,320	342,908	20,900	20,783,951
<u>Accumulated depreciation</u>						
At 1 January 2020	2,534,219	187,114	985,178	241,588	-	3,948,099
Depreciation charge	535,951	27,651	82,205	54,372	-	700,179
Disposals	-	(7,478)	-	-	-	(7,478)
Written off	-	(170,053)	(48,113)	(117,793)	-	(335,959)
At 31 December 2020	3,070,170	37,234	1,019,270	178,167	-	4,304,841
Depreciation charge	538,101	23,851	111,265	45,582	-	718,799
At 31 December 2021	3,608,271	61,085	1,130,535	223,749	-	5,023,640
<u>Carrying value</u>						
At 1 January 2020	15,733,525	175,695	418,207	66,142	6,633	16,400,202
At 31 December 2020	15,272,950	202,469	344,935	51,386	202,108	16,073,848
At 31 December 2021	14,734,849	178,618	706,785	119,159	20,900	15,760,311

BOYS' TOWN

Notes to the Financial Statements

12. Financial assets

	<u>2021</u>	<u>2020</u>
	\$	\$
Financial assets at FVTPL	<u>2,769,638</u>	<u>2,725,852</u>
Investments breakdown:		
Investments in quoted funds	<u>2,769,638</u>	<u>2,725,852</u>
Total investments managed by the fund managers are \$2,769,638 (2020: \$2,725,852) and are classified as financial assets at FVTPL.		
	<u>2021</u>	<u>2020</u>
	\$	\$
At beginning of the year	2,725,852	2,608,659
Fair value gains - net (Note 6)	43,786	117,193
At end of the year	<u>2,769,638</u>	<u>2,725,852</u>

The information gives a summary of the significant region concentration within the investment portfolio including Level 1, 2 and 3 hierarchy.

	<u>2021</u>	<u>2020</u>
	\$	\$
Level 1	510,048	508,915
Level 2	<u>2,259,590</u>	<u>2,216,937</u>
	<u>2,769,638</u>	<u>2,725,852</u>

The fair values of investments in funds are based on the net asset value (NAV) at the end of the reporting year. These investments are exposed to market price risk arising from uncertainties on the future values of the investment securities.

Sensitivity analysis for price risk of financial assets at FVTPL

There are investments in debt instruments or similar instruments. Such investments are exposed to both currency risk and market price risk arising from uncertainties about future values of the investment securities. The effect is as follows:

	<u>2021</u>	<u>2020</u>
	\$	\$
A hypothetical 10% increase in the fair value of quoted equity shares would have an effect on fair value of	<u>276,964</u>	<u>272,585</u>

The figure does not reflect the currency risk, which has been considered in the foreign currency risks analysis section only. The hypothetical changes in basis points are not based on observable market data (unobservable inputs).

13. Other receivables

	<u>2021</u>	<u>2020</u>
	\$	\$
Third parties	132,502	163,006
Job support scheme receivable	–	117,187
Others	–	3,435
	<u>132,502</u>	<u>283,628</u>

BOYS' TOWN

Notes to the Financial Statements

13. Other receivables (Continued)

The other receivables at amortised cost shown above are subject to the expected credit loss model under the financial reporting standard on financial instruments. The other receivables at amortised cost and which can be graded as low risk individually are considered to have low credit risk. No loss allowance is necessary.

At each subsequent reporting date, an evaluation is made whether there is a significant change in credit risk by comparing the debtor's credit risk at initial recognition (based on the original, unmodified cash flows) with the credit risk at the reporting date (based on the modified cash flows). Adjustment to the loss allowance is made for any increase or decrease in credit risk.

14. Inventories

	<u>2021</u>	<u>2020</u>
	\$	\$
Supplies	18,141	–
Others	5,083	–
	<u>23,224</u>	<u>–</u>

15. Other current assets

	<u>2021</u>	<u>2020</u>
	\$	\$
Deposits	13,658	14,085
Prepayments	27,696	15,471
	<u>41,354</u>	<u>29,556</u>

16. Cash and bank deposits

	<u>2021</u>	<u>2020</u>
	\$	\$
Cash at bank	6,940,964	5,451,586
Time deposits with financial institutions	1,528,066	1,519,097
	<u>8,469,030</u>	<u>6,970,683</u>

The per annum of interest rates for the interest earning balances range between 0.40% to 0.80% (2020: 0.60% to 1.70%).

17. Other payables

	<u>2021</u>	<u>2020</u>
	\$	\$
Other payables	250,200	289,443
Accrued liabilities	789,860	674,957
	<u>1,040,060</u>	<u>964,400</u>

BOYS' TOWN

Notes to the Financial Statements

18. Deferred capital grants

	<u>MSF (i)</u>	<u>Donation (ii)</u>	<u>Grant (iii)</u>	<u>Total</u>
	\$	\$	\$	\$
<u>Cost</u>				
At 1 January 2020	7,777,388	11,422,934	–	19,200,322
Additions	–	–	437,768	437,768
At 31 December 2020	7,777,388	11,422,934	437,768	19,638,090
Additions	–	–	74,486	74,486
At 31 December 2021	<u>7,777,388</u>	<u>11,422,934</u>	<u>512,254</u>	<u>19,712,576</u>
<u>Accumulated amortisation</u>				
At 1 January 2020	1,233,365	2,371,271	–	3,604,636
Amortisation of deferred capital grants	223,597	398,968	–	622,565
At 31 December 2020	1,456,962	2,770,239	–	4,227,201
Amortisation of deferred capital grants	223,767	386,417	38,664	648,848
At 31 December 2021	<u>1,680,729</u>	<u>3,156,656</u>	<u>38,664</u>	<u>4,876,049</u>
<u>Carrying value</u>				
At 1 January 2020	<u>6,544,023</u>	<u>9,051,663</u>	<u>–</u>	<u>15,595,686</u>
At 31 December 2020	<u>6,320,426</u>	<u>8,652,695</u>	<u>437,768</u>	<u>15,410,889</u>
At 31 December 2021	<u>6,096,659</u>	<u>8,266,278</u>	<u>473,590</u>	<u>14,836,527</u>

Presented in the statement of financial position as:

	<u>2021</u>	<u>2020</u>
	\$	\$
Current	648,848	622,565
Non-current	14,187,679	14,788,324
	<u>14,836,527</u>	<u>15,410,889</u>

- (i) Represents grants received from MSF for the construction of the Buildings.
- (ii) Represents donations received from public for the construction of the Buildings.
- (iii) Represents grants received from NCSS for organisational development/client services, which include accounting software, estate management and clients service delivery.

BOYS' TOWN

Notes to the Financial Statements

19. Contract liabilities

	<u>2021</u>	<u>2020</u>
	\$	\$
The amount of contract liabilities on uncompleted contracts is made up of:		
Contract liabilities on long term contracts ^(a)	<u>–</u>	<u>12,910</u>

The movements in contract liabilities are as follows:

	<u>2021</u>	<u>2020</u>
	\$	\$
At beginning of the year	12,910	–
Consideration received	–	56,210
Performance obligation satisfied	<u>(12,910)</u>	<u>(43,300)</u>
At end of the year	<u>–</u>	<u>12,910</u>

BOYS' TOWN

Notes to the Financial Statements

20. Fund account transactions and balances

	General Fund (i)	MSF restricted funds (ii)					Other restricted funds (iii)					Subtotal	Total	
		Residential Service (iv)	Therapeutic Group Home	Fostering Agency	Outcome Base Funding	Subtotal	Residential Service (iv)	Youth Reach	Boys' Town Adventure Centre	Clinical Intervention Centre	Sanctuary Care			Subtotal
2021:														
Incoming Resources														
Grant from MSF	–	931,105	1,181,990	1,227,769	530,078	3,870,942	–	–	–	–	–	–	–	3,870,942
Grant income	386,789	38,106	52,086	48,831	23,355	162,378	568,210	329,298	163,021	175,931	9,766	1,246,226	1,795,393	
Donations	2,544,948	–	–	–	–	–	459,832	119,737	10,000	–	487,489	1,077,058	3,622,006	
Donations-in-kind	600	–	–	–	–	–	22,624	–	–	–	–	22,624	23,224	
Programme income	11,794	8,662	–	–	–	8,662	10,728	2,200	51,333	19,180	605	84,046	104,502	
Interest income	9,044	30	41	39	19	129	34	23	10	10	8	85	9,258	
Amortisation of deferred capital grants	493,931	28,784	39,344	36,885	17,642	122,655	32,262	–	–	–	–	32,262	648,848	
Fair value gains on financial assets at FVTPL	43,786	–	–	–	–	–	–	–	–	–	–	–	43,786	
Other	17,315	7,237	9,893	9,276	4,437	30,843	8,118	5,566	2,474	2,474	1,855	20,487	68,645	
Total income	3,508,207	1,013,924	1,283,354	1,322,800	575,531	4,195,609	1,101,808	456,824	226,838	197,595	499,723	2,482,788	10,186,604	
Resources Expended														
Employee benefits	744,267	832,102	985,228	921,419	509,998	3,248,747	932,646	502,756	225,715	299,765	200,827	2,161,709	6,154,723	
Fund-raising expenses	61,771	–	–	–	–	–	25,021	–	–	–	–	25,021	86,792	
Programme expenses	4,061	94,252	82,994	195,849	57,767	430,862	105,641	11,604	29,164	1,401	38,061	185,871	620,794	
Depreciation and amortisation expenses	207,688	79,027	108,019	101,268	48,436	336,750	88,576	38,603	17,157	17,157	12,868	174,361	718,799	
Other	391,635	87,452	118,918	111,485	52,871	370,726	97,513	40,454	29,478	29,478	22,108	219,031	981,392	
Total expenditure	1,409,422	1,092,833	1,295,159	1,330,021	669,072	4,387,085	1,249,397	593,417	301,514	347,801	273,864	2,765,993	8,562,500	
Surplus/(deficit) for financial year	2,098,785	(78,909)	(11,805)	(7,221)	(93,541)	(191,476)	(147,589)	(136,593)	(74,676)	(150,206)	225,859	(283,205)	1,624,104	

(a) Included in the above are grants received from:

- Care and share of \$290,000 from National Council of Social Service (NCSS) to General Fund;
- President Challenge \$25,500 allocated to Residential Service; and
- Tote Board Shared Gifting Circle \$12,910 allocated to Clinical Intervention Centre.

BOYS' TOWN**Notes to the Financial Statements****20. Fund account transactions and balances (continued)**

	General Fund (i)	MSF restricted funds (ii)					Other restricted funds (iii)					Total	
		Residential Service (iv)	Therapeutic Group	Fostering Home Agency	Outcome Base Funding	Subtotal	Residential Service (iv)	Youth Reach	Boys' Town Adventure Centre	Clinical Intervention Centre	Sanctuary Care		Subtotal
2020:													
Incoming Resources													
Grant from MSF	-	1,254,844	1,101,967	1,220,051	139,962	3,716,824	-	(11,200)	-	-	(11,200)	3,705,624	
Grant income	a	878,070	187,119	157,997	23,965	583,942	668,965	473,463	194,454	298,906	39,610	1,675,398	3,137,410
Donations		1,687,503	-	-	-	-	669,853	316,666	-	6,272	17,510	1,010,301	2,697,804
Programme income		6,700	7,915	-	-	7,915	22,824	5,125	46,712	14,020	-	88,681	103,296
Interest income		15,915	132	124	117	388	102	70	31	31	24	258	16,561
Amortisation of deferred capital grants	18	467,767	41,735	39,314	36,857	122,561	32,237	-	-	-	-	32,237	622,565
Fair value gains on financial assets at FVTPL	6	117,193	-	-	-	-	-	-	-	-	-	-	117,193
Others	6	38,161	12,570	11,841	11,101	36,914	9,709	6,660	2,960	2,960	2,220	24,509	99,584
Total income		3,211,309	1,532,057	1,340,365	1,426,123	4,468,544	1,403,690	790,784	244,157	322,189	59,364	2,820,184	10,500,037
Resources Expended													
Employee benefits	7	804,440	1,142,153	957,324	980,483	3,207,352	882,227	465,714	209,154	293,606	191,577	2,042,278	6,054,070
Fund-raising expenses		64,090	-	-	-	-	25,960	-	-	-	-	25,960	90,050
Programme expenses	20.1	7,385	130,236	65,992	121,260	332,014	100,598	24,938	29,385	9,499	19,568	183,988	523,387
Depreciation and amortisation expense	11	189,042	114,678	108,024	101,273	336,766	88,580	38,606	17,158	17,158	12,869	174,371	700,179
Other	8	375,123	114,316	107,683	100,953	335,702	88,300	36,149	26,921	26,921	20,191	198,482	909,307
Total expenditure		1,440,080	1,501,383	1,239,023	1,303,969	4,211,834	1,185,665	565,407	282,618	347,184	244,205	2,625,079	8,276,993
Surplus/(deficit) for financial year		1,771,229	30,674	101,342	122,154	256,710	218,025	225,377	(38,461)	(24,995)	(184,841)	195,105	2,223,044

(a) Included in the above are grants received from:

- Tote Board Shared Gifting Cycle for Clinical Intervention Centre of \$87,050;
- Invictus Fund from National Council of Social Service (NCSS) of \$80,000 allocated to General Fund; and
- Community Chest from National Council of Social Service (NCSS) of \$6,000 allocated to General Fund.

BOYS' TOWN

Notes to the Financial Statements

20. Fund account transactions and balances (continued)

- (i) General fund – represents cumulative surpluses available for general use for the furtherance of the Company's objectives.
- (ii) MSF restricted funds – represents programmes funded by MSF to provide residential, outreach, school and community based programmes to help youths-at-risk.
- (iii) Other restricted funds – represents programmes funded by grants and donations received from the public, to provide residential, outreach, school and community based programmes to help youths-at-risk.
- (iv) The residential programme is segregated into two categories to provide a distinction between grants provided by MSF, and grants and donations provided by other parties.

20.1 Programme expenses

	<u>2021</u>	<u>2020</u>
	\$	\$
<u>Residential Service (including Outcome Base Funding)</u>		
Boys' expenses	163,114	135,845
Tuition and others	69,418	73,748
Programme expenses	23,909	34,548
Transport	1,219	1,219
	<u>257,660</u>	<u>245,360</u>
<u>Therapeutic Group Home</u>		
Boys' expenses	70,965	60,924
Professional fees	6,815	1,704
Dormitory affairs	2,462	496
Programme expenses	1,591	1,332
Telephone	906	1,160
Transport	255	376
	<u>82,994</u>	<u>65,992</u>
<u>Fostering Agency</u>		
Publicity show	87,148	22,405
Transport (foster children)	43,376	45,009
Fostering programmes	41,850	30,618
Transport	17,872	12,126
Foster parent's assessment	3,495	1,662
Telephone	1,998	1,843
Marketing	110	7,597
	<u>195,849</u>	<u>121,260</u>
Others	<u>84,291</u>	<u>90,775</u>
Total programme expenses	<u><u>620,794</u></u>	<u><u>523,387</u></u>

BOYS' TOWN

Notes to the Financial Statements

21. Financial instruments: information on financial risks

21.1 Classification of financial assets and liabilities

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

	<u>2021</u>	<u>2020</u>
	\$	\$
<u>Financial assets:</u>		
Financial assets at amortised cost	8,601,532	7,254,311
Financial assets at FVTPL	2,769,638	2,725,852
At end of the year	<u>11,371,170</u>	<u>9,980,163</u>
<u>Financial liabilities:</u>		
Financial liabilities at amortised cost	1,040,060	964,400
At end of the year	<u>1,040,060</u>	<u>964,400</u>

Further quantitative disclosures are included throughout these financial statements.

21.2 Financial risk management

The main purpose for holding or issuing financial instruments is to raise and manage the finances for the entity's operating, investing and financing activities. There are exposures to the financial risks on the financial instruments such as credit risk, liquidity risk and market risk comprising interest rate, currency risk and price risk exposures. Management has certain practices for the management of financial risks, which include regular reviews and assessments by the Investment Committee. The decisions taken by the Investment Committee were also presented during the board meetings with records in minutes. The following guidelines are followed: All financial risk management activities are carried out and monitored by senior management staff and by the Investment Committee. All financial risk management activities are carried out following acceptable market practices.

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

21.3 Fair values of financial instruments

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

21.4 Credit risk on financial assets

Financial assets that are potentially subject to concentrations of credit risk and failures by counterparties to discharge their obligations in full or in a timely manner. These arise principally from cash balances with banks, cash equivalents, receivables and other financial assets. The maximum exposure to credit risk is the total of the fair value of the financial assets at the end of the reporting year. Credit risk on cash balances with banks and any other financial instruments is limited because the counter-parties are entities with acceptable credit ratings. For expected credit losses (ECL) on financial assets, the general approach (three-stage approach) in the financial reporting standard on financial instruments is applied to measure the impairment allowance. Under this general approach the financial assets move through the three stages as their credit quality changes.

BOYS' TOWN

Notes to the Financial Statements

21. Financial instruments: information on financial risks (continued)

21.4 Credit risk on financial assets (continued)

On initial recognition, a day-1 loss is recorded equal to the 12 month ECL unless the assets are considered credit impaired. However, the simplified approach applied by the entity (that is, to measure the loss allowance at an amount equal to lifetime ECL at initial recognition and throughout its life) is permitted by the financial reporting standard on financial instruments for financial assets that do not have a significant financing component, such as the trade receivables and other current financial assets. For credit risk on the current financial assets an ongoing credit evaluation is performed on the financial condition of the debtors and an impairment loss is recognised in profit or loss. Reviews and assessments of credit exposures in excess of designated limits are made. Renewals and reviews of credits limits are subject to the same review process.

Note 16 discloses the cash and cash equivalents balances. Cash and cash equivalents are also subject to the impairment requirements of the standard on financial instruments. There was no identified impairment loss.

21.5 Liquidity risk – financial liabilities maturity analysis

The liquidity risk refers to the difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. It is expected that all the liabilities will be settled at their contractual maturity. There are no liabilities contracted to fall due after twelve months at the end of the reporting year. The average credit period taken to settle trade payables is about 30 days (2020: 30 days). The other payables are with short-term durations. The classification of the financial assets is shown in the statement of financial position as they may be available to meet liquidity needs and no further analysis is deemed necessary.

22. Changes and adoption of financial reporting standards

For the current reporting year certain new or revised financial reporting standards were issued by the Singapore Accounting Standards Council. None of these are applicable to the reporting entity for the current reporting year.

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

For the future reporting years certain new or revised financial reporting standards were issued by the Singapore Accounting Standards Council and these will only be effective for future reporting years. Those applicable to the reporting entity for future reporting years is listed below. The transfer to the applicable new or revised standards from the effective dates is not expected to result in any significant modification of the measurement methods or the presentation in the financial statements for the following year from the known or reasonably estimable information relevant to assessing the possible impact that application of the new or revised standards may have on the entity's financial statements in the period of initial application.

<u>FRS No.</u>	<u>Title</u>	<u>Effective date for periods beginning on or after</u>
FRS 1	Presentation of Financial Statements- amendment relating to Classification of Liabilities as Current or Non-current	1 January 2023
FRS 8	Definition of Accounting Estimates - Amendments to	1 January 2023

BOYS' TOWN

Notes to the Financial Statements

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

<u>FRS No.</u>	<u>Title</u>	<u>Effective date for periods beginning on or after</u>
Various	Amendments to FRS 1 and FRS Practice Statement 2: Disclosure of Accounting Policies	1 January 2023

24. Authorisation of financial statements

These financial statements were approved by the Board of Directors and authorised for issue on 8 April 2022.



BOYS' TOWN
**Residential
Services**

BOYS' TOWN
**Clinical Intervention
Centre**

BOYS' TOWN
YouthReach

BOYS' TOWN
**Fostering
Services**

BOYS' TOWN
**Sanctuary
Care**

BOYS' TOWN
**Adventure
Centre**