



Boys' Town Annual Report 2022

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 children, 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. Boys' Town's services now include residential care, fostering, 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 from disadvantaged and disengaged families, who may have faced hardship resulting from difficult home situations, financial struggles, abandonment, and abuse. With over 75 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.

Charity Transparency Award

Boys' Town is honoured to be the recipient of the Charity Transparency Award in 2022, as a testament to our commitment towards transparency, accountability and good stewardship of our resources.

The Charity Transparency Award recognises charities that have adopted good transparency standards. An initiative of the Charity Council, the award aims to promote good transparency in the charity sector by acknowledging the excellent work of charities, while inspiring others to emulate their best practices.

Boys' Town was incorporated on 14 September 2015 as a Company Limited by Guarantee and registered under Accounting and Corporate Regulatory Authority (ACRA). We have also been 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	15/02/2023 to 14/12/2025
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/)

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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 the children and youth we serve:

- (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 a 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 specialised training for children and youth with mental health conditions will remain as one of our key service deliveries.

Other strategic programmes such as adventure-based services will continue as 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

It is my great pleasure to present the Annual Report 2022 for Boys' Town. On behalf of the Board of Directors and the management team, I am proud to say that this has been a year of great progress and accomplishment for our organisation.

More than seven decades ago, the founders of Boys' Town had a vision of a safe and supportive community where boys could grow up to be responsible and productive citizens. Today, that vision is being realised, and Boys' Town continues to provide essential services to benefit children and youth in the community.

Over the past year, we faced many challenges due to the COVID-19 pandemic, but I am proud of how our Boys' Town community came together to overcome them. We swiftly adapted to remote learning and found ways to keep our children and youth engaged and motivated despite the circumstances. Our staff also went above and beyond to serve our community while ensuring everyone's safety. Today, outdoor programmes and group activities have resumed across all of our services.

We have also made great strides in our efforts to improve the lives of our boys. Our residential services programmes have extended to include learning activities that will inspire and motivate our youths. We have also renovated our residential dormitories to ensure that our boys have the best possible residential environment. Our commitment to providing a nurturing environment where children can grow has never wavered.

2022 was also a year of achievement and recognition. Boys' Town was awarded the Charity Transparency Award in November 2022 by the Charity Council of Singapore, as a testament of our commitment to good stewardship in gaining the trust of our donors. The Award was given to Boys' Town in recognition of us demonstrating good governance, transparency and accountability in our business and operations, whilst inspiring other charities to emulate our best practices.

Of course, we could not have achieved these accomplishments without the support of our volunteers and community partners. I want to take this opportunity

to express my sincere gratitude for your ongoing support. Your generosity has allowed us to provide critical services to those in need and to continue our mission of helping children and youth.

I would also like to thank our dedicated staff and board members for their hard work and commitment to our mission. Most importantly, I want to thank the children and youth and their families for their resilience, determination, and spirit going through 2022 with us. We are committed to continuing our mission of providing a safe and nurturing environment for children and youth in need, and we look forward to your continued support in the years ahead.

In conclusion, I would like to specially thank all our generous donors and benefactors for your continuous support of Boys' Town. Your generous contributions have made a tremendous impact on the lives of the children and youth we serve. Thank you, as we can do what we do only because of your kind support.

As we look to the future, I am confident that Boys' Town will continue to be a beacon of hope for those in need. We will continue to provide the essential services and support the children and youth of our community. 2023 will be a landmark year as we celebrate our 75th Anniversary of the founding of Boys' Town. We are looking forward to your participation in our many events to celebrate this upcoming milestone year.

God Bless,

Mr Bruno Lopez
Chairman
Boys' Town
Board of Directors



Board of Directors



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



Ms Chiam Peng Kee,
Irene Clare



Mr Andre Ravindran
Saravanapavan Arul

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.

Name of Director (Date of Appointment)	Board Appointment (Date of Appointment)	Occupation	Experiences with Other Charities	Board Meeting Attended in 2022
Mr Bruno Lopez (23 Apr 2020)	Chairman Member - 1. Human Resource Committee 2. Appointments Committee	President and Group Chief Executive Officer ST Telemedia Global Data Centres Pte Ltd	<ul style="list-style-type: none"> Board Member, St Gabriel's Foundation Member, Moral Thye 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	Supervisor of Schools Montfort Brothers of St. Gabriel	<ul style="list-style-type: none"> Board Member, St Gabriel's Foundation Board Member, Montfort Care 	3/4
Ms Angelina Frances Fernandez (1 May 2015)	Chair - Human Resource Committee Member - Fundraising Committee	Group Director, Corporate Communications A* STAR	<ul style="list-style-type: none"> Eurasian Association's Management Committee 	2/4
Mr Khoo Kian Teck Gabriel (1 Apr 2019)	Chair - Finance Committee	Financial Professional	N.A.	3/4
Mr Edmund Lim Kim San (27 Jun 2019)	Member - 1. Audit and Compliance Committee 2. Fundraising Committee 3. Appointment Committee	Chief Partnership Officer, Ecosystems PRUDENTIAL PLC	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Board Member, St Gabriel's Foundation Chairman, Montfort School Management Committee 	3/4
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	<ul style="list-style-type: none"> Board Member, YMCA Singapore Volunteer, Catholic Welfare Services Medifund Committee 	4/4
Mr Bonaventure Lek (23 Jul 2020)	Chair - Estate and Building Committee	Advisor (Business Development) Shimizu Corporation	N.A.	4/4
Mr Ian de Vaz (23 Jul 2020)	Chair - Audit and Compliance Committee	Partner Wong Partnership LLP	N.A.	3/4
Ms Valerie Tay Kay Hwee (21 Oct 2021)	Member - 1. Case Review and Programmes Committee 2. Fundraising Committee (from 1 Jan 2022)	Managing Director Asia Sky Aviation Leasing	N.A.	3/4
Ms Chiam Peng Kee, Irene Clare (20 Oct 2022)	Member	Business Professional and CEO	N.A.	1/1
Mr Andre Ravindran Saravanapavan Arul (20 Oct 2022)	Member	Managing Partner Arul Chew & Partners	Volunteer, CHARIS	1/1

Senior Management



DR ROLAND YEOW *Executive Director*

Date of appointment: 1 September 2018

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

He is a former 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 at 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 including Fostering Services, Sanctuary Care, Clinical Intervention Centre and Adventure Centre. Adrienne also holds other portfolios like Chairman of 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 with the National Council of Social Services (NCSS), and 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 in 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.



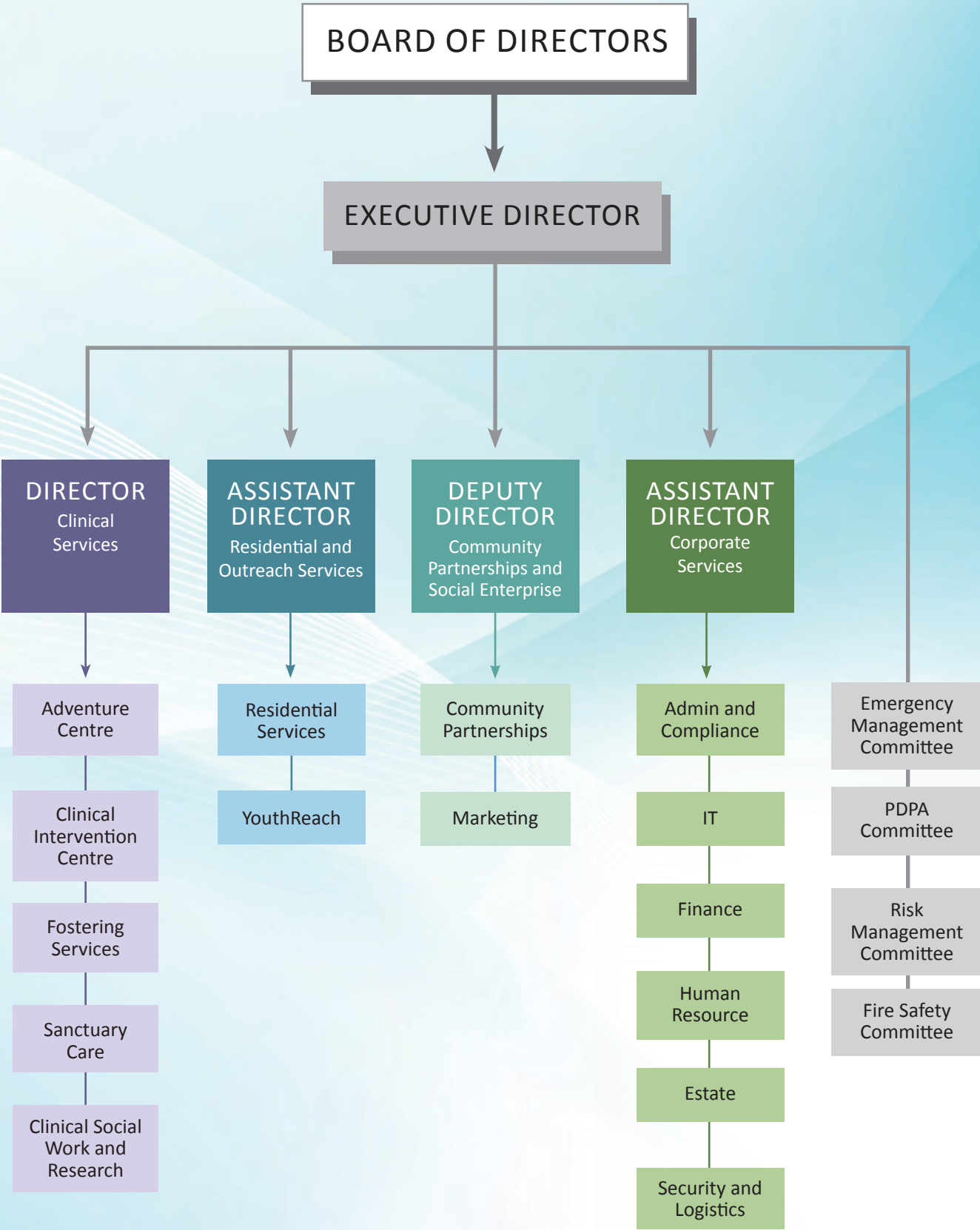
MS JUNE ENG *Assistant Director, Corporate Services*

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 then newly established Corporate Services (CS) division to restructure internal support systems. In 2019, she became the first Head of CS, before taking on the responsibilities as an Assistant Director in 2020.

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

Organisation 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 appointment and/or re-appointment.

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

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

All newly appointed board members will go through an orientation provided by the Human Resource Department and the Executive Director. This orientation will include understanding of the organisational mission, key programmes and services, the culture and manpower orientation and structure of the organisation.

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 specialisations 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**

A self-evaluation on board effectiveness is done annually 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 is 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 by 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 are 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 implementation, 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 organise, 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 operations, 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 may include recommendations for 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 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 organisation/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 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 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, including the review of the strategy. The Fundraising Committee is responsible for overseeing the organisation's overall fundraising 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 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 Senior Management's 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 the oversight of human resource policies for staff.
 - b. To review job description 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 strategising, 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 risks.
- 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 Board member(s). The considerations include the tenure of service, expertise and professional needs in accordance with the Board and the 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 Remunerations and Benefits Received by the Board**

Board members do not receive any remunerations.

- **Process of Setting Remunerations of Key Staff**

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

- **Management of Conflict of Interests**

Our conflict of interest policy is based on 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 it is disclosed on the Boys' Town website.

Human Resource Management

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

Remuneration of Top 3 Executives Salary Band for 2022:

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 Family Members of the Executive Director or Board Members, and Whose Annual 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. Our volunteer management team reviews the needs of our direct services so that volunteers are best matched to them.

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

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 when required.

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 S\$2,000 and above 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 approval by the Executive Director before an order can be placed.

Payment Procedure and Control

1. All original invoices and 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 supporting documents attached, the Finance Executive will prepare a payment voucher for the Department Manager to endorse, and for the Executive Director to approve payment.
3. The prepared cheques together with the approved payment vouchers and supporting documents are then presented to the authorised signatories for their signatures.
4. All cheques would require 2 signatories with authorisation 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 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. The Finance Executive will issue the receipt to the respective stakeholders or recipients.

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 the Finance Executive and a copy shall be made before banking in.
3. After verification, the Finance Executive is to prepare the deposit slip for banking in.

- **Level and Purpose of Reserves**

The BOD periodically reviews the amount of reserves required to ensure fulfilment of Boys' Town's continuing obligations.

- 1) **Level of Reserves**

Boys' Town shall maintain a reserve of not more than 3 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 designated projects. The purpose of designated funds is to sustain designated projects.

- **Reserves Ratio**

Boys' Town's reserves ratio for the year 2022 is 1.2.

- **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 the approved amount is only to be used within the financial year or approved designated period.

Fundraising Practices

- **Disclosure of the Nature, Purpose and Amount of Funds Received in 2022:**

The nature and purpose of funds are as follows (refer to audited financial statements on page 69):

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

This fund is used for daily operations as well as sustaining of the organisation 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 may 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 refers to funds including 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 Page 37 - 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 Page 49 - 51 for the auditor's opinion on financial statements

Key Milestones



1936

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.

1948

Boys' Town was started by Brother 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.

1955



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



1960s

Programmes were set up to teach the boys leadership skills and responsibility. They were given opportunities to operate the canteen for residential boys and the Boys' Town radio station.

1985

Brother Dominic Yeo Koh formed the Social Work Department to provide professional support for boys' well-being.

The Clinical Intervention Centre with an in-house psychologist and therapist was started to provide psychological interventions to children and youths in order to help them express their feelings and understand what they are going through.

1999

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

2007

Boys' Town appointed its first lay Executive Director, Ms Irene Loi, marking a shift in its leadership paradigm.

An alternative schooling programme was formed to support boys with different learning needs and provide them with a home-schooling environment at Boys' Town.

2009

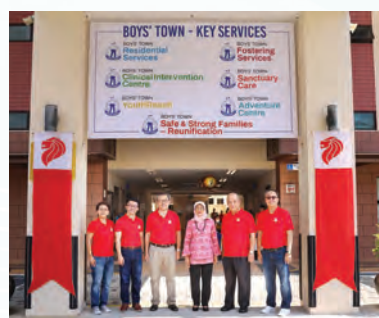
Boys' Town launched the YouthReach centre at Tampines, an outreach programme in partnership with Catholic Welfare Services. YouthReach helps vulnerable youths engage in meaningful activities, provides counselling, and conducts street outreach and home visits.

2010

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 organisations in Singapore.

2011

Boys' Town responded with resilience to the COVID-19 pandemic – we set up appropriate safety measures and adapted to the pandemic by finding new ways to continue our service delivery. This included our residential services adjusting to meet clients' needs without staying on campus, shifting to provide counselling services online, ramping up digital capabilities for home-based learning, and expanding our youth outreach to the digital space.



In the presence of President Halimah Yacob, Boys' Town launched the logos of our key services at the Family Fiesta 2019.

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



2013

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.



2015

2016

Boys' Town launched a new service, Sanctuary Care, a community-based fostering service to provide short-term care and shelter to infants and young children whose families are facing crisis and in need of assistance.

The Boys' Town Adventure Centre (BTAC) was launched, providing adventure therapy to evoke positive behavioural change in clients, as well as climbing and outdoor programmes for schools and companies.



2020



2022

Boys' Town initiated a pilot service, Our Milieu Project (OMP), focusing on the need to teach and support vulnerable children and youths on mental health and well-being, as well as educate families and the community on these issues. It involves the interprofessional collaboration of experts in children and youth work.

In recognition of our good transparency standards, Boys' Town received the Charity Transparency Award from the Charity Council.

2019

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.

Boys' Town also appointed Roland Yeow as our first Executive Director who was a residential boy in his youth. This is a testament to the value of our social mission in supporting children and youths.

2017

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.

Overall Clients Served in 2022

Total 2,663



Residential Services

The Residential Services comprises 4 units to provide residential care for male clients aged between 10 and 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 who are under the Family Guidance Order (previously known as Beyond Parental Control) or under a Probation Order. These boys tend to display higher risk issues such as stealing, running away from home etc.

THERAPEUTIC GROUP HOME

Therapeutic Group Home provides intensive treatment for boys typically aged 10 to 16 who have experienced significant trauma in their lives. They 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. One of the programmes includes preparing them for independent living and employment.





Programmes

INTEREST GROUPS

Boys' Town Residential Services Interest Groups aim to help our residents improve their physical health, identify their talents and to encourage their self-confidence.

■ FOOTBALL INTEREST GROUP

Boys' Town is committed to igniting our boys' enthusiasm in sports and their development of a strong moral character. The football interest group enables our boys to inculcate good morals such as building camaraderie, teamwork, leadership skills and discipline that will shape their behaviour as they grow. Through this sport, our boys develop different levels of football skills such as ball control, speed and agility.



■ OUTDOOR ADVENTURE EDUCATION CLUB (ODAEC)

The Outdoor Adventure Education Club (ODAEC) is an adventure-based programme that aims to provide adventure and experiential learning for the boys. Working with Boys' Town Adventure Centre (BTAC), the residential boys are engaged in activities ranging from climbing, hiking and outdoor cooking. The ODAEC is specially designed to help them develop a greater appreciation for the outdoors whilst teaching them valuable life skills.



LEARNING WORKSHOPS

Beyond interest groups, learning workshops are organised to promote character development and self-discovery in our residential boys.

■ CHARACTER DEVELOPMENT CAMP

This platform allowed the boys to embark on a journey of self-discovery to better understand themselves and others. Additionally, the camp fostered a spirit of camaraderie and friendship amongst the boys. Through various activities conducted over 4 sessions, the boys honed their communication and leadership skills that are essential to their daily activities.

■ **MISSION X** BY THE ASTRONAUTS COLLECTIVE

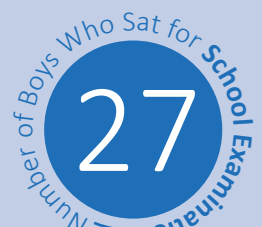
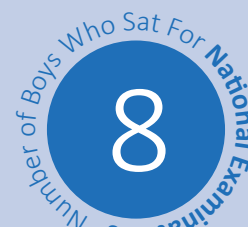
Mission X was a programme created in collaboration with The Astronauts Collective, a non-profit organisation that helps youth explore the world of work and find meaningful careers. The programme aimed to widen the boys' perspectives and knowledge on the career opportunities available in today's world and consisted of 5 sessions lasting 2 hours each. It catered to boys aged 15 years and above, featuring a mentoring programme that exposed our youths to a diverse range of careers.



Boys' Town Alternative Schooling

Boys' Town Alternative Schooling (BTAS) serves the boys at our Residential Services who are taken temporarily out of their mainstream schools. The objective is to keep the boys engaged in their academics to ensure a smoother reintegration when they return to their schools.

BTAS lessons are taught based on Ministry of Education (MOE) school syllabus, and cover 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.



Healing a Child's **ANGER**

Growing up, Samuel* struggled with peer pressure and school challenges, triggering his distress. The accumulated stress he faced was later projected onto his parents. Unable to cope with his feelings and distress, Samuel became violent and displayed regular tantrums and emotional outbursts, which resulted in physical punishment from his parents. As his parents became overwhelmed by his behaviour, Samuel was removed from his home and referred to Boys' Town to seek intensive intervention for his behaviour.

Upon admission to Boys' Town, Samuel struggled to adapt to the new structure and would often cry as he was unable to cope with the change in environment. However, through the guidance of the Residential Services team, Samuel stopped lamenting his predicament and courageously blossomed whilst fostering new friendships with the residents. The Residential Services team built a trusted relationship with him and acted as mentors, providing helpful activities and therapeutic work to keep him occupied and to help him channel his emotions and behaviours positively.

Boys' Town provided Samuel a safe, structured and supportive environment where he learnt to apply various coping mechanisms to manage his anger. He actively participated in Boys' Town's programmes and started displaying positive behaviour. His parents underwent parenting sessions where they could address their concerns, and were also equipped with resources and other services to support them in creating a safer and happier home.

Over time, Samuel gradually rebuilt a positive relationship with his parents. He was eventually discharged, and his family continued to be supported by professionals. As Samuel moves on to the next chapter of life with his family, we hope that he will always treasure the friendships, life lessons and skills forged at Boys' Town.



**Not his real name *Stock image used*

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:

Total Number of Cases
80

Total Number of Outreach
700

OUTREACH & EDUCATION

TRAINING & CONSULTATION

COUNSELLING & THERAPY

OUTREACH AND EDUCATION

We continued our efforts to increase awareness of mental health issues and the availability of resources through providing mental wellness talks and workshops for the community, as well as participating in discussions to support various mental health initiatives.

Some of the topics of talks that we conducted were:

- ✓ Looking After Our Mental Health
- ✓ An Introduction to Trauma-Informed Care
- ✓ Understanding Trauma and Its Impact
- ✓ Stress Management & Well-Being
- ✓ Managing Acting-Out Behaviour

VIRTUAL TALK:
SURVIVING THE STRESS JUNGLE

- Understand how to combat stress through building an awareness
- Learn to analyse and determine the source of stress
- Learn to apply healthy coping strategies to cope better

TALK INCLUDES:

- Developing an action plan to cope with stress
- Fun quiz session at the end

Learn to determine the source of our stress and apply coping strategies. Online 29th April (Fri) 7.30 - 9.00 pm

SPEAKER: Ms Celynn Chang, Manager, Boys' Town CIC

REGISTER BY 18TH APRIL

For more information, please contact cic@boystown.org.sg or call 6690 5420

Zoom Webinar

DEPRESSION AND ANXIETY

Learn about

- ✓ The symptoms of depression and anxiety
- ✓ How depression and anxiety affect people of different ages

Mental Wellness @ North West Virtual Talk Series

25 March 2022
7.45pm to 9.30pm

Register your interest

Go.gov.sg/nwwellnesstalk

Sharing by

Dr Cheryl Loh, Chief and Senior Consultant, Dept of Psychological Medicine, Chang Geng Hospital

Joining us

Mr Alex Yam, Mayor, North West District

Ms Bettina Yeap, Principal Counsellor, INSIGHT Care Corner Singapore

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

Stress Management in Children and Teens: A Parent's Guide [Virtual Talk]

Presented by Ms Celynn Chang, manager of Boys' Town Clinical Intervention Centre, who will be sharing tips on how you can:

- Identify and recognize signs of stress in your child
- Help your child manage stress
- Help by modelling healthy coping skills.

Ms Celynn Chang, a social worker and foster parent from Boys' Town Fostering Services will also be sharing about the fostering scheme and their experiences supporting foster children.

Zoom Date: 30th June '22, Thursday
Time: 7.30pm - 9.30pm

Contact us and find out how you can help our vulnerable children and youth in-need today!

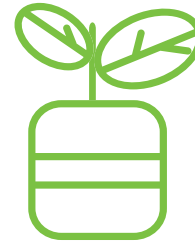
9113 7612 @boystown.fosteringervices
www.boystown.org.sg/fostering-services/

We also established a network by collaborating with other community partners, such as schools and various organisations, to raise mental health literacy, promote early intervention and improve mental health services.



TRAINING AND CONSULTATION

We provide training and consultation for parents, schools, students, volunteers, peer supporters and other helping professionals, so that we can integrate accessible and effective modes of support that foster healing and recovery. Our training workshop topics included Managing Acting-Out Behaviour and our Safe Supportive Series on trauma-informed care.



COUNSELLING AND THERAPY

We provide therapeutic support and intervention to improve the psychological, social or emotional well-being of our clients. This comes in the form of counselling and therapy, behavioural intervention, and parenting work. We provide a safe space for our clients to work through their issues in a trauma-informed environment, and we work closely with parents, schools and other professionals in coordinating their care.



PARTICIPATION IN PRACTICE RESEARCH

CIC is currently engaged in practice research to explore the readiness of direct service staff in Residential Services and Fostering Services towards embracing a trauma-informed approach in their work with vulnerable children and young people.



Programme Impact

PRE AND POST-TEST

Based on pre and post-test done using BERS (Behavioural and Emotional Rating Scale) on a sample of 70 clients, 81% of our clients reported improvement after receiving intervention from CIC.

In conclusion, our clients generally have positive feedback on CIC's services. We will continue to improve the design of our programmes to further benefit our clients.

YouthReach



YouthReach is the outreach arm of Boys' Town situated in Tampines which works with youth at-risk who have fallen through the cracks using Outreach, Intervention and Advocacy. With an underlying accessible Expressive Arts methodology, YouthReach supports youth in achieving healthy personal, social, and educational/vocational growth.

We reach out to male and female youths from the ages of 10 to 24 years old, located in Tampines and Toa Payoh. Nearly 400 new youths are engaged yearly through our programmes, and outreach is conducted through various channels, such as street outreach, network outreach, programmes, social media and case referrals.

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 facilitated by YouthReach's workers and run within the community and schools. These programmes connect youths, who have fallen through the cracks, to essential systems of support. YouthReach's services also include casework and counselling, which are adapted to the varying levels of readiness and needs of youths.

YouthReach is supported by the Catholic Welfare Services and Caritas Singapore.



Programmes

■ SOCCER YOUTH DEVELOPMENT PROGRAMME (YDP)

BKFC COLLABORATION

In 2022, YouthReach continued our collaboration with Balestier Khalsa Football Club, organising weekly trainings on Fridays at Toa Payoh Stadium. The boys shared that they enjoyed the sessions which they found to be very beneficial. In addition to professional coaching, the youths from YouthReach's soccer team were given the rare opportunity to participate and contribute during league matches as ball boys, flag bearers and stretcher duty. This was a valuable experience that exposed the youths to the inner workings of a professional soccer team and the various preparations that occur before a league game.



TRAINING WITH LIVERPOOL FC

YouthReach was invited to join a three-day training camp conducted by coaches from Liverpool Football Club in March 2022. 40 boys were given the opportunity to experience the unique training programme provided by the Liverpool Academy. The boys trained alongside prominent ex-national players and top athletes, and were given a glimpse into the professional world of football.



■ PROJECT FIREWORKS

During the school holidays, YouthReach ran Project Fireworks. It was a holiday project aimed at improving students' mental well-being and self-esteem through accessible Expressive Arts. By immersing students into a fictional narrative, they were engaged in discussions and reflections about key stressors and the various coping mechanisms and emotional regulation techniques. Through drama, art and writing exercises, a safe space was established for students to express themselves creatively.

■ PROJECT F

Project F was a photography project conducted in collaboration with Boys' Town Residential Services' Group Home. It was a nine-month project in 2022 aimed at providing a platform for the youths to express their hopes and dreams for the future through photography. It culminated in an exhibition on the 28 October 2022 at Boys' Town, which social workers, youth workers, residential boys and corporate staff attended to view the world through their lenses.





■ THAT DANCE THING

YouthReach held a dance workshop, That Dance Thing, with female youths. The goal was to create a fun and safe space for them to express themselves and build confidence. Led by a dance volunteer, the program received great feedback from the girls who enjoyed the workshop, and overcame their initial uncertainty over their ability to perform a choreographed dance routine.

■ FUTSAL COMPETITION

In December 2022, YouthReach organised a futsal competition at the Cage Kallang to engage youths residing in the east. The competition helped YouthReach connect to the futsal youth enthusiasts in the community, with the Balestier Khalsa Football Club coaches supporting the event as match officials and club representatives. This was to establish a first point of contact with youths who might not have been engaged through street outreach.

47 youths took part and had a ball of a time in an exciting series of matches. Apart from the main event, there were other additional challenges, such as juggling skills, crossbar challenges and social media contests, to keep the participants engaged.

These activities offered the participants opportunities to express their passion for the sport and to showcase their soccer skills in a fun, bustling atmosphere. The interactions also facilitate rapport building between the youths and our youth workers for future follow-ups.





Beyond Fireworks

Daven was introduced to YouthReach when he was 14. He participated in Project Fireworks, an expressive arts programme designed for secondary school students to explore youth-centric issues such as stressors and coping mechanisms. Following his participation in Project Fireworks, a YouthReach Youth Worker, Josef, followed up with Daven and created a safe space for him to talk about issues such as relationships, finances, hobbies, friendships, and his personal goals.

Beyond Project Fireworks, Daven benefited from being able to drop by YouthReach to mingle with other youths, and to interact with the youth workers on-site. One of Daven's favourite memories was attending a learning visit to the Google office with other YouthReach and Residential Services youths. He said the exposure to different people within the company helped him gain greater insight into the technology industry.

Besides the activities organised by YouthReach, Daven was appreciative of the support and encouragement he received from Josef. Together, they were able to build on his strengths and improve his resourcefulness, creativity and problem-solving skills. Daven has demonstrated awareness of the consequences of his actions and is now a more sociable and inspired individual.



**Stock image used*

Boys' Town Fostering Services

Total Number of Cases Managed
181

Total Number of New Cases
57

Number of Cases Brought Forward
149

Total Number of Closed Cases
31

Number of Foster Parents Recruited
8

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 support children in out-of-home care 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 new-borns to 18 years old.



Key Achievements

- BTFS launched its signature programme, Life Story, for 10 foster children aged 9 to 12 years old. The programme consisted of a groupwork session looking at their safety, resilience and emotional literacy. This included individual follow-ups from social workers to help foster children piece together any fragmented memories of their past to help improve their self-esteem.
- Strengthening of Family Therapy/Systemic Practices skills for our social workers through 6 in-house booster trainings sessions from May to November 2022.

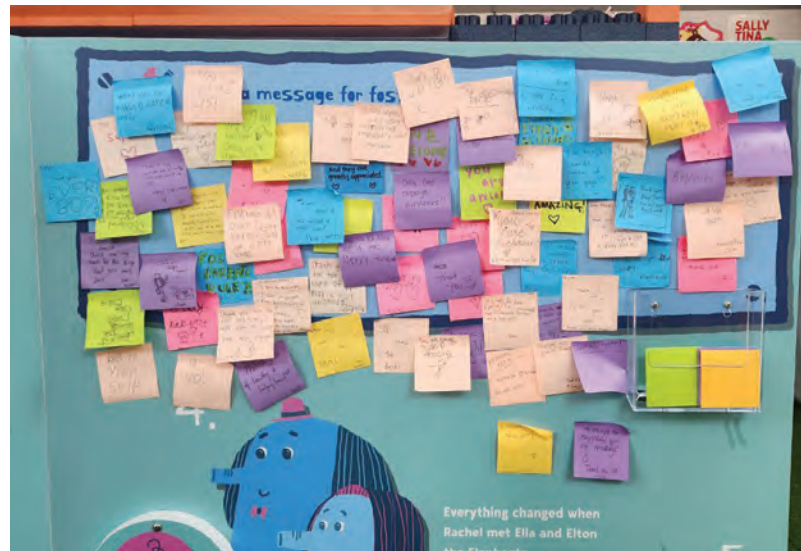
BTFS had their first physical roadshow from 17 to 23 June 2022 at City Square Mall after a 2-year hiatus due to COVID-19. The team ensured safe distancing and hand sanitisers were provided at the booth. There were 2 application forms and 34 interest slips received from the roadshow.



An info-sharing session, in collaboration with Ustaz Mizi Wahid, was held on 27 August 2022 at Yusof Ishak Mosque. It was conducted in both Malay and English.



- BTFS rolled out a 3-minute video featuring 2 Malay-Muslim foster families and their experiences on fostering to reach out to the Malay community.



In November 2022, Fostering Services organised a roadshow at Kiztopia with story-telling sessions over 2 weekends. 72 encouraging post-it messages to foster parents were received from the public and a total of about 50 children attended the story-telling sessions.

- BTFS conducted a physical roadshow at Yusof Ishak Mosque on 24 June 2022 with 1,000 attendees.



Sanctuary Care

Total Acute Respite Care Clients
30

Total Outreach Activities for Respite Care Clients
101

Total Number of Respite Carers
40

Sanctuary Care is a community-based programme that offers emergency and interim respite care for low-income families. Typically, the infants and 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. The issues these families face include medical emergencies, sudden job loss, short-term incarceration or young parents struggling to care for their children amongst others. Therefore, our trusted respite carers come in to 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

Key Achievements

■ ACUTE RESPITE CARE SERVICE (ARC)

In 2022, we received 52 enquiries about the service and were able to support 30 new infants and children. These clients were referred by social workers in the community such as Family Service Centres, Hospitals, Child Protection Specialist Centres, etc.

■ RECRUITMENT OF RESPITE CARERS

Sanctuary Care was privileged to welcome 11 new respite carers onboard the Sanctuary Care family to support underprivileged families in their time of need. Presently we have a total of 40 respite carers.

■ OUTREACH ACTIVITY RESPITE SERVICE (OARS)

OARS is a monthly half day respite service providing non-acute respite for parents without a support system. The half day respite allows parents to have a short break from caregiving and allow them to engage in their personal self-care activities.

The OARS targets children’s psycho-socio needs and engagement through novel activities. Our



new programmes in 2022 included exciting activities such as rock climbing, block printing and excursions to the Zoo and Jumptopia. To support this programme, we recruited 10 passionate volunteers who ran the workshops and mentored the children.





■ **FESTIVAL OF CHILDREN**
(14 MAY 2022)

The Festival of Children is an outreach programme to reach out to low-income families in the community. With the help of generous donors, Sanctuary Care collected new and pre-loved infants and children's items from the public and shared these items with the families. These items included milk, diapers, prams, clothes, and toys. We were able to benefit 64 infants and children in the one-day programme.



Networking & Publicity

■ **RESPIRE CARER TEA SESSION**

A tea session was organised by Sanctuary Care for our respite carers in August 2022 to express our appreciation for the wonderful work that they have rendered to our needy families.



■ **NETWORKING SESSIONS**

To better understand the needs of our community partners, Sanctuary Care conducted several networking sessions and shared about our services for greater awareness. These partners included National University Hospital (NUH), HEART @Fei Yue, Care Corner, amongst others.

Shani's Saving Grace

There is nothing more rewarding than lending a helping hand to a family in crisis. This is the story of Shani's* resilience and dedication in raising Adam* with the assistance of Boys' Town Sanctuary Care, after she was referred by a public hospital.

When she was heavily pregnant, Shani was abandoned by her partner and had no family support in Singapore. Despite the challenges, Shani gave birth to Adam and was determined to raise him the best she could. Unfortunately, her happiness was short-lived. Shani had to work to support both herself and Adam and could not afford to take time off for maternity leave.

As Shani had no other family members in Singapore, and had no means to care for Adam amidst her work schedule, Sanctuary Care's respite care service helped Shani find a short-term placement for Adam while she worked and made arrangements with her family overseas to care for him. Within a few days, Adam was in safe hands as Sanctuary Care found a loving family who was willing to take the child into their home on a short-term basis.

Although it was a difficult decision to make, Shani knew that placing Adam with a respite care family was the best thing she could have done for him. The Sanctuary Care Social Worker provided emotional support to the respite carer's family and ensured that they had sufficient resources to care for the baby. Regular visits were also facilitated between Shani and Adam to help them reconnect and strengthen their bond.

Shani was grateful for the care and attention that Adam had received throughout his stay at the respite carer's home. Within a month, Adam returned to his mother's care, and together, they started a new chapter in their lives.



**Not their real names*

**Stock image used*

Boys' Town Adventure Centre



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

At the start of 2022, mask wearing was still mandatory during various daily activities, and safe distancing measures continued. As the year progressed and restrictions were gradually lifted, BTAC was able to continue our services again. This was encouraging as social interaction is a fundamental element of Adventure and Activity-based Learning.

Programmes

The lifting of social distancing measures allowed BTAC to conduct larger programmes and events. As such, BTAC had the opportunity to run our very first cohort programme with St. Patrick's School. The reopening of the Singapore-Malaysia borders enabled the restart of Project Mettle, an expedition programme that was put on hold since 2020. When group size restrictions lifted for mass public events, BTAC organised Boys' Town's first-ever interactive youth mental health roadshow at Bukit Panjang Plaza.



REVIVAL OF PROJECT METTLE

Project Mettle aims to improve the self-esteem and resilience of youth participants through adventure and nature-based intervention. The programme focuses on strengthening one's self-esteem as a foundation for increased resilience, in three phases:

PHASE 1

Pre-sessions to psycho-educate and help participants discover their strengths and weaknesses

PHASE 2

An expedition to rediscover themselves and build confidence

PHASE 3

Service-learning to empower participants



Key foundations of self-esteem addressed in Project Mettle

With the re-opening of Singapore-Malaysia borders and with approval by the Ministry of Education (MOE), BTAC organised an expedition with ITE-College Central to Tioman Island, Malaysia. This expedition was also the first of such programmes with a strong environmental emphasis. Participants had the opportunity to personally interact with nature through conservation work at the Juara Turtle Project in Tioman. It was a once-in-a-lifetime experience witnessing a turtle's nesting process, helping to relocate the eggs to the hatchery, and releasing sea turtle hatchlings.

While the programme was a challenge for the participants both in terms of their physical abilities and environmental comfort, it was an overall success in building resilience. One of the participants said, "A hard time is not always a bad time because hardship is not always a bad experience".

LITTLE HEARTS, BIG HEARTS DIVING INTO YOUTH MENTAL HEALTH

The two years living with COVID-19 saw an increase in the prevalence of youth mental health issues. Seeing the need for our services in the community and the benefits they may bring, BTAC took a leap into the youth mental health space with the Little Hearts, Big Hearts programme, supported by The Majority Trust BlueStar* Fund.

Little Hearts, Big Hearts is a three-phase programme that works with both children and their caregivers through a systemic and holistic approach. It includes outreach, micro-programmes, and targeted interventions. The end goal for the project is to equip children with emotional regulation strategies to strengthen their resilience and stress coping skills through an integration of Cognitive-Behavioural Therapy (CBT), Adventure-Based Learning (ABL) and Emotional Regulation (ER) intervention. For caregivers, the programme seeks to educate and empower them with skills, knowledge, and resources to support their children through psychoeducation and group work.

BTAC kicked off phase 1 in August 2022 with an awareness campaign on social media, as well as Boys' Town's first public youth mental health roadshow packed with interactive installations and games at Bukit Panjang Plaza. Future phases will be completed in 2023.

Boys' Town Adventure Centre Social Media 2022

Average "Reach" of post on FB and IG



6.9K/month



4.9K/month

Total Footfall at Roadshow

1373 pax



565 survey completed



264 calming jars made



LAUNCH OF

Our Milieu Project



Our Milieu Project (OMP) is a pilot project initiated by Boys' Town to target children and youth mental health and well-being issues through a variety of programmes and activities. Boys' Town launched OMP in February 2022 during the Centre for Non-Profit Leadership (CNPL) Collaboration Series. The event was held in Boys' Town with CNPL and other invited partners, such as Singapore Association of Mental Health (SAMH), Safe Place (SP) and Outward Bound Singapore (OBS).

OMP offers a series of programmes that involves the interprofessional collaboration of experts in children and youth work, as well as inter-departmental collaboration between Boys' Town's Clinical Intervention Centre, Sanctuary Care, YouthReach and Adventure Centre in programme design and development. Through these collaborations, OMP delivers programmes which help children and youth develop positive coping strategies, build self-esteem and resilience, and learn more about mental health and well-being. Additionally, OMP provides resources and aid to parents and caregivers to help them better understand and support their children's mental health. These elements of OMP enable Boys' Town and our partners to extend our services beyond the current setting to serve a wider range of clients.



Brother Dominic Yeo Koh signing on our OMP Canvas.



In 2022, these were the programmes and events initiated as part of OMP:

GRATITUDE

Focusing on building inner resilience through gratitude practices in children and youth, Project Gratitude is a strength-based resilience program that integrates psychoeducation with activity-based learning.



JUNE HOLIDAY PROGRAMMES
Teaser sessions

PROJECT RILEY

- A children and youth programme to teach strategies for stress and emotional regulation management
- Consists of dry and pool (freediving techniques) sessions

Gratitude

- A strength-based resilience program that integrates psychoeducation with Activity-Based Learning
- Learn to cope with adversities through gratitude building and practice
- Learn concepts of gratitude through interactive and reflective activities in classroom and outdoors

You may sign up for either or both Project Riley and Gratitude Program

Date : 1,2,3 June 2022 (choose 1 date)
Time : 10.00am - 12.00pm (Project Riley)
2.00pm - 3.30pm (Gratitude Program)
Venue : 624 Upper Bukit Timah Rd, S(678212)

SIGN UP HERE

Complimentary teaser programs for school teachers, program staff of Social Services Agencies and Community Services

Brought to you by: **BOYS' TOWN Adventure Centre** **OUR MILIEU PROJECT**

For more information, please contact adventurecentre@boystown.org.sg or call 6690 5420

boystown.org.sg [facebook.com/boystown.spore](https://www.facebook.com/boystown.spore) [@boystownsg](https://www.instagram.com/boystownsg) [sg.linkedin.com/company/boystownsg](https://www.linkedin.com/company/boystownsg)

STRESS TALKS

As part of OMP, stress talks were organised by the Clinical Intervention Centre to help youths gain awareness of their stressors, and develop healthy coping strategies through an action plan.

These initiatives strive to attract and retain a diverse set of professionals that share our commitments to provide relevant services and supports, particularly in children and youth mental wellbeing.



FREE HOLIDAY PROGRAM

PROJECT FIREWORKS

Boys' Town YouthReach specializes in working with at-risk youths and will be offering a teaser for Project Fireworks. It is a program that focuses on youth mental well-being for secondary school students.

Project Fireworks is an Expressive Arts-based project that aims to provide youths with a platform to explore key stressors they face and to raise awareness of coping mechanisms that they can tap on. It harnesses Expressive Arts mediums such as music, art, drama, photography and dance as tools to encourage the reflection and dialogue of their emotions, thoughts and experiences.

PROGRAMME DETAILS:

- 🕒** 15 Mar 2022, 3.00 - 5.00pm
16 Mar 2022 3.00 - 5.00pm
(Both dates are available, choose only 1)
- #** Min. 8 students to start and max. 15 students per session (Limited to 30 participants for both days)
- 📍** Boys' Town YouthReach Centre
Blk 166 #01-357, Tampines St 12, Singapore 521166
- 🧐** Disengaged or at-risk secondary school students

REGISTER BY 2ND MARCH 2022

A program by: **OUR MILIEU PROJECT**

SIGN UP!

Program will be conducted in accordance with Covid-19 SMM

For more information, please contact marketing@boystown.org.sg or call 6690 5420

BOYS' TOWN YouthReach

PROJECT FIREWORKS

Utilising Expressive Arts, Project Fireworks is a programme that aims to provide youths with a platform to explore key stressors and to raise awareness of coping mechanisms they can utilise.



Community Partnerships

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

As COVID-19 measures continued into 2022, opportunities to organise physical fundraising activities were limited until the second half of the year. We continued reaching 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:

■ MEAL FOR A CAUSE

(6 June 2022 – 31 December 2022)

Meal for a Cause was a special fundraising event aimed at driving donations through a dinner event. On 8 July 2022, a total of 57 guests were invited to enjoy a sumptuous dinner prepared by chefs from Conrad Centennial Singapore, learn more about Boys' Town through a special tour, and contribute towards our programmes and operations.

We are grateful for the partnership of Conrad Centennial Singapore, and the venue sponsorship of The ART by Assumption Pathway School.

TARGET AMOUNT \$300,000

TOTAL AMOUNT RAISED \$220,303



■ CHILDRENS' DAY SPECIAL APPEAL

(1 October 2022 – 30 November 2022)

As a charity serving children and youths, we tapped on Childrens' Day, celebrated on 7 October 2022 in Singapore to highlight the experiences of children coming from less fortunate backgrounds, and to seek support for our work through physical appeals and online platforms. The campaign shared a story of two foster children under our Fostering Services' care and illustrated their fostering journey as well as development.



TARGET AMOUNT	\$150,000
TOTAL AMOUNT RAISED	\$113,600

BOYS' TOWN PRESENTS
CHARITY MOVIE 2022

The funds raised from this campaign will support Boys' Town's programmes and operations. This will impact and improve the lives of children and youth that we serve.

FOR EVERY \$50 DONATION, A MOVIE VOUCHER WILL BE DELIVERED TO YOUR HOME/OFFICE AS A TOKEN OF APPRECIATION.

FUNDRAISING PERIOD FROM 8 NOVEMBER 2022 TO 31 DECEMBER 2022	VOUCHER IS VALID TILL NOVEMBER 2023 AT ANY CATHAY CINEMA <small>*TERMS AND CONDITIONS APPLY</small>	250% TAX DEDUCTION (IF APPLICABLE). YOU ARE ALSO WELCOMED TO MAKE AN OUTRIGHT DONATION OF ANY AMOUNT.
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For enquiries, please contact our Community Partnerships Department:
Lorraine/Dian
6690 5420
info@boystown.org.sg
https://boystown.org.sg/charitymovie2022

■ CHARITY MOVIE

(8 November 2022 – 31 December 2022)

While the Charity Movie was one of our annual fundraisers that was held physically at the cinema halls pre-COVID, Boys' Town has since pivoted and organised it in a contactless manner where donors received movie vouchers for their contributions. This was met with generous support, as donors were able to watch a movie of their choice at their time of convenience.

TARGET AMOUNT	\$60,000
TOTAL AMOUNT RAISED	\$44,180

No commercial fundraiser was engaged for our fundraising activities. In 2022, the fundraising expenses incurred was \$324,400 and Boys' Town's fundraising efficiency ratio was 11.34. The fundraising efficiency ratio calculated includes the allocated salaries of staff directly involved with fundraising projects.

With our fundraising efforts, Boys' Town raised **\$2.86 million** in 2022.

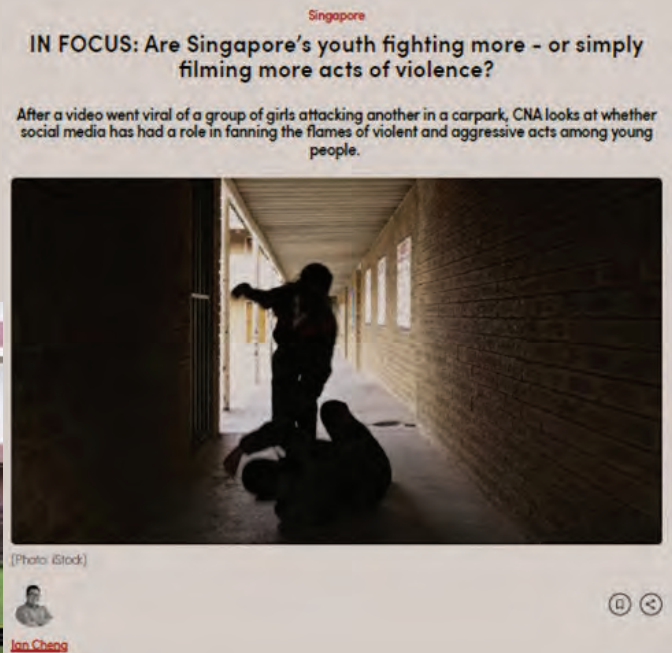
Boys' Town is grateful to be a recipient of the National Council of Social Service (NCSS) Care & Share Matching Grant. We also received funding through various grants, as well as the strong support from the community in the form of donations.

Media

We were featured in several media stories regarding our staff, beneficiaries and the services we provide for children and youth in need. These allowed us to offer perspectives and share experiences on important societal issues.

■ Channel News Asia

- IN FOCUS: Are Singapore's youth fighting more – or simply filming more acts of violence? (6 September 2022)
- Charities spread Christmas cheer at Singapore's nursing and children's homes (24 December 2022)



■ Catholic News (7 August 2022)

Montfortians celebrate patron saint's 75th jubilee.

■ NCSS Stories from the Heart (5 October 2022)

Transforming Boys' Town's Work Culture by Caring First for its Staff



Transforming Boys' Town's Work Culture by Caring First for its Staff

How Ms June Eng brought her corporate sector experience to the Boys' Town family in 2015 and then spent three years building better ways to support the development of its staff. This article is part of our series, "Stories from the Heart," in collaboration with NCSS.

October 5, 2022
Photos by: Caroline Chia | Words by: Serene Goh

(Photo above) Under Ms June Eng's lead, Boys' Town offered a 10-day sabbatical every five years for all full-time staff, allowing them to take time off work and sign-up for courses of their choice.

Ms June Eng, fresh from a human resources position at a multinational company, arrived at Boys' Town in 2015 to a work culture that had placed such emphasis on its beneficiaries that it had neglected itself.

The 74-year-old home serves both boys and girls, from infants to young adults. It helps children and youths who come from families with complex needs and who may have faced hardship resulting from difficult home situations, financial struggles, abandonment, and abuse. Boys' Town equips them with skills to become socially integrated, responsible and contributing members of society.

It has a staff strength of about 107 employees, who work directly with children and young adults to help them integrate into society despite their backgrounds. Because they frequently went the extra mile for clients, many would grow weary from case loads, and suffer burnout.

There was a dear lack of structure and understanding of the role and function of human resources management, and how better processes could improve work. That lack proved to be a hurdle, for instance, during recruitment and retaining talent.

■ The Straits Times (11 November 2022)

Three initiatives to better support youth work professionals launched at Youth Work Day.

THE STRAITS TIMES

Three initiatives to better support youth work professionals launched at Youth Work Day



■ Mothership.sg (10 September 2022)

This former Boys' Town resident is now a full-time youth worker there. He shares why he went back.

This former Boys' Town resident is now a full-time youth worker there. He shares why he went back.

Jai, 28, has been a youth worker for six years and counting.

Mothership | September 10, 2022, 09:14 PM



thank
you

We are greatly appreciative of our kind benefactors, corporate partners and volunteers who supported Boys' Town during difficult times in 2022. You play an important role in growing the seed of hope for the future of our clients.

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 Board members on 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 their executive functions and operational duties, which are distinct from their Board role.	1.1.5	N.A
4	There is a maximum limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman or person on Board responsible for overseeing the finances of the charity). Should the charity not have an appointed Board member, it will be taken that the Chairman oversees the finances.	1.1.7	Complied
5	All Board members must submit themselves for re-nomination and re-appointment , at least once every three 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. Are there Board member(s) who has served for more than 10 consecutive years? (skip item 7 if “No”)	1.1.12	Complied No
7	The charity discloses in its annual report the reasons for retaining the Board member(s) 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 Board committees.	1.2.1	Complied
CONFLICT OF INTEREST			
9	There are documented procedures for Board members and staff to declare actual or potential conflicts of interest to the Board.	2.1	Complied

S/N	Code guideline	Code ID	Response
10	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 activities are in line with its 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 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 Board’s approval for any loans, donations, grants or financial assistance provided by the charity which are not part of its core charitable programmes.	6.1.1	Complied
17	The Board ensures internal controls for financial matters in key areas are in place with documented procedures .	6.1.2	Complied
18	The Board ensures 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, 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 its expenditure.	6.2.1	Complied
	Does the charity invest its reserves, including 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 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 — i) Number of Board meetings in the year; and ii) Individual Board member’s attendance.	8.2	Complied
	Are Board members remunerated for their Board services? (skip items 25 and 26 if “No”)		No
25	No Board member is involved in setting his or her own remuneration.	2.2	N.A
26	The charity discloses the exact remuneration and benefits received by each Board member in its annual report. OR The charity discloses that no Board members are 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 — i) The total annual remuneration (including any remuneration received in its subsidiaries), for each of its three highest paid staff , who each receives remuneration exceeding \$100,000 , in bands of \$100,000; and ii) If any of the three highest paid staff also serves on the Board of the Charity. The information relating to the remuneration of the staff must be presented in bands of \$100,000 OR The charity discloses that none of its staff receives more than \$100,000 in annual remuneration each.	8.4	Complied

S/N	Code guideline	Code ID	Response
29	<p>The charity discloses the number of paid staff who are close members of the family³ of the Executive Head⁴ or Board members, who each receives remuneration exceeding \$50,000 during the year, in bands of \$100,000.</p> <p>OR</p> <p>The charity discloses that there is no paid staff who are close members of the family of the Executive Head or Board member, who receives more than \$50,000 during the year.</p>	8.5	Complied
30	<p>PUBLIC IMAGE</p> <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 2022

BOYS' TOWN

Annual Financial Statements

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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 the Company for the financial year ended 31 December 2022.

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 2022 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)

Andre Ravindran Saravanapavan Arul

(Appointed on 20 October 2022)

Chiam Peng Kee, Irene Clare

(Appointed on 20 October 2022)

Yeap Beng Swee Philip

(Appointed on 26 January 2023)

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

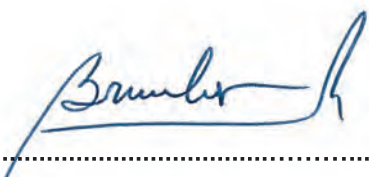
BOYS' TOWN

5. Independent auditor

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

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

On behalf of the board of directors



.....
Bruno Lopez
Director



.....
De Vaz Ian Marc Rosairo
Director

3 April 2023

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 2022, 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 Companies Act 1967 (the "Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") 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 2022 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 Act, the Charities Act and Regulations 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.

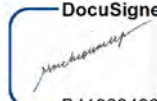
Report on other legal and regulatory requirements

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

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 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.

DocuSigned by:

B4192349228C4C6...

RSM Chio Lim LLP
Public Accountants and
Chartered Accountants
Singapore

3 April 2023

BOYS' TOWN

Statement of Financial Activities Financial Year Ended 31 December 2022

	Note	2022 \$	2021 \$
<u>Incoming resources</u>			
Grant income	19	5,856,963	5,666,335
Donations	19	2,861,898	3,645,230
Amortisation of deferred capital grants	18	708,731	648,848
Programme income	19	135,479	104,502
Interest income	19	9,251	9,258
Other income and gains	6	62,971	112,431
Total incoming resources		<u>9,635,293</u>	<u>10,186,604</u>
<u>Resources expended</u>			
Employee benefits	7	6,563,953	6,154,723
Fund-raising expenses	19	110,605	86,792
Programme expenses	19	878,808	620,794
Depreciation expenses	11	796,597	718,799
Utilisation of donations-in-kind	19	5,262	-
Other expenses	19	1,011,671	981,392
Other losses	6	142,026	-
Total resources expended		<u>9,508,922</u>	<u>8,562,500</u>
Net surplus for financial year		<u>126,371</u>	<u>1,624,104</u>
Total incoming resources/(resources expended):			
General fund	19	1,191,029	2,098,785
MSF restricted funds	19	(375,385)	(191,476)
Other restricted funds	19	(689,273)	(283,205)
Net resources expended, representing total comprehensive income		<u>126,371</u>	<u>1,624,104</u>

The accompanying notes form an integral part of these financial statements

BOYS' TOWN

Statement of Financial Position As at 31 December 2022

	Note	2022 \$	2021 \$
ASSETS			
<u>Non-current assets</u>			
Property, plant and equipment	11	15,946,542	15,760,311
Total non-current assets		<u>15,946,542</u>	<u>15,760,311</u>
<u>Current assets</u>			
Financial assets	12	2,627,612	2,769,638
Other receivables	13	423,278	132,502
Inventories	14	17,962	23,224
Other current assets	15	40,907	41,354
Cash and bank deposits	16	8,484,226	8,469,030
Total current assets		<u>11,593,985</u>	<u>11,435,748</u>
Total assets		<u>27,540,527</u>	<u>27,196,059</u>
FUNDS AND LIABILITIES			
<u>Unrestricted funds</u>			
General fund		13,007,544	11,816,515
Total unrestricted fund		<u>13,007,544</u>	<u>11,816,515</u>
<u>Restricted funds</u>			
MSF restricted funds		(132,761)	242,624
Other restricted funds		(1,428,940)	(739,667)
Total restricted funds		<u>(1,561,701)</u>	<u>(497,043)</u>
Total funds		<u>11,445,843</u>	<u>11,319,472</u>
<u>Current liabilities</u>			
Other payables	17	1,586,127	1,040,060
Deferred capital grants	18	708,731	648,848
Total current liabilities		<u>2,294,858</u>	<u>1,688,908</u>
<u>Non-current liabilities</u>			
Deferred capital grants	18	13,799,826	14,187,679
Total non-current liabilities		<u>13,799,826</u>	<u>14,187,679</u>
Total liabilities		<u>16,094,684</u>	<u>15,876,587</u>
Total funds and liabilities		<u>27,540,527</u>	<u>27,196,059</u>

The accompanying notes form an integral part of these financial statements

BOYS' TOWN

Statement of Changes in Funds Financial Year Ended 31 December 2022

	MSF restricted funds (ii)				Other restricted funds (iii)					Total \$			
	General fund (i) \$	Residential Service \$	Therapeutic Group Home \$	Fostering Agency \$	Outcome Base Funding \$	Subtotal \$	Residential Service \$	Youth Reach \$	Boys' Town Adventure Centre \$		Clinical Intervention Centre \$	Sanctuary Cate \$	Subtotal \$
2022													
At 1 January	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
Total surplus/(deficit) for the year	1,191,029	(458,338)	142,218	(105,564)	46,299	(375,385)	(34,258)	(325,273)	(118,663)	(94,965)	(116,114)	(689,273)	126,371
At 31 December	13,007,544	(685,040)	299,651	297,330	(44,702)	(132,761)	127,713	(675,735)	(307,301)	(439,576)	(134,041)	(1,428,940)	11,445,843
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
Total surplus/(deficit) for the 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
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

The accompanying notes form an integral part of these financial statements

BOYS' TOWN

Statement of Cash Flows Financial Year Ended 31 December 2022

	<u>2022</u>	<u>2021</u>
	\$	\$
<u>Cash flows from operating activities</u>		
Net surplus for the year	126,371	1,624,104
Adjustment for:		
Depreciation charge	796,597	718,799
Interest income	(9,251)	(9,258)
Amortisation of deferred capital grants	(708,731)	(648,848)
Fair value losses/(gains)	142,026	(43,786)
Operating cash flows before changes in working capital	347,012	1,641,011
Other receivables	(290,776)	151,126
Other current assets	447	(11,798)
Inventories	5,262	(23,224)
Other payables	546,067	75,660
Contract liabilities	-	(12,910)
Net cash flows from operating activities	608,012	1,819,865
<u>Cash flows from investing activities</u>		
Purchase of property, plant and equipment	(982,828)	(405,262)
Interest received	9,251	9,258
Net cash flows used in investing activities	(973,577)	(396,004)
<u>Cash flows from financing activities</u>		
Deferred capital grants received	380,761	74,486
Net cash flows from financing activities	380,761	74,486
Net increase in cash and bank deposits	15,196	1,498,347
Beginning of financial year	8,469,030	6,970,683
End of financial year (Note 16)	8,484,226	8,469,030

BOYS' TOWN

Notes to the Financial Statements

For the financial year ended 31 December 2022

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 Companies Act 1967 and the Charities Act 1994 and other relevant regulations.

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 Company'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 and income 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) Grant income
Grant income is 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.
- (iii) 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.
- (iv) Programme income
Revenue from programmes organised are recognised when due.
- (v) Rental income
Rental income is recognised from operating leases as income on a straight-line basis.
- (vi) Interest income
Interest income is recognised using the effective interest method.
- (vii) Dividend income
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.

3.2 Deferred capital grants

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)

3.3 Employee benefits

Contributions to a defined contribution retirement benefit plan are recorded as an expenses as they fall due. The Company'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 Company is contractually obliged or where there is constructive obligation based on past practice.

3.4 Foreign currency transactions

The functional currency is the Singapore dollar as it reflects the primary economic environment in which the Company 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.

3.5 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.

3.6 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
Construction in progress	–	Not depreciated until the asset is ready for intended use

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)

3.6 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 Company 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.

3.7 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.

3.8 Financial instruments

Recognition and derecognition of financial instruments:

A financial asset or a financial liability is recognised when, and only when, the Company 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 Company 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)

3.8 Financial instruments (continued)

Classification and measurement of financial assets:

Financial assets are classified into (1) Financial asset classified as measured at amortised cost; (2) Financial asset that is an equity investment measured at fair value through other comprehensive income ("FVTOCI"); (3) Financial asset that is a debt asset instrument classified as measured at FVTOCI; and (4) Financial asset classified as measured at fair value through profit or loss ("FVTPL"). At the end of the reporting year, the Company had the following financial assets:

- 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 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.
- 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.

3.9 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.

3.10 Fair value measurement

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

BOYS' TOWN

Notes to the Financial Statements

3. Significant accounting policies (continued)

3.10 Fair value measurement (continued)

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

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

3.11 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.

3.12 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.

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 Company 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

There are 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>2022</u>	<u>2021</u>
	\$	\$
Consultation fee paid to the Titular Superior of the Brothers of St Gabriel	(144,000)	(144,000)
Rental income received from Montfort Care	59,296	57,288

The above related parties comprise of charities or companies which have common member or directors.

5.2 Key management compensation

	<u>2022</u>	<u>2021</u>
	\$	\$
Salaries and other short-term employee benefits	498,872	433,441
Contributions to defined contribution plan	48,966	46,483

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 Company, 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>2022</u>	<u>2021</u>
	\$	\$
\$100,000 to below \$200,000	3	3

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

6. Other income and gains and (other losses)	<u>2022</u>	<u>2021</u>
	\$	\$
Fair value (losses)/gains (Note 12)	(142,026)	43,786
Rental income	62,931	58,748
Other	40	9,897
Net	<u>(79,055)</u>	<u>112,431</u>
Presented in profit or loss as:		
Other income and gains	62,971	112,431
Other losses	<u>(142,026)</u>	<u>-</u>
Net	<u>(79,055)</u>	<u>112,431</u>
7. Employee benefits		
	<u>2022</u>	<u>2021</u>
	\$	\$
Short term employee benefits	5,696,550	5,315,080
Contributions to defined contribution plan	715,001	710,692
Other staff costs	152,402	128,951
	<u>6,563,953</u>	<u>6,154,723</u>

8. Other expenses

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

	<u>2022</u>	<u>2021</u>
	\$	\$
Repair and maintenance	325,368	324,944
Security services	162,132	159,018
Consultant fees	144,000	144,000
Utilities	115,377	107,114

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 3 years with effect from 15 February 2020 under the Commissioner of Charities. Upon expiry on 14 February 2023, the status was renewed for another 2 years and 10 months till 2025. During the financial year, the Company issued tax-exempt receipts for donations collected totalling \$2,426,663 (2021: \$2,809,052).

10. Reserves policy

The Company has a reserves policy to maintain its reserves at a level which is not more than 3 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>Cost</u>	<u>Buildings</u> \$	<u>Motor Vehicle</u> \$	<u>Furniture & fittings</u> \$	<u>Computer & Software</u> \$	<u>Construction in progress</u> \$	<u>Total</u> \$
At 1 January 2021	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
Additions	49,863	-	28,272	55,768	848,925	982,828
Transfer	35,855	-	7,009	-	(42,864)	-
At 31 December 2022	18,428,838	239,703	1,872,601	398,676	826,961	21,766,779
<u>Accumulated depreciation</u>						
At 1 January 2021	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
Depreciation charge	539,997	23,851	172,921	59,828	-	796,597
At 31 December 2022	4,148,268	84,936	1,303,456	283,577	-	5,820,237
<u>Carrying value</u>						
At 1 January 2021	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
At 31 December 2022	14,280,570	154,767	569,145	115,099	826,961	15,946,542

BOYS' TOWN

Notes to the Financial Statements

12. Financial assets

	<u>2022</u>	<u>2021</u>
	\$	\$
Financial assets at FVTPL	<u>2,627,612</u>	<u>2,769,638</u>
<u>Investments breakdown:</u>		
Investments in quoted funds	<u>2,627,612</u>	<u>2,769,638</u>

Total investments managed by the fund managers are \$2,627,612 (2021: \$2,769,638) and are classified as financial assets at FVTPL.

	<u>2022</u>	<u>2021</u>
	\$	\$
At beginning of the year	2,769,638	2,725,852
Fair value (losses)/gains (Note 6)	<u>(142,026)</u>	<u>43,786</u>
At end of the year	<u>2,627,612</u>	<u>2,769,638</u>

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

	<u>2022</u>	<u>2021</u>
	\$	\$
Level 1	516,402	510,048
Level 2	<u>2,111,210</u>	<u>2,259,590</u>
	<u>2,627,612</u>	<u>2,769,638</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>2022</u>	<u>2021</u>
	\$	\$
A hypothetical 10% increase in the fair value of quoted equity shares would have an effect on fair value of	<u>262,761</u>	<u>276,964</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>2022</u>	<u>2021</u>
	\$	\$
Third parties	<u>423,278</u>	<u>132,502</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>2022</u>	<u>2021</u>
	\$	\$
Supplies	12,980	18,141
Others	<u>4,982</u>	<u>5,083</u>
	<u>17,962</u>	<u>23,224</u>

15. Other current assets

	<u>2022</u>	<u>2021</u>
	\$	\$
Deposits	13,658	13,658
Prepayments	<u>27,249</u>	<u>27,696</u>
	<u>40,907</u>	<u>41,354</u>

16. Cash and bank deposits

	<u>2022</u>	<u>2021</u>
	\$	\$
Cash at bank	6,948,759	6,940,964
Time deposits with financial institutions	<u>1,535,467</u>	<u>1,528,066</u>
	<u>8,484,226</u>	<u>8,469,030</u>

The annual interest rates for the interest earning balances range between 0.55 to 2.10% (2021: 0.40% to 0.80%).

17. Other payables

	<u>2022</u>	<u>2021</u>
	\$	\$
Other payables	891,909	250,200
Accrued liabilities	<u>694,218</u>	<u>789,860</u>
	<u>1,586,127</u>	<u>1,040,060</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 2021	7,777,388	11,422,934	437,768	19,638,090
Additions	–	–	74,486	74,486
At 31 December 2021	7,777,388	11,422,934	512,254	19,712,576
Additions	118,907	60,000	201,854	380,761
At 31 December 2022	<u>7,896,295</u>	<u>11,482,934</u>	<u>714,108</u>	<u>20,093,337</u>
<u>Accumulated amortisation</u>				
At 1 January 2021	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	1,680,729	3,156,656	38,664	4,876,049
Amortisation of deferred capital grants	223,766	367,713	117,252	708,731
At 31 December 2022	<u>1,904,495</u>	<u>3,524,369</u>	<u>155,916</u>	<u>5,584,780</u>
<u>Carrying value</u>				
At 1 January 2021	<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>
At 31 December 2022	<u>5,991,800</u>	<u>7,958,565</u>	<u>558,192</u>	<u>14,508,557</u>

Presented in the statement of financial position as:

	<u>2022</u>	<u>2021</u>
	\$	\$
Current	708,731	648,848
Non-current	13,799,826	14,187,679
	<u>14,508,557</u>	<u>14,836,527</u>

- i. Represents grants received from Ministry of Social and Family Development for the construction of the Buildings.
- ii. Represents donations received from public for the construction of the Buildings.
- iii. Represents grants received from National Council of Social Service for organisational development/client services, which include accounting software, estate management and clients service delivery.

BOYS' TOWN

Notes to the Financial Statements

19. Fund account transactions and balances

	General Fund (i)	MSF restricted funds (ii)					Other restricted funds (iii)					Subtotal	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 \$
2022:															
Incoming Resources															
Grant from MSF	12,870	657,061	1,440,139	1,269,272	729,176	4,095,648	–	1,170	1,755	–	–	–	2,925	4,111,443	
Grant income	a 95,847	30,989	42,358	39,711	18,993	132,051	644,235	323,827	215,590	248,894	85,076	–	1,517,622	1,745,520	
Donations	2,117,639	–	–	–	–	–	628,887	10,601	–	5,664	99,107	–	744,259	2,861,898	
Programme income	21,920	–	–	–	–	–	8,890	2,730	79,904	21,545	490	–	113,559	135,479	
Interest income	7,867	195	267	250	120	832	219	150	67	66	50	–	552	9,251	
Amortisation of deferred capital grants	18 553,816	28,784	39,344	36,884	17,624	122,654	32,261	–	–	–	–	–	32,261	708,731	
Other income and gains	6 15,884	6,641	9,077	8,510	4,070	28,298	7,443	5,106	2,269	2,269	1,702	–	18,789	62,971	
Total income	2,825,843	723,670	1,531,185	1,354,627	770,001	4,379,483	1,321,935	343,584	299,585	278,438	186,425	–	2,429,967	9,635,293	
Resources Expended															
Employee benefits	7 792,086	893,256	1,056,012	957,686	547,479	3,454,433	1,001,189	558,653	232,933	317,937	206,722	–	2,317,434	6,563,953	
Fund-raising expenses	78,719	–	–	–	–	–	31,886	–	–	–	–	–	31,886	110,605	
Programme expenses	19.1 4,370	109,011	87,912	272,778	66,813	536,514	122,183	19,845	134,150	4,302	57,444	–	337,924	878,808	
Depreciation and amortisation expenses	11 213,349	89,192	121,914	114,294	54,666	380,066	99,969	46,446	20,643	20,642	15,482	–	203,182	796,597	
Utilisation of donations-in-kind	5,262	–	–	–	–	–	–	–	–	–	–	–	–	5,262	
Fair value gains on financial assets at FVTPL	6 142,026	–	–	–	–	–	–	–	–	–	–	–	–	142,026	
Other expenses	8 399,002	90,549	123,129	115,433	54,744	383,855	100,966	43,913	30,522	30,522	22,891	–	228,814	1,011,671	
Total expenditure	1,634,814	1,182,008	1,388,967	1,460,191	723,702	4,754,868	1,356,193	668,857	418,248	373,403	302,539	–	3,119,240	9,508,922	
Net Surplus/(deficit) for financial year	1,191,029	(458,338)	142,218	(105,564)	46,299	(375,385)	(34,258)	(325,273)	(118,663)	(94,965)	(116,114)	–	(689,273)	126,371	

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

- Care and share of \$77,134 from National Council of Social Service (NCSS) to Sanctuary Care;
- President Challenge \$59,500 allocated to Residential Service;
- Tote Board Shared Gifting Circle \$113,304 allocated to Clinical Intervention Centre;
- Transformation of support scheme from NCSS of \$21,720 allocated to General fund; the expenditure related to this scheme is \$42,792.50.

BOYS' TOWN

Notes to the Financial Statements

19. 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
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 income and gains	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 expenses	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
Net 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

19. 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.

The Company is vigilant in its use of funds from multiple sources. The programmes and services that are in deficit are primarily due to a decrease in income or an increase in operating costs or manpower expenditure. A deficit as such will be made good by tapping into additional fundraising efforts or using reserves accumulated over the years. This is to ensure that the service delivery and obligations of specific programmes that fall within a range of deficits are not compromised.

19.1 Programme expenses

	<u>2022</u>	<u>2021</u>
	\$	\$
<u>Residential Service (including Outcome-Based Funding)</u>		
Boys' expenses	187,028	163,114
Tuition and others	81,931	69,418
Programme expenses	20,742	23,909
Transport	8,306	1,219
	<u>298,007</u>	<u>257,660</u>
<u>Therapeutic Group Home</u>		
Boys' expenses	72,574	70,965
Professional fees	6,815	6,815
Programme expenses	1,328	1,591
Telephone	574	906
Transport	6,621	2,717
	<u>87,912</u>	<u>82,994</u>
<u>Fostering Agency</u>		
Publicity expenses	70,749	87,148
Transport (foster children)	76,574	43,376
Fostering programmes	101,070	41,850
Transport	19,852	17,872
Foster parents' assessment	2,452	3,495
Telephone	2,081	1,998
Marketing	–	110
	<u>272,778</u>	<u>195,849</u>
Others	<u>220,111</u>	<u>84,291</u>
Total programme expenses	<u><u>878,808</u></u>	<u><u>620,794</u></u>

BOYS' TOWN

Notes to the Financial Statements

20. Financial instruments: information on financial risks

20.1 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>2022</u>	<u>2021</u>
	\$	\$
<u>Financial assets:</u>		
Financial assets at amortised cost	8,907,504	8,601,532
Financial assets at FVTPL	<u>2,627,612</u>	<u>2,769,638</u>
At end of the year	<u>11,535,116</u>	<u>11,371,170</u>
<u>Financial liabilities:</u>		
Financial liabilities at amortised cost	<u>1,586,127</u>	<u>1,040,060</u>
At end of the year	<u>1,586,127</u>	<u>1,040,060</u>

Further quantitative disclosures are included throughout these financial statements.

20.2 Financial risk management

The main purpose for holding or issuing financial instruments is to raise and manage the finances for the Company'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.

20.3 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.

20.4 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.

BOYS' TOWN

Notes to the Financial Statements

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

20.4 Credit risk on financial assets (continued)

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.

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 Company (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.

20.5 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 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.

21. 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 Company for the current reporting year.

22. 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 Company 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 Company's financial statements in the period of initial application.

BOYS' TOWN

Notes to the Financial Statements

22. 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>
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
Various	Amendments to FRS 1 and FRS Practice Statement 2: Disclosure of Accounting Policies	1 January 2023

23. Authorisation of financial statements

These financial statements were approved by the Board of Directors and authorised for issue on 3 April 2023.



BOYS' TOWN
**Residential
Services**

BOYS' TOWN
**Clinical Intervention
Centre**

BOYS' TOWN
YouthReach

BOYS' TOWN
**Fostering
Services**

BOYS' TOWN
**Sanctuary
Care**

BOYS' TOWN
**Adventure
Centre**