

**STRENGTH IN UNITY:
TRANSFORMING OUR
COLLECTIVE FUTURE**



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FOREWORD

01



A MESSAGE FROM OUR PATRON

Over the past few years, Singapore has been doing more to support mental health, especially after the stresses of the COVID-19 pandemic brought it to the forefront of our conversations.

Unfortunately, the number of suicides last year increased to a new high.

We must therefore redouble our efforts to prevent suicides.

To do so, our whole community must be involved. We must reach out to those in distress to help give them the support they need. We must also strive to create a safe and nurturing environment in Singapore, where people know they are valued and feel empowered to talk about their personal struggles.

The Samaritans of Singapore has continued to play a crucial role on both these fronts.

You have provided a crucial lifeline to those in crisis through your 24/7 suicide and crisis care support. SOS has also done much to raise the awareness of suicides in Singapore and to reduce the stigma around those seeking help for mental health.

I thank everyone at SOS for these unwavering and tireless efforts.

The Government will continue to do its part to improve support for mental health in Singapore.

Through the work of the Interagency Taskforce on Mental Health and Well-Being, we have been working to improve mental health services, develop better assistance at our workplaces, and strengthen support for our youth.

Working together, I am confident we can make a difference.

We can bring hope to our fellow citizens in their darkest hours.

We can build a more supportive and empathetic Singapore.



Mr Lawrence Wong

Deputy Prime Minister and Minister for Finance



CHAIRMAN'S MESSAGE

While our society continues to become accustomed to the 'new normal' post COVID, the notable increase in service users across our resources during the pandemic has continued, a strong indication of the changing tides of how suicide and help seeking are perceived in Singapore.

Many, especially the youths, have been imperative to this shift, both through their words and their actions. However, with the increasing diversity and complexity in the profile of our service users, SOS is cognizant that we must continue to ensure that we are relevant, effective and that our resources remain sustainable and available for anyone who require our support.

The sustainability and future proofing of SOS are core priorities in our strategic plan. To this end, SOS took the step of changing its legal structure by transiting from a society to a company limited by guarantee. The transition was an opportunity for SOS to update its Constitution and enhance our mission of being an available lifeline to anyone in crisis while limiting our members' liabilities.

Samaritans of Singapore Limited was incorporated on 23 December 2022 and the Company commenced operations on 1 April 2023. The transition was seamless, and it was business as usual throughout. This milestone was made possible by the strong commitment and support of all our internal stakeholders - members, volunteers, and staff.

'Strength in Unity: Transforming our Collective Future'
Our theme for the year reflects our firm commitment to champion and drive the social movement of making suicide prevention everyone's business. It is a reminder of the meaningful connections we have formed, and our resolve to collaborate with many more in the years to come.

"Alone, we can do so little; together, we can do so much".

Enhancing our capacity through collaboration with others in the social service ecosystem is another key priority of our strategic plan. This past year, we've partnered with organisations and individuals from all walks of life, through both our signature events and various outreach initiatives.

To serve as a lead agency in suicide prevention, we strive to continually review and enhance our programmes and services to ensure their effectiveness and relevance, leveraging on technologies and data analytics tools. We remain vigilant on the high-risk groups in our community, of which the youth and elderly population have come under our attention. Our ongoing efforts to improve our capabilities include sector benchmarking, independent and professional evaluations of service processes and quality, and international certification of our core service specialists.

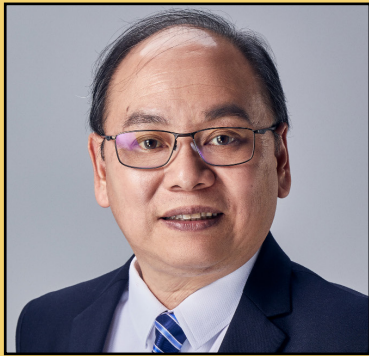
In closing, I want to take a moment to express my heartfelt gratitude to every member, volunteer, and staff of SOS. Without your passion and unwavering commitment, we would not be able to achieve our mission of being an available lifeline to anyone in crisis.

I would also like to thank our community partners, donors, and friends of SOS who form a vital part of what we do. Your continued support and generosity have an immense impact on the lives of those we serve. As we look ahead, let's continue to build on our partnerships and find new ways to collaborate.

Together, let's work towards a world without suicide.

Ms Lee Sook Fung
Chairman of SOS

FOREWORD BY THE CHIEF EXECUTIVE



The past financial year has been a pivotal period in SOS' efforts to support the at-risk community, amplifying not just our capacity and capabilities in supporting those in distress, but also in inspiring and activating the wider community to play their part in this landscape.

Help-seekers continue to seek support, with SOS seeing a 135.9% increase in service users across our resources in 2022. This, coupled with our introduction of 'Light in the Dark', Singapore's first support group for individuals struggling with suicidality, have reiterated our steadfast efforts to support those who need our help.

Having said that, more can and must be done. In FY22/23, we de-escalated and prevented 4 cases from imminent suicide every 72 hours. Along with an increasing number of at-risk youths across our community, SOS is conscious that we must continue to enhance our resources to meet the everchanging needs of the suicide prevention landscape, and to step up our collaborative efforts to widen the network of support.

We have also revamped our existing mode of operations based on our three key pillars – suicide prevention, intervention, and postvention, to create an integrated service delivery approach to ensure those in distress can seek help through any of our touch points. Along with the enhancements to our programmes and services, I'm confident that this will allow SOS to continue filling the gap, as we step up our efforts to support the at-risk community.

As we look ahead to the next stage of our suicide prevention efforts, SOS has also identified eight core pillars that will guide us in our strategic plans for the next three years:

- 1 Building on Current Systems to Enhance Capabilities
- 2 Cultivating a 1-SOS Culture
- 3 Deepening Counselling Competencies to Address Acute Cases
- 4 Developing Research Strategy & Roadmap
- 5 Enabling SOS' Sustainability
- 6 Enhancing SOS' Volunteer Management Framework
- 7 Rallying Community to be the First Resource in Suicide Prevention
- 8 Serving as the Lead Agency in Suicide Prevention

As we continue to pursue new possibilities through collaboration with our community partners, these eight core pillars will guide our foundation with which we plan and deliver our programmes and services, so that we may



maximise the support we provide for those in distress, and the impact that we have on the wider community.

The milestones that we have achieved, just like the ones in the past, are attributed to the unwavering efforts of our Samaritans as well as the generous contributions of our donors and partners, who have all been essential in not only enhancing the quality of our resources for those in distress, but also in advocating for suicide prevention among the wider community. For this, I'd like to express my sincere appreciation for all the work that you have done, and I hope that we may all continue to work towards a 'zero-suicide' society together.

Mr Gasper Tan
Chief Executive of SOS





**STRENGTHENED
BY OUR PURPOSE**

04

ABOUT SOS

Founded in 1969, Samaritans of Singapore (SOS) is dedicated to providing confidential emotional support to individuals facing a crisis, thinking about suicide or affected by suicide. Non-religious and not for profit, our work focuses on crisis intervention and suicide prevention, intervention and postvention.

VISION

To be the premier organisation in suicide prevention

MISSION

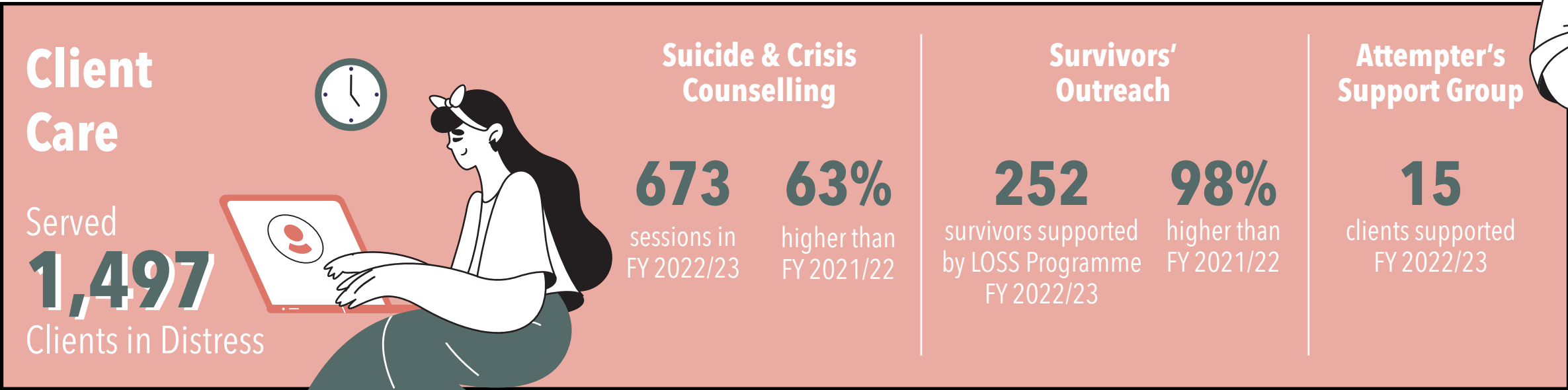
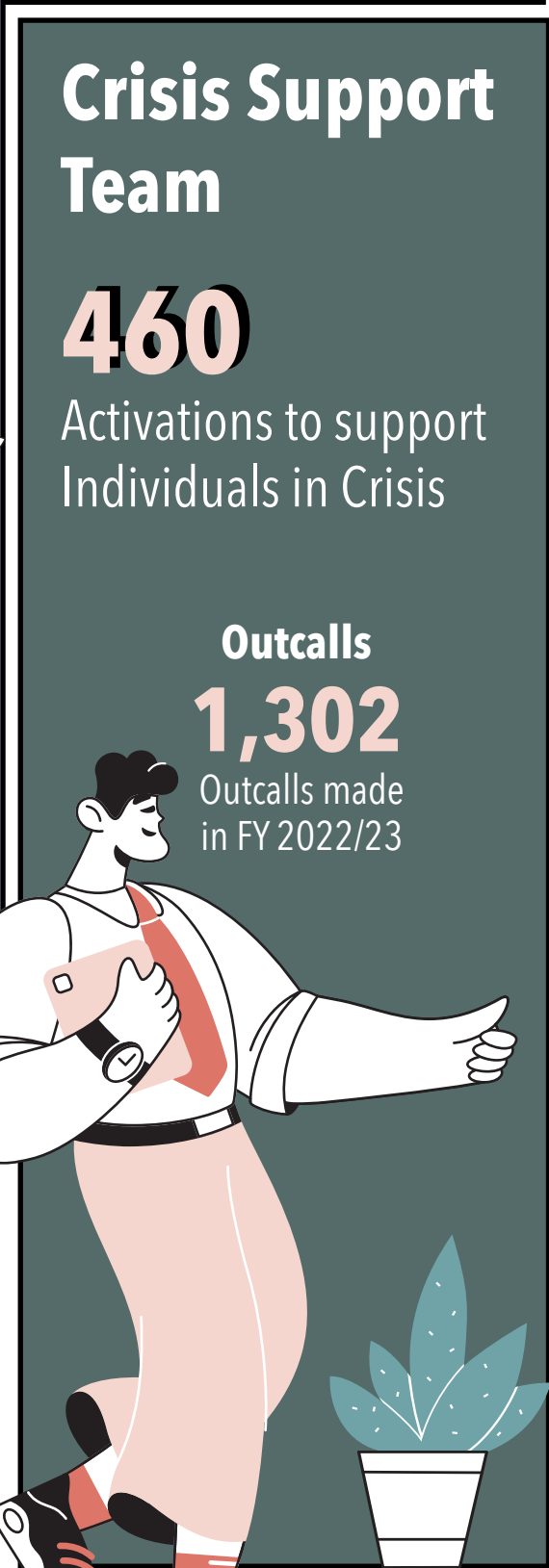
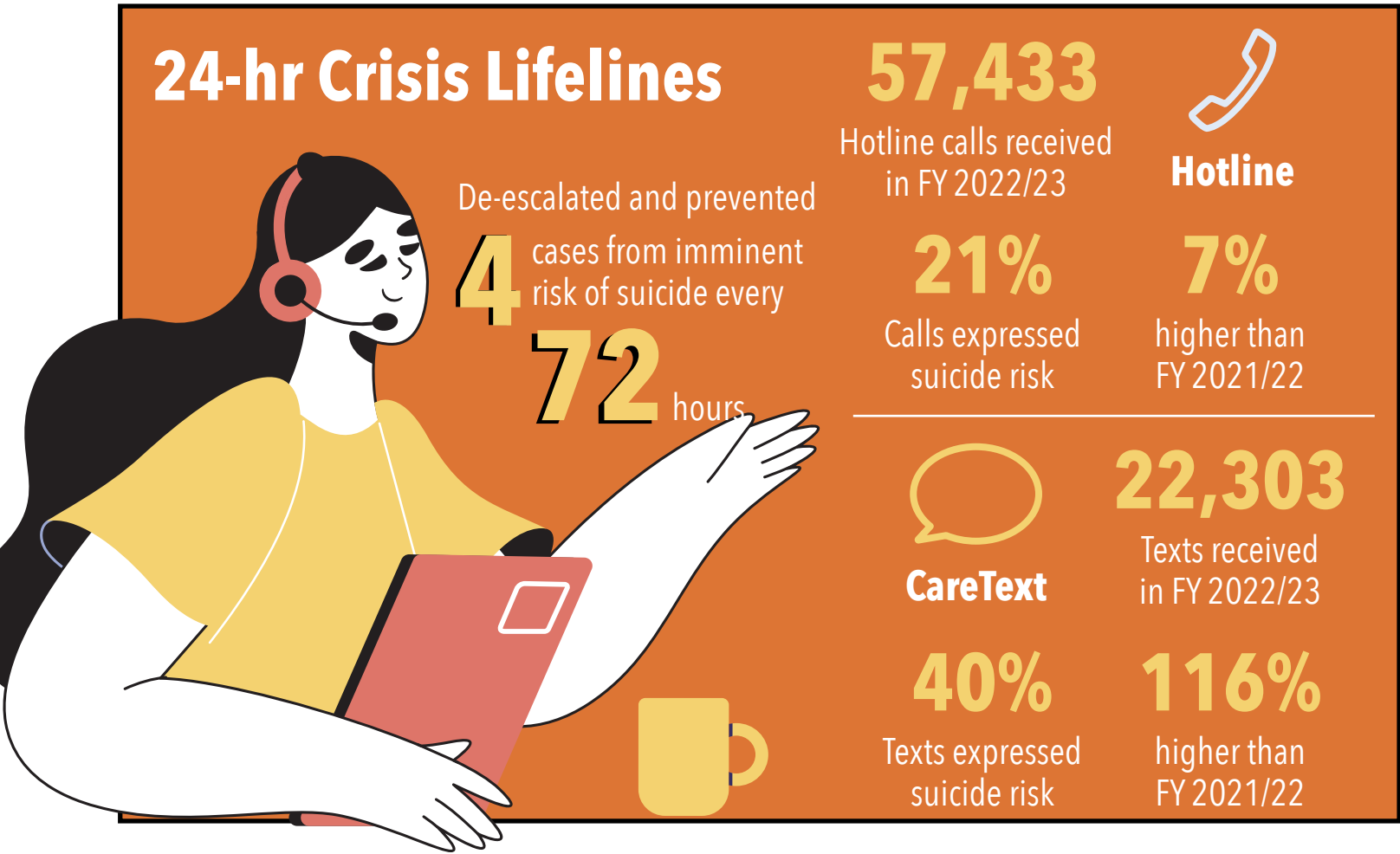
To be an available lifeline to anyone in crisis

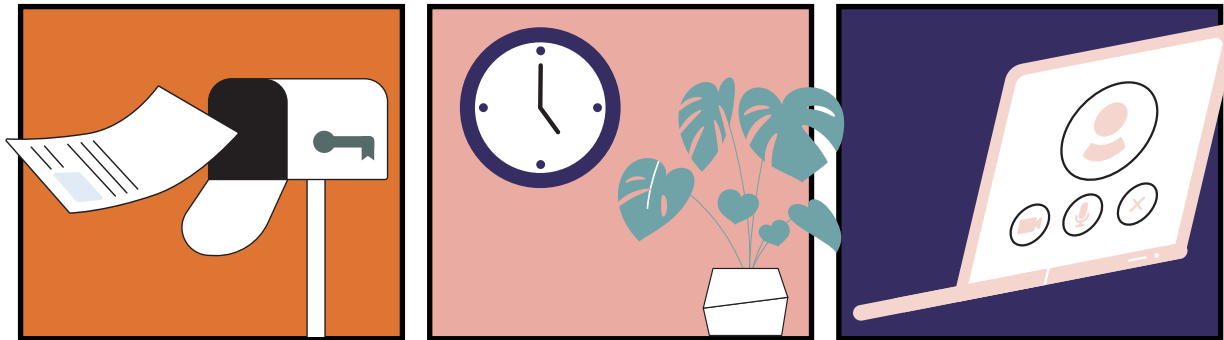
CORE VALUES

Respect, Accountability, Confidentiality, Collaboration



DELIVERING ON OUR MISSION TO BE AN AVAILABLE LIFELINE TO ANYONE IN CRISIS





As the only social service agency in Singapore that provides round-the-clock crisis care through our 24-hour Hotline and 24-hour CareText services, our integrated programs and support pillars also reduce the barriers for help-seeking individuals and ensure continuum of care for our users at a critical time in their lives.

STRENGTHENING CARE DURING CRISIS

05

24-HOUR HOTLINE

Since our inception in 1969, SOS' 24-hour Hotline has been a cornerstone in supporting at-risk individuals who have reached out in times of crisis. In FY22/23, we answered 57,433 calls across a total of 8,893 unique service users, with an increase in call volumes recorded across individuals of all age groups.

Across all age groups, some of the most frequent problems presented included issues around romantic relationships, employment and financial difficulties, family problems as well as loneliness – issues largely similar to what was identified in FY21/22. Mental health problems also made up 22% of all calls answered and were raised across all age groups.

Total Calls by Age Range

Age Range	Total Calls	Percentage
5 - 9	19	0%
10-19	3,837	7%
20-29	6,301	11%
30-39	4,678	8%
40-49	6,661	12%
50-59	5,510	10%
60-64	1,800	3%
Above 65	3,708	6%
Unknown	24,919	43%

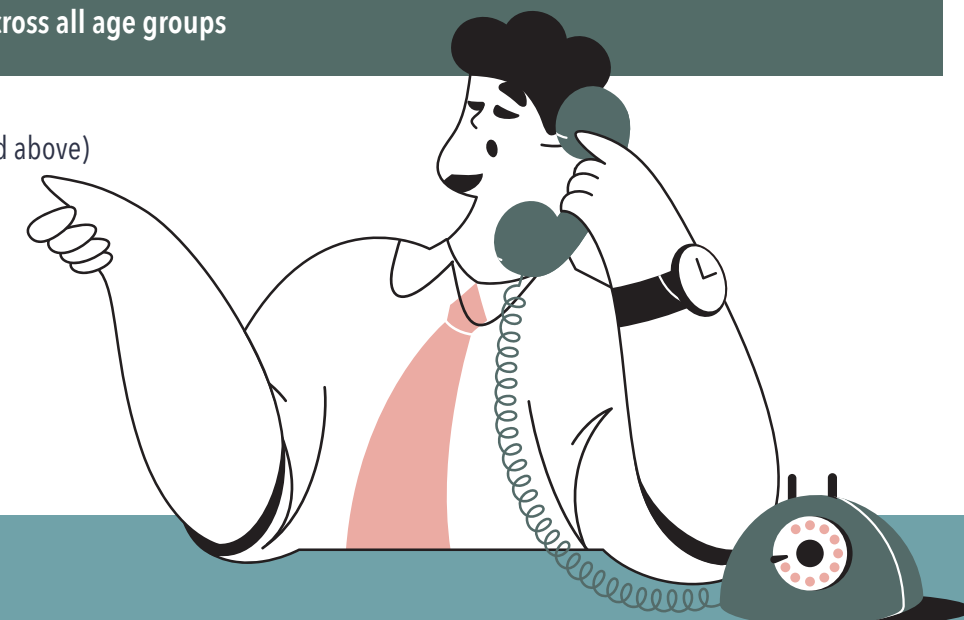
Insights

- 38% increase in calls from individuals aged 20-29 compared to FY21/22.
- 42% increase in calls from individuals aged 40-49 compared to FY21/22.
- 76% increase in calls from individuals aged 50-59 compared to FY21/22.
- Calls from youths (individuals aged 29 and below), represented 50% of all calls with suicide risk (3,987).
- Mental health problems make up for 22% of all calls answered and were raised in all age groups.
- Number of Unique Clients: 8,893



Top reasons for suicide risk across all age groups

1. Employment and Financial Difficulties
2. Medical Problems (mainly for age 50 and above)
3. Family Problems



Most Frequent Problems Presented by

29 and below	30 - 59	60 and above
1. Romantic Relationships	1. Medical Problems	1. Medical Problems
2. Employment and Financial Difficulties	2. Employment and Financial Difficulties	2. Family Problems
3. Family Problems	3. Family Problems	3. Loneliness

Most Common Problems Presented

Physical	7%
Social	17%
Financial	13%
Psychological	35%
Relationship	19%
Sexual	1%

Breakdown of Total Calls

Contact Type	Apr22 - Mar23
Calls with Suicide Risk	12,323
Other Crisis Calls	18,014
Regular Calls	20,029
Enquiry and Unrecorded	7,067

Outcalls

Number of Outcalls Made	5,336
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24-HOUR CARETEXT

Launched on World Suicide Prevention Day in 2022, SOS' 24-hour CareText WhatsApp platform was developed to meet the needs of distressed youths through a communication format that they would feel more comfortable discussing their issues on.

In FY22/23, a total of 9,305 unique clients were served, with 40% of all incoming messages answered expressing suicidal ideation or plans. Individuals aged 20-29 formed the majority of service users supported (38%), while younger children aged 5-9 made up 2% of all text messages answered, underlining the concerning trend of an increasing number of younger individuals struggling with mental and suicide-related issues.

Total Chats by Age Range

Age Range	Total Texts	Percentage
5 - 9	242	2%
10-19	8,004	36%
20-29	8,599	38%
30-39	3,172	14%
40-49	1,256	6%
50-59	354	2%
60-64	54	0%
Above 65	93	0%
Unknown	569	2%

Insights

- 40% of incoming messages received expressed suicidal ideation or plans.
- The number of texts expressing suicide risk increased by 53% (8,196 vs 5,360).
- Mental health problems make up 19% of all texts answered and was raised across all age groups.
- Number of Unique Clients: 9,305

Most Frequent Problems Presented by

10 - 19	20 - 29
1. Family Problems	1. Family Problems
2. Studies and School-Related Problems	2. Employment and Financial Difficulties
3. Romantic Relationships	3. Romantic Relationships

30 - 59	60 and above
1. Employment and Financial Difficulties	1. Medical Problems
2. Family Problems	2. Concern for Third Parties
3. Concern for Third Parties	



Top reasons for suicide risk across all age groups

- 1. Family Problems
- 2. Employment and Financial Difficulties
- 3. Romantic Relationships

Outgoing Text Messages

Number of SMS Sent	3,219
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Most Common Problems Presented:	
Physical	6%
Social	8%
Financial	14%
Psychological	62%
Relationship	29%
Sexual	1%

Active Rescue Work

Top problems presented among clients requiring active rescue:

- Financial Difficulties
- Social Issues (e.g. family abuse, gambling)
- Relationship Issues (e.g. family members, romantic partners, peers in school)

CLIENT CARE

In recent years, SOS' Client Care has transformed its primary service to focus on continuum of care primarily through providing short-term counselling intervention for the management of suicidality and suicide bereavement in the acute stage. The team has undergone various speciality trainings in the scope of suicidality and suicide bereavement management, and currently consists of 10 counselling professionals including 1 manager, with an average caseload of 35-40 per person.

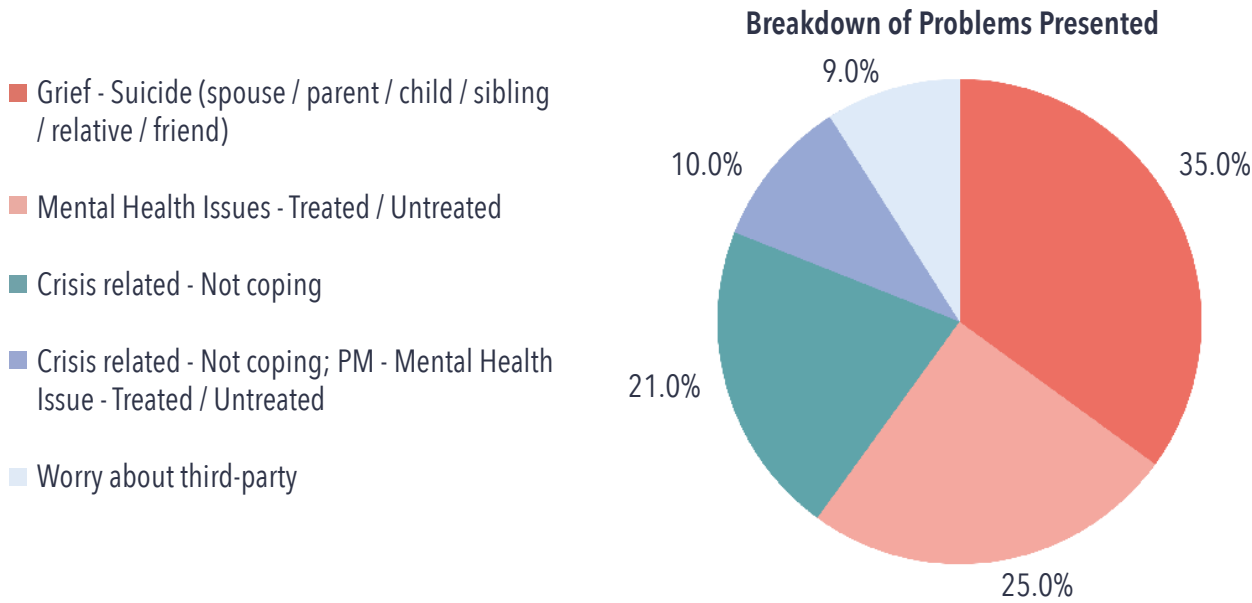
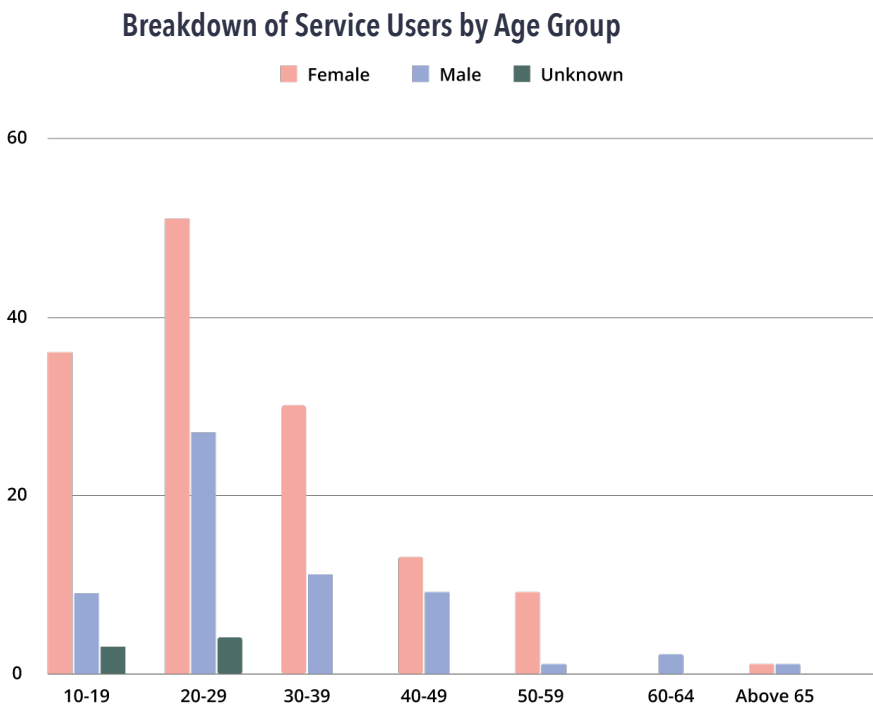
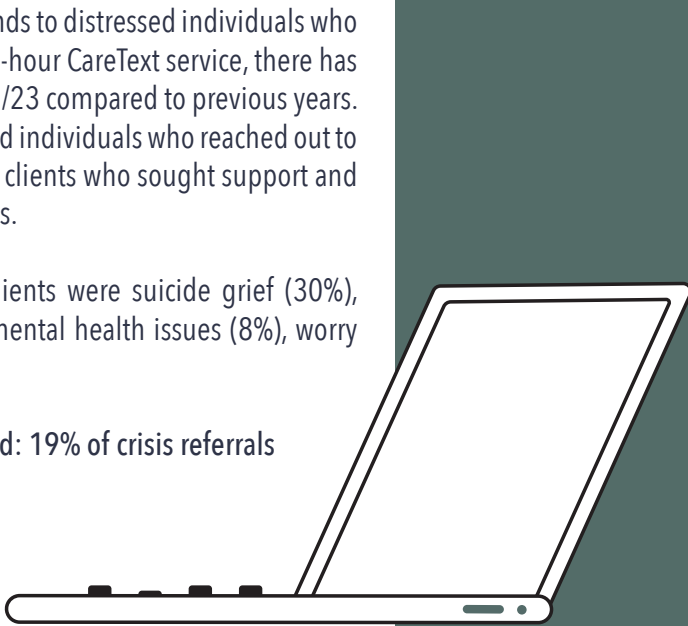
In FY22/23,
the Client Care team supported a total of
1,497 service users across
its resources.

CAREMAIL

Manned by professional counsellors, SOS' CareMail email service responds to distressed individuals who write in requesting for support. However, since the inception of SOS' 24-hour CareText service, there has been a significant decrease in clients serviced through CareMail in FY22/23 compared to previous years. Most of the service users who utilised CareMail in the past year comprised individuals who reached out to seek counselling services for managing suicide loss, followed by at-risk clients who sought support and resources for mental health-related issues.

In a nutshell, the most common problems presented by CareMail clients were suicide grief (30%), mental health issues (22%), crisis-related issues (19%), crisis related/mental health issues (8%), worry about third-party (8%).

Total Number of Medium to High Suicide Risk Cases Supported: 19% of crisis referrals



Testimonials from Clients

“Thank you for your kindness and patience. I can really feel your kindness through your email, so thank you for every word and every thought you put into your email.

- Client Y

“Once again, thank you Pat for the support. I genuinely appreciate it. I thank you for being supportive and lending a listening ear. Do take care of yourself too.

- Client X

CRISIS COUNSELLING & SUPPORT GROUPS

SOS' Client Care team focuses on two key areas of crisis services – crisis counselling and support groups.

Crisis Counselling

This service involves our counsellors, who are trained in the utilisation of Collaborative Assessment and Management of Suicidality (CAMS) and crisis intervention, supporting clients through one-on-one counselling via face to face or/and online platforms. These short-term counselling interventions are for clients with medium to high risk of suicide, who occupy roughly 19% of cases referred. Aside from suicide crisis, the team also provides grief counselling to persons affected by suicide losses – a unique local service in Singapore.

The number of clients supported in FY22/23 were similar to that of the previous financial year, with 24% of clients aged between 10-29 years of age. In FY22/23, there was also a 27% decrease in the overall number of counselling sessions, with this largely attributed to the re-positioning of this service for medium to high-risk cases. The majority of these clients were referred to community partners and/or relevant resources for long term care once the suicide risk was de-escalated.

Number of Counselling Sessions: 673

Testimonials from Counselling Clients

“Yunyi has been a patient, warm and supportive counsellor. I have benefitted greatly throughout the months, especially in coping with the trauma experienced from a family member suicide with practical guides and methods. I thank the SOS team for the dedicated efforts at supporting mental health and suicide related conditions.”

“Ms Fu Danfeng is a very professional counsellor. She did her best to guide me to be more positive in my life and taught me to accept who I am today and be more compassionate and love myself unconditionally. She had also put in extra mile efforts to provide me with a lot of useful handouts for reading. She is always very attentive to listen to my problem and the counselling sessions had helped me how to cope with my problem better because everyone would do the mistakes and learnt from the mistakes. Overall, I have great positive change and feel more optimism in approaching life. I also have noticed better bonding ties with my hubby and son after the sessions.”



Crisis Support Group

In August, SOS launched its latest support group 'Light in the Dark', Singapore's first support group to assist individuals struggling with suicidality, to provide them with support and guidance as they navigate through their struggles. Aside from these efforts, the team also works collaboratively with external partners to offer seamless care for those in need, as well as regularly engages in outreach efforts to cross-share knowledge and expertise to enhance the holistic support for the community.

Total Number of Clients participated in 'Light In The Dark' (LITD): 15

Testimonials from LITD Participants

“The sharing of everyone's experiences helped me feel not alone and made me able to identify common threads that led to our similar situations.”
- Anonymous

“I thought everyone (facilitators included) was really encouraging and respectful of each other. I personally felt really safe and would feel comfortable going back!”
- Anonymous

Testimonials from Community Participants

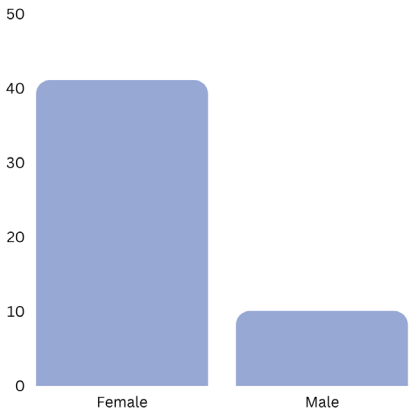
“On behalf of my agency, I would like to thank you for your willingness to share with SCS much of the good work and best practices that you have accumulated from your experiences, so that SSAs like us can learn from and better serve our beneficiaries! Please also accept the many positive feedback from my colleagues about the thoroughness and practicality of the sharing today.”
- Singapore Cancer Society



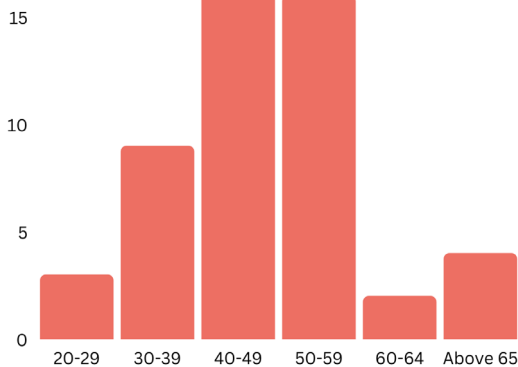
LOCAL OUTREACH TO SUICIDE SURVIVORS (LOSS) PROGRAMME

The LOSS programme provides immediate and long-term support to individuals who have lost a loved one or someone they have known to suicide death. In FY22/23, the LOSS programme supported 252 suicide survivors through emergency activation services, individual suicide bereavement counselling for next-of-kin and structured/open support groups.

The 'Healing Within' support group is a psychoeducational closed group consisting of six fortnightly sessions, and once completed, clients are invited to join 'Healing Bridge' – an open support group. In FY22/23, a total of 31 sessions were conducted across both support groups.



Gender



Age

Testimonials from Clients

“I’m grateful to hear from others who are at different points in their journey, our loss was very recent so I appreciate hearing from others at different stages in their journey.”
- Anonymous

“I feel relieved and lighter with a safe platform to speak about these things.”
- Anonymous

ISOS Loss Day – 20 November 2022

Observed globally every year, International Survivors of Suicide Loss (ISOS) Loss Day is an event where those who have lost someone to suicide can come together to connect, understand and find hope through their shared experiences.

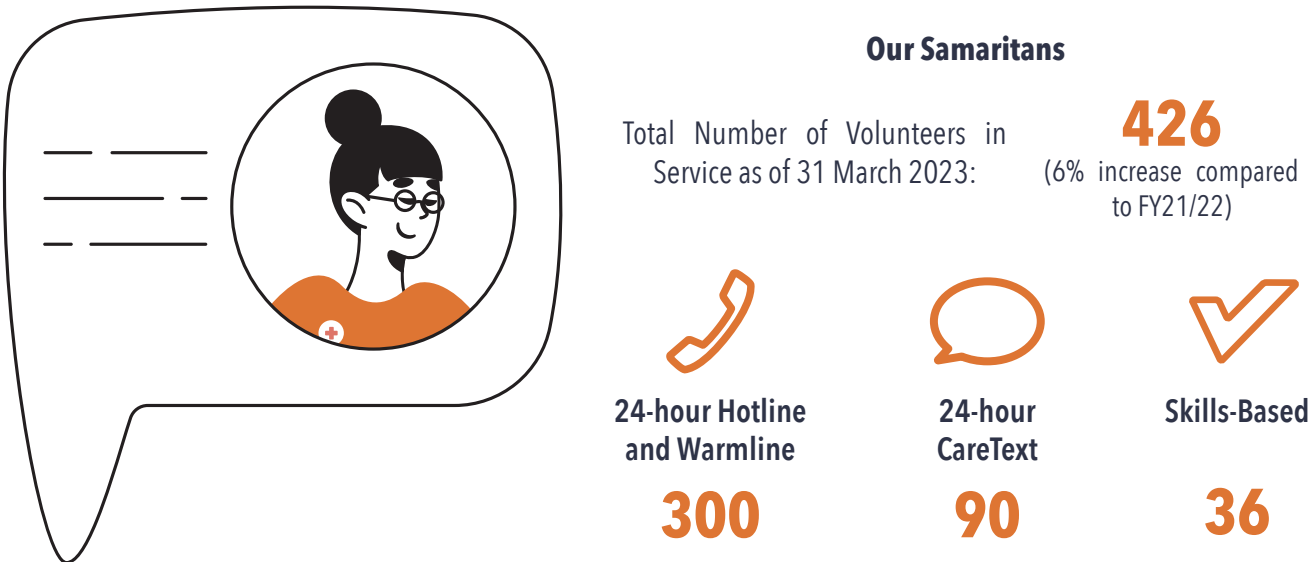
Themed ‘The Refraction of Grief’ for 2022, SOS commemorated this event at Marina Bay Sands Expo and Convention Centre. With more than 70 participants in attendance, the program on that day included multiple sharing sessions around suicide grief, as well as workshops aimed at helping survivors of suicide loss through their grief journeys.

A digital art piece of a sunflower was also created as part of this event. Sunflowers, the sun-ward facing flowers, are known to be planted in radioactive soil, where they help to de-radiate its surroundings, just as in Chernobyl and Fukushima, serving as a powerful motif for guests to remember this event by.



VOLUNTEER MANAGEMENT

Our volunteers are at the heart of what we do at SOS, enhancing our support for the at-risk community via our 24-hour Hotline, 24-hour CareText and other initiatives as part of our skills-based volunteering projects, serving in roles such as our Board of Management and various committees. In comparison to FY21/22, there was a 6% increase in the total number of volunteers, and in FY22/23, each volunteer contributed an average of 78.5 hours of service, equating to the manpower of 16 full time staff members.



Among our 426 volunteers...



Continual Trainings and Enrichment Sessions

Programmes to develop and enhance skillsets are an important cornerstone of SOS' practices, to ensure that our Samaritans can support our service users to the best of their abilities. SOS conducted a range of social events and activities for our staff and volunteers for our hotline and CareText services, with a 31% increase in these engagement efforts compared to FY21/22.

We engaged external partners in facilitating enrichment sessions to help our Samaritans better understand the plights that those in distress may be going through, and the importance of our work in supporting them. Apart from these upskilling opportunities, SOS also coordinates social events and activities, to facilitate stronger relationships between our staff and volunteers, as well as to create a unified community in supporting those in distress.

Category	Programme
24-hour Hotline	
Continual Training by Staff / Volunteers	Supervisors' Training
	Volunteers' Touchbase Sessions
	BCP Briefing Session
	Peer Check-In Supervision Briefing
	Beyond Blue (Module 1-3)
	Peer Check-in
24-hour CareText	
Continual Training by Staff / Volunteers	Briefing for Cross-deployed volunteers
Enrichment sessions by External Partners	Talk on Borderline Personality Disorder
	IMH Visit
	LOSS Talk
	Talk on Bipolar Disorder
	Caregiver sharing on Schizophrenia: One Man, Two Husband by Margaret Ong



3. Strengthening Care During Crisis

Events and Activities	
Category	Programme
AGM and EOGM	Pre-AGM Sharing and Chat
	52nd AGM
	Pre-EOGM Sharing and Chat
	EOGM
Signature Events	Family Day
	Turning Blue Party
	Spark the Change Fest
	International Volunteer Day 2022
	Panel Retreat
	Annual Luncheon
Internal Engagement	Cohort Engagement Sessions
	Munch Bunch
	Festive Gatherings
Wellness Activities	Yoga for Beginners
	Stress Busting Strategies



We believe that suicide prevention is everyone's business and work with diverse partners to widen the safety net.



**STRENGTH
IN UNITY**

06

TRAINING & DEVELOPMENT

SOS’ training programmes and workshops are a key part of the advocacy work that we do, helping to both educate the community on Singapore’s suicide landscape, as well as equip them with the knowledge and skills to support individuals in distress through their struggles, and to direct them to the appropriate resource channels.

In FY22/23, a total of 888 participants were trained across 44 sessions, ranging from general members of the public to practitioners in the social service sector. We also work closely with Institutes of Higher Learning (IHLs) such as the Singapore University of Social Sciences (SUSS) and Executive Counselling and Training Academy (ECTA), to co-create and develop courses on subjects such as remote counselling, phone counselling and suicide intervention, with a 68% increase in IHL student participants compared to the year before.

With these opportunities to collaborate with the community, SOS continues its efforts in suicide prevention to create a society equipped with the knowledge and skills in supporting those in distress, to ensure that anyone in need can receive help.

Programme	Number of Runs	Attendance (pax)
Academic Trainings	8	275
Gatekeepers Intervention Skills Workshop (GISW) / Suicide Assessment Risk	8	109
Managing Suicide Crisis on the Helpline	12	180
Suicide Intervention Skills Workshop (SISW)	13	263
Others (e.g. customised training)	3	61
Total	44	888

Training Network Model 2.0 (TNM 2.0)

During this financial year, SOS was also one of seven collaborators with the Social Service Institute (SSI) on the Training Network Model 2.0 (TNM 2.0). This programme aims to build a sustainable learning ecosystem for the social service sector, while helping to enhance the capacity of the appointed SSAs to offer training and consultancy services to the sector. Under this initiative, SOS has developed seven new courses on suicide intervention and volunteer management, tiered at different levels to meet the needs of the various learners, and these courses emphasise on capacity and competency building within the community and sector to enhance skillsets.

- 1. Suicide Intervention Skills Workshop (SISW)
- 2. Suicide Loss: Post-Crisis Management (Level 1)
- 3. Suicide Loss: Psychological Interventions (Level 2)
- 4. Providing Emotional Support to Persons with Potential Suicidality (WSQ)
- 5. Managing Suicide Crisis over Phone
- 6. Managing Suicide Crisis over Text-based Platforms
- 7. Support the Implementation of Volunteer Programmes

These courses serve as an effective way to educate and equip not just the wider community keen to support those in distress, but also social service practitioners keen to enhance their abilities to better support their respective communities.

Participant Feedback from Sessions

“Excellent training and professionalism, will definitely recommend, especially for those who are new to suicide/crisis interventions, but there is value even for those with some experience.”
- Participant of ‘SISW’, Police Officer, July 2022

“It has been a very enriching two days. As I looked back on the many conversations with friends who have depression and suicidal thoughts, I realised the many ‘mistakes’ I have made, and now know the correct techniques to use.”
- Participant of ‘SISW’, FSC Social Worker, March 2023

“Trainers were effective even though it was a short workshop, but they managed to use their real-life experiences to illustrate cases and how to handle them.”
- Participant of ‘Managing Suicide Crisis Over the Helpline’, Staff Managing their Agency Helpline, February 2023



COMMUNITY DEVELOPMENT

Beyond our trainings and workshops, SOS also conducts community-wide programmes for individuals keen to learn more about suicide and how to support those in distress, as well as industry-trained professionals who want to sharpen their skillsets. Through these efforts, we're able to extend the reach of our advocacy and educational efforts, creating a wider network of support for anyone in the community in need of help.

Be A Samaritan (BAS) Programme

Officially launched in July 2022, SOS introduced our BAS programme to equip members of the community with the confidence, knowledge and skills to be a first responder and an available lifeline for anyone in distress or who may be experiencing a suicide crisis. Across FY22/23, more than 1,500 participants were trained through this programme, furthering our efforts in activating the wider community in our suicide prevention efforts.

BAS Programme (July 2022 - March 2023)	
Number of Attendees	1,502
Number of Organisations	26 (2 public runs)

Participant Feedback from Sessions

It was a big success and my Staff told me they enjoyed the workshop. The Trainers/Speakers were very articulate and knowledgeable. The Workshop Facilitators were passionate about what they were doing and were able to guide the small groups well. The Content Design for the Workshop was able to simulate "real-life" crisis situation and enabled my Staff to try out various roles. A big thumbs-up for these Trainers/Facilitators/Content Designer.

- Joseph Choo (Director of Human Resources & Administration)
Bridge Alliance

The contents of the module were useful for frontline staff in our Active Ageing Centre to be equipped on how to identify persons who have suicidal ideation and how to provide basic attending skills. The virtual modules pre-workshop covered the theoretical portion of the lecture followed by a face-to-face session of role plays and review.

- Ms Grace Tan (Senior Medical Social Worker)
Methodist Welfare Services

The programme equipped colleagues with skills and the confidence to identify peers who may be at risk to themselves and provide support when necessary. The content was effective and easy to remember, which is crucial in responding to others in distress. Furthermore, the trainers were engaging and kept the session lively.

- James Tong (Case Manager)
Khoo Teck Puat Hospital

Suicide Risk Assessment (SRA)

This programme helps participants to further assess the suicide risk of those who may be struggling, to offer relevant and effective support, catering largely to those in contact with at risk individuals due to their roles or job functions. Participants also gain insights and awareness into how personal and societal attitudes about suicide influence the support process, creating a more holistic training programme.

SRA Sessions (July 2022 - March 2023)	
Number of Attendees	49
Number of Organisations	2

Mindful Bytes Programme

Mindful Bytes aims to educate individuals, especially youths, with knowledge and skills to effectively support a person that shows suicide risk in the digital space by using expression of concerns that are appropriate and non-stigmatizing.

Mindful Bytes Talks (April 2022 - March 2023)	
Number of Attendees	189
Number of Organisations	6

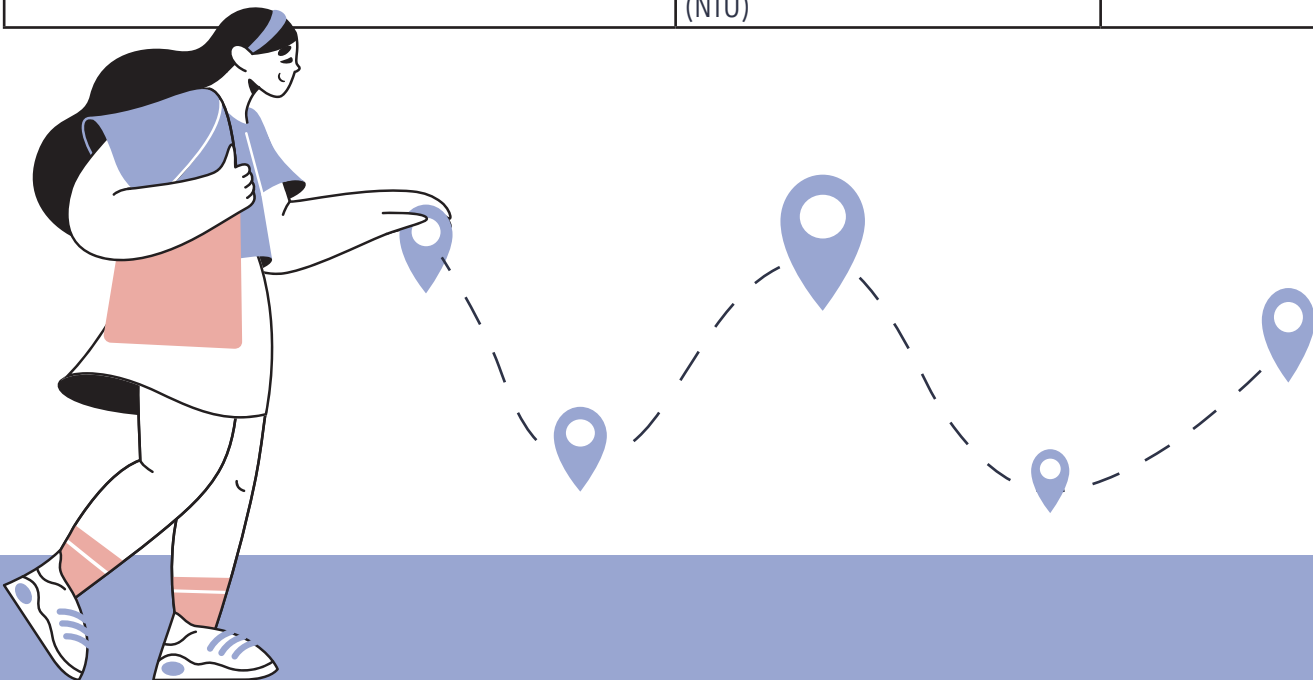
Mindful Bytes Workshops (April 2022 - March 2023)	
Number of Attendees	139
Number of Organisations	5



OUTREACH

In FY22/23, SOS conducted external talks for close to 3,000 participants, ranging from understanding more about Singapore's suicide prevention landscape to current statistics and how to spot warning signs of a distressed individual. Through these engagements, SOS is expanding the local network to help the at-risk community and work towards reducing the stigma associated with suicide.

Topic	Organisations	Attendance (pax)
Campaign for Change (Powered by Tweets)	Twitter, Inc	172
Christian Mental Health Conference	Christian MHA	100
Finding Balance and Stay Recharged: Mental Wellness Workshop	Telok Kurau Studios	19
How Can We Do Our Part at Home	Covenant Community Methodist Church (CCMC)	28
IMH Suicide Prevention Webinar	Institute of Mental Health (IMH)	880
Mental Health Film Festival Singapore	Mental Health Festival Asia 2022	25
NCSS Capability Circles Engagement Session: Volunteer Management	National Council of Social Service (NCSS)	160
NBS Talk: To Be an Available Lifeline to Anyone in Crisis	Nanyang Business School (NBS)	30
Self-Harm & Suicide	Singapore Polytechnic (SP)	35
Singapore Institute of Technology (SIT) Stressbuster Week	Singapore Institute of Technology (SIT)	30
Singapore Red Cross Humanitarian Conference	Singapore Red Cross	500
Social Impact Week (SIW) - Expert Sharing	Nanyang Technological University (NTU)	15



Social Impact Week (SIW) - Volunteer Sharing	Nanyang Technological University	15
SOS & its Role in Suicide Prevention	Orchard Neighbourhood Committee	18
	Deloitte	17
	HealwithNav	34
	MINDEF	200
	Khoo Teck Puat Hospital (KTPH)	16
	Almac Clinical Technologies	35
	YR Industries Pte Ltd	27
	Catholic Junior College (CJC)	60
Suicide Prevention: More than calling SOS, Trends & Reflections	Ang Mo Kio Family Service Centre (AMKFSC)	60
Suicide Prevention: The Myths, Misunderstood and Moving Beyond Misconceptions	Mental Health Festival Asia 2022	155
Talent & Volunteer Management	SGOOD	30
Things You Need to Know About Suicide	Nanyang Technological University (NTU)	60
The Suicide Club	Church of our Savior + Arts Collective	150
TikTok Youth for Good	TikTok	16
Volunteer Management	Nanyang Polytechnic (NYP)	70
Total number of participants		2,957





Our impact is multiplied through those who believe in our cause and support us in intervening and de-escalating suicide risk of individuals in crisis.

OUR COLLECTIVE IMPACT

FUNDRAISING EVENTS

Spark the Change Fest - 3 September 2022

In conjunction with World Suicide Prevention Day, we organised our inaugural "Spark the Change Fest 2022" on 3 September 2022 in Sentosa where we held our first physical 3K #HOWRU Walkathon followed by a music festival. For the first time, we worked closely with a group of students across all six local universities who supported us in creating awareness for youths to spark the change surrounding mental health and suicide prevention.

We were extremely heartened by the fantastic turn out and the support from all our sponsors, partners and thousands of individuals from the community who came in solidarity to show their love and support for individuals who may be facing a difficult time. The festival served as a timely reminder that those in crisis need not face their struggles.

Thanks to everyone's support, we raised a total of **\$310,843**.



ChariTrees - 20 November 2022

In the 12th consecutive edition of ChariTrees, we saw Marina Bay area light up with specially designed Christmas trees from 20 Nov - 26 Dec 2022. The event was officially launched on 20 Nov by President Halimah Yacob. With the theme "ChariTrees: Care, Give, Live, this event served as a platform to give back to the at-risk community amidst the year-end festivities.

We took the opportunity to acknowledge and celebrate the efforts of individuals and organisation (community heroes) who had made contributions to help the underserved within the community.

A big thank you to our co-organisers - The Rice Company Limited and SPD & our generous sponsors for their efforts. SOS raised a total of \$275,194 and together, the amount raised came close to \$700,000!



#HerVoice - March 2023

In conjunction with International Women’s Day on 8 March, we ran a campaign themed - #HerVoice, in hopes of encouraging women to open up about their mental health struggles and use their voices to be heard, to empower one another and be unified as one community to provide support and do their part in suicide prevention. We believe that everyone has a different story to tell and any experience, regardless of how small it is, is worth sharing, so that someone else can benefit and find comfort in common experiences.

We also organised an intimate charity luncheon, in hopes of bringing together a group of like-minded individuals from all walks of life to create awareness on women’s mental health and suicide prevention. Through a thought-provoking discussion where our panelists spoke about “Women’s influence in the fight against mental health and suicide prevention”, our attendees had the opportunity to know more about SOS and how each of them could play a role in suicide prevention.

Through this, we raised a total of \$110,531.



OUTREACH INITIATIVES

Meet the Samaritans: An Experiential Tour

From April 2022 to March 2023, SOS hosted a range of distinguished guests through ‘Meet the Samaritans: An Experiential Tour’. Through these closed-door sessions, SOS hopes to provide greater insights to the work that we do for the at-risk community, across our three key pillars of suicide prevention, intervention and postvention. Beyond a tour of our facilities, participants are also provided with an experiential aspect, to understand more about the struggles of those in distress.

To date, we’ve welcomed the following organisations and individuals to our office at 10 Cantonment Close:

- Befrienders Worldwide – June 2022
- Various corporate organisations – September 2022
- NCSS – November 2022
- Commissioner of Charities – November 2022
- Inter-Religious Organisation – January 2023
- Institute of Mental Health – January 2023
- Ministry of Health, Ministry of Social & Family Development – February 2023
- Tan Chin Tuan Foundation – February 2023
- Media Outlets and Media Agencies – March 2023

This experiential platform has also been critical in enabling SOS to forge more strategic partnerships and deepen collaboration with like-minded organisations and agencies to further our mission to be an available lifeline to anyone in crisis.



World Mental Health Day Campaign - October 2022

In conjunction with World Mental Health Day (WMHD), SOS highlighted how all may not be as it seems, and that some among us, even our closest friends and family members, may be fighting battles we know nothing about. Through posters placed across Singapore’s MRT media network where there is high commuter footfall, the aim of the ASK Campaign was to spark conversations around suicide, to encourage the community to speak up and reach out in times of crisis.

SOS IN THE MEDIA

Media Mentions

During FY22/23, SOS was mentioned or featured in at least 205 media publications. These spanned across a variety of media outlets, such as newspapers, magazines, online platforms and television programmes. The media coverage enabled SOS to widen the reach of our programmes and services, furthering our impact on the community.

Media outlets with a minimum of 2 mentions of SOS	
The Straits Times	44
Lianhe Zaobao	23
Channel NewsAsia	20
Mothership	12
TODAY Online	11
AsiaOne	8
Berita MediaCorp	8
MustShareNews	8
Berita Harian	6
STOMP	6
Youthtopia	5
8Days	4
Yahoo! News	4
Coconuts SG	4
NME	3
The Independent	3
Sassy Mama SG	2
Malay Mail	2
Muscular Dystrophy News Today	2
The Business Times	2
8World	2

Social Media

In recent years, social media platforms have become increasingly essential in all aspects of the work that we do for those in distress. From promoting our programmes and services, signature events and outreach initiatives, to underlining the importance of a community-based approach to support those in need, our digital platforms have helped to raise awareness about the importance of suicide prevention.

While SOS taps on a multitude of social media services, most of our efforts are channelled via Facebook and Instagram (META), with these platforms highly utilised not just by those in Singapore, but all around the world. Through these channels, we've been able to build a larger online network reiterating our support for the at-risk community, and to provide avenues of education and advocacy for those keen to learn more.

Facebook (FY22/23):

1,349,046

Organic Reach
(down 17.3% compared to FY21/22)

15,086

Page Visits
(up 15.6% compared to FY21/22)

9,263

Followers
(as of 31 March 2023)

Paid Advertising (META) FY22/23:

1,386,495

Paid Reach
(up 22.8% compared to FY21/22)

5,107,042

Paid Impressions
(up 62.7% compared to FY21/22)

Instagram (FY22/23):

302,601

Organic Reach
(down 42.9% compared to FY21/22)

18,794

Page Visits
(up 6.5% compared to FY21/22)

6,581

Followers
(as of 31 March 2023)

Across FY22/23, our organic reach for Facebook and Instagram decreased compared to FY21/22. This is likely due to a decrease in the number of posts published across this year on these platforms, to focus on producing posts of a higher level of quality.

In light of this, the number of page visits for both Facebook and Instagram have increased in FY22/23, along with SOS' paid reach and impressions via META advertisements. Alongside these efforts, we also continue to post on Twitter, LinkedIn, YouTube and TikTok, to widen the number of people we're able to reach in our suicide prevention efforts.



ACKNOWLEDGEMENTS

Donation-in-kind

Coca-Cola Singapore Beverage Pte Ltd
Guardian
House of Modern Creations Pte Ltd
Hush TeaBar
Lam Soon Singapore Pte Ltd
Meta Singapore
Nodspark Pte Ltd
Sentosa Development Corporation
Sian Chay Medical institution
Sing See Soon Floral & Landscape Pte Ltd
Skechers Singapore Pte Ltd
SMRT Corporation Ltd
The Wellness Science Group Private Ltd
To Be Calm Pte Ltd
Twitter, Inc
We are Clique Pte Ltd



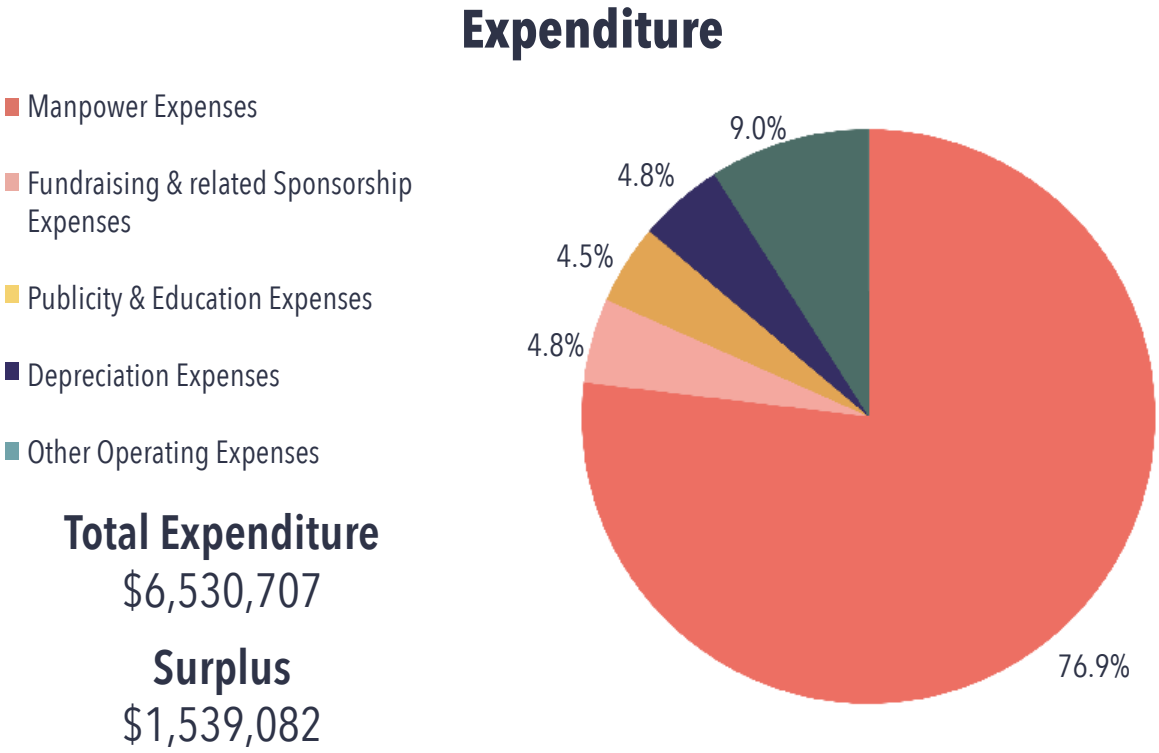
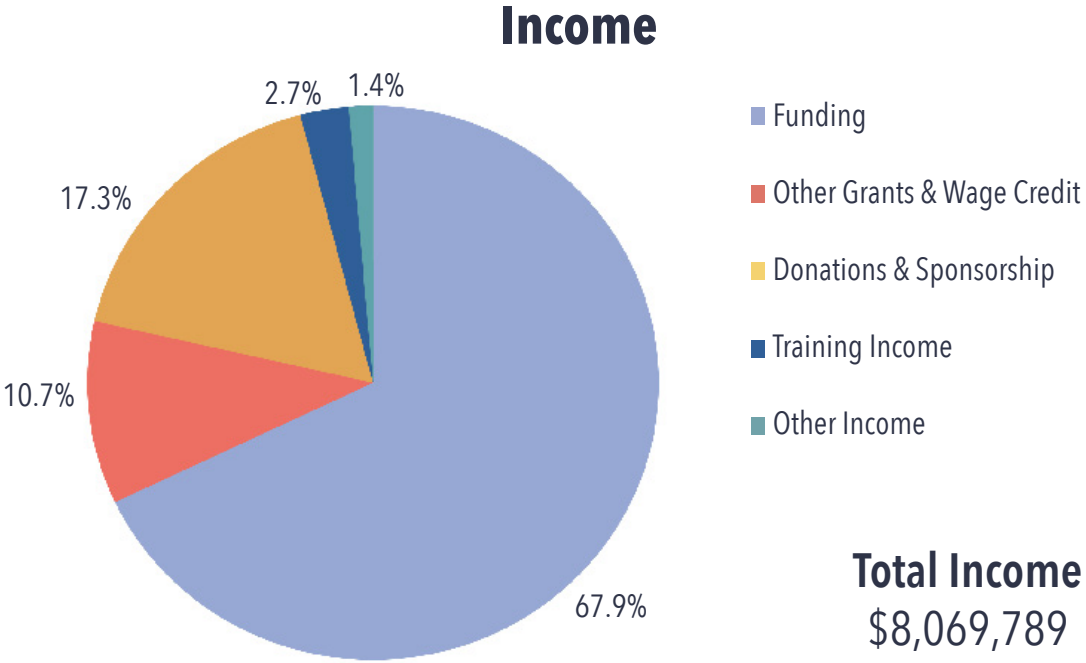
**Total amount from
sponsorship/donation-in-kind
in FY22/23**
\$344,491

**Total amount from donation and
fundraising events in FY22/23**
\$1,052,675

Donors

\$5,000 and above	Arrowcrest Technologies Pte Ltd
	Aung Latt @ Khaing Chit
	Buss Global Holdings Pte Ltd
	Chee Yin Chia
	DBS Bank Ltd.
	Elaine Lek
	Experience Matters Pte Ltd
	ExxonMobil Asia Pacific Pte Ltd
	FivePointFive Medical Hub
	Foster Michael Andrew
	Gasper Tan Pek Leong
	Heliconia Capital Management Pte Ltd
	Kwan Im Thong Hood Cho Temple
	Lee Kim Tah Foundation
	Liberty Specialty Markets Singapore P.L.
	Lim See Wah
	NTT Singapore Pte Ltd
	NTUC Fairprice Foundation Ltd
	PAP Community Foundation
	Poh Tiong Choon Logistics Limited
	RSM Chio Lim LLP
	Rubin Holdings Pte Ltd
	Rubin Investments Pte Ltd
	Woh Hup (Private) Limited
\$10,000 and above	Daniel Fung Shuen Sheng
	Holywell Foundation Limited
	Mellford Pte Ltd
	Nguyen Thi Phuong
	Pavilion Capital International Pte Ltd
	Red Hat Asia Pacific Pte Ltd
	Renaud Jacques Jehan Francois
	Singapore Rubber Miller Association
\$50,000 and above	Cocomo.65
	Goh Foundation Limited
	Lee Foundation
	Mind the Gap 200 Fund

SUMMARY OF FINANCIAL PERFORMANCE



For more information on SOS financial performance and various funds held, please refer to our full set of audited financial statements for the financial year ended 31 March 2023 at the end of this Annual Report.



OUR GOVERNANCE

08

THE ORGANISATION

Unique Entity Number: S69SS0047D

Registered Address: Block 10 Cantonment Close, #01-01 Multi Storey Car Park, Singapore 080010

Membership: International Association for Suicide Prevention (IASP)

External Auditor: PG Wee Partnership LLP

Internal Auditor: RSM Risk Advisory Pte Ltd

Banker: DBS Bank Limited

Honorary Member:
Dr Tan Chue Tin
Senior Consultant Psychiatrist,
Tan Chue Tin Clinic Pte Ltd (Mount Elizabeth Medical Centre)

Clinical Adviser:
Dr Tan Sheng Neng
Consultant Psychiatrist
Tan Chue Tin Clinic Pte Ltd (Paragon Medical Centre)
The Safety Net

Legal Advisers:
Ms Ellen Lee Geck Hoon, JP, PBM
Advocate & Solicitor
Consultant of DCMO Law Practice LLC

Mr S. Sivanesan
Senior Partner
Dentons Rodyk & Davidson LLP

THE ORGANISATION INFORMATION

Samaritans of Singapore (“SOS” or “the Society”) was registered with the Registry of Societies on 29 July 1969 and with the Commissioner of Charities on 26 September 1983. SOS is governed by its Constitution.

SOS is a full member of National Council of Social Service and has been accorded Institute of Public Character (IPC) status till 31 December 2024.

BOARD OF MANAGEMENT

(as of 31st March 2023)



Ms Lee Sook Fung (Chairman)
General Manager, Smit Singapore Pte Ltd
Sook Fung has been with Smit Singapore, part of a Dutch MNC in the marine industry for more than 44 years. Operating as a professional accountant by trade, she is also a member of the local senior management team for many years. Additionally, she has been serving on the board of various local companies of the Group since 1985.



Mr Faes Roel Henricus Franciscus Maria (Vice Chairman)
Senior Vice-President, Citibank N.A. Singapore
Roel is the Regulatory Engagement Lead for the Asia Pacific Operations and Technology Organisation. He has more than 29 years of experience in Financial Services, IT and Telecommunications and extensive experience in program, project and portfolio management, technology governance, risk and control. He was a volunteer with Befrienders in Malaysia for five years.



Ms Judy Low Gek Neo (Honorary Secretary)
Director of International Communications, Allergan Aesthetics, an AbbVie company
Judy is a seasoned, broad-based communications professional with more than 21 years of regional responsibilities in global healthcare and technology companies. She has been involved in the organisation’s training facilitation and focused on supporting the Board by leveraging her experience in corporate, executive and employee communications, issues management, media and community relations.



Ms Sharon Siah Chek Hoon (Honorary Treasurer)
Operations Finance Director, L'Oreal Singapore PTE LTD
Sharon was co-opted to the SOS Board in 2019 and was appointed as the Honorary Treasurer in 2020, filling a critical position with her professional competence and experience in finance. Prior to joining L'Oreal she was APAC CFO at JUUL Labs and has over twenty years of experience in various corporate finance and accounting capacities that she has undertaken. Beyond her contributions to SOS, she had also volunteered her time at AWARE and Aidha.



Mr Lee Jun Kiat
Manager, Information Technology, Autodesk Asia Pte Ltd
Jun Kiat has served as an SOS Board member since 2017. Jun Kiat has spent more than 20 years in Information Technology and customer support roles. His experience spans across process and regulatory compliance, operations management and digital transformation. He is also the Co-Chairman of the IT Committee and played an instrumental role in the migration of SOS' telephony system.



Mr Chinnatamby Nandakumar
Senior Consultant, Lockton Companies (S) Pte Ltd
Kumar was Vice-Chairman in the SOS Board between 2017-2021. He has worked at Lockton Companies for more than 13 years, and has drawn on his legal background and experience to provide invaluable support to the organisation as and when this has been required. Beyond his legal contributions to the organisation, he was also the Chairman of the Fundraising Committee between 2020-October 2022 and is currently the Chairman of the Audit and Risk Committee.



Mr Adrian Seow Chin Hwee
Independent Consultant
Adrian has held key senior appointments with financial institutions and banks over a 30+ year career. As a C-suite Executive, he has strong strategic and transformation management depth in country and region wide implementation of Operations and Technology projects. His expertise lies in the senior management of banking systems, and operations with a broad-based geographical exposure in the regional banking industry.



Ms Nancy Ng
Director, Family Support Division
Family Life Group (MSF)
Senior Lecturer, Social Work
SR Nathan School of Human Development (SUSS)
Ms Ng began her social work career as a counsellor with the SAF Counselling Center, and completed her Masters in Social Work. Following which, she worked with Yup'ik Eskimo communities in Alaska as a school social worker. She was involved in policy work at the Rehabilitation and Protection Division, appointed Chief Probation Officer at Ministry of Social and Family Development (MSF), and became the Director-General of Social Welfare in 2012. She's taken on roles such as the Director of Central Youth Guidance and teaching in SUSS, and now works in the Family Support Division.



Dr Francis Neville Pavri
Adjunct Professor, Singapore Management University
Francis lectures in Business, Government and Society and provides different perspectives to the Board with his extensive experience in academia. Before joining SMU, he lectured in NUS for more than 20 years, teaching a range of subjects from Statistics to Accounting. He was also a Committee Member in the NUS Society, and volunteers as a senior guide at the Science Centre. He was on the SOS Board in the 90's before and has stepped up again to serve.



A/P (Dr) Sharifah Mariam Bte Hussain Aljunied PPA(P), PPA(G), CPsychol, AFBPsS
Adjunct Associate Professor, Department of Psychology, Faculty of Arts & Social Sciences, NUS
Mariam is a Chartered Psychologist and Associate Fellow of the British Psychological Society, with more than 26 years' experience in providing professional advice and consultancy to educational institutions, social service agencies and families in Singapore. She is actively involved in several social service organisations in Singapore, including the National Council of Social Services, and is concurrently a Research Associate with the University College London (UCL), and an adjunct associate professor in Psychology Dept of National University Singapore and Office of Education Research in National Institute of Education, NTU.

COMMITTEES

(as of 31st March 2023)

Audit & Risk Committee	
Chairman	Mr Chinnatamby Nandakumar (2/3)
Co-Chairman	Ms Chan Lie Leng (1/11/22) (3/3)
Member(s)	Mr Philip Pang Shun Pen (3/3)
	Mr Ow Khai Hoong (16/5/22) (1/3)
	Ms Pang Chin Lee+ + + (3/3)
Governance & Nominating Committee	
Chairman	Mr Adrian Seow Chin Hwee (6/6)
Member(s)	Ms Lim Suu Kuan (6/6)
	Ms Ang Ai Nee (4/6)
	Mr Jeremy Ong Jun Xian (5/6) Ms Patricia Thong Chui Pheng (3/6)
Fundraising Committee	
Chairman	Ms Vanessa Tan Yu Bee (1/11/22) (3/4)
Member(s)	Mr Melvin Ang Ming Jun (2/4) Ms Isobel Barclay (4/4)
Human Resource Committee	
Chairman (Acting)	Ms Lim Suu Kuan (1/3/23) (1/1)
Member(s)	Mr Robert Lim Hui Beng (3/5)
	Mr Chia Boon Kiat (5/5)
	Mr Marcus Heng Chiang Huat (5/5)
	Mr Lee U-jin (4/5)
	Ms Pek Bin Lee+ + + (5/5) Ms Lekha George (1/8/22) (4/4) Ms Cynthia Lee (1/3/23) (1/1)

IT Committee	
Chairman	Ms Chris Goh Hian Guek (2/11/22) (4/4)
Co-Chairman	Mr Lee Jun Kiat (3/11/22) (4/4)
Member (s)	Ms Ong Geok Chwee (4/4)
	Mr Christopher Lim (20/10/22) (2/3)
	Mr John Lam Leng Hung+ + + (4/4) Mr Tan Tiew Hin (18/8/22) (4/4)
Programme & Services Committee	
Chairman	Mr Roel Faes (4/4)
Member(s)	Ms Ong Sian Tjoe (4/4)
	Ms Charlene Heng Chai Ling+ + + (4/4)
	Dr Jared Ng Wei Lik (1/3/23) (0/0)
	Ms Francesca Phoebe Wah Li Ting (3/4)
	Ms Chan May Peng+ + + (3/4) Mr Khoo Yi Feng (3/4)
Strategic Planning Committee	
Chairman	Ms Ng Nancy (3/3)
Vice-Chairman	Phua Chun Yat+ + + (3/3)
Member(s)	Mr Lee Jun Kiat (2/3)
	Mr Chia Boon Kiat (2/3)
	Mr Madanjit Singh (1/3)
	Mr Cho Ming Xiu (3/3)

+ + + Non-voting

MANAGEMENT

Mr Gasper Tan Peck Leong
Chief Executive
Appointed since 16 September 2019

Mr Phua Chun Yat
Chief Operating Officer
Appointed since 3 January 2022

Ms Charlene Heng
Deputy Director, Training & Development

Mr Ernest Lee
Deputy Director, Corporate Development

Ms Goh Lay Kwan
Deputy Director, Advancement & Planning

Mr John Lam
Deputy Director, Crisis Support

Ms Pang Chin Lee
Deputy Director, Corporate Finance & Compliance

Ms Pek Bin Lee
Deputy Director, Organisation Development

Ms Chan May Peng
Manager, Client Care

Ms Grace Neo
Manager, Community Development

Mr Jeffrey Tay
Manager, Volunteer Management

Mr Ong Tiong Leng
Manager, IT & Tech Support

ORGANISATIONAL STRUCTURE



About our Chief Executive
Gasper Tan Peck Leong

Gasper Tan is Chief Executive of Samaritans of Singapore (SOS). Gasper has worked over three decades leading and growing companies of all sizes, from start ups to multinationals. His experience and leadership have been focused on strategic management, as well as developing and steering dynamic business services across the Asia-Pacific region.

Gasper’s accolades in the business sector include achieving Top 10 fastest-growing firm in Singapore. He has participated in government projects, including the recent NCSS-led Beyond COVID-19 taskforce, which focuses on building social preparedness with community-focused initiatives. He is currently a member of the Inter-Agency Taskforce Work Group on Mental Health and Well-being. He has also held several board positions throughout his career.

As a strong advocate for strengthening community resilience, Gasper believes in empowering people and deepening collaborations to manage future challenges.

A. Board of Management

SOS is governed by a Board of Management (the “Board”) which comprises elected and co-opted members. The Board’s role is to provide strategic direction and oversight of SOS’s programmes and objectives and to steer the charity towards fulfilling its vision and mission through good governance. The key roles of the Board are:

- Formulate policies to govern and manage the activities of the Society;
- Initiate, determine and develop policies and form relevant committees to carry out relevant projects and programmes of the society;
- Approve budget for the financial year and monitor expenditure against budget; and
- Exercise responsibility for the preparation and fair presentation of the financial statements of the Society.

Appointment of the Board

The Board is supported by the Governance and Nominating Committee in overseeing the recommendation and nomination of candidates for elections or appointment to the Board and Committees. Under its Constitution, the Board shall consist of not more than 12 members, of which eight members are elected at alternate Annual General Meeting (“AGM”) and four are co-opted members.

At the end of the financial year, the Board had seven elected and three co-opted members. All Board members are volunteers and are not remunerated. New Board and Committee members are required to go through an onboarding program. The Society supports new and existing members for relevant training/briefings.

Term of Office

Under its Constitution, the term of office of the Board is two years. All Board members shall serve not more than three consecutive terms, while the Honorary Treasurer shall serve for not more than two consecutive terms. After the lapse of a term, ex-Board members are eligible to offer themselves for re-election. The tenure of co-opted members is the same as elected members. As at end of the financial year, no member has served more than 10 consecutive years.

Board’s Performance and Evaluation

The Board conducts an annual self-evaluation to assess its effectiveness and drive improvements. The evaluation covers board composition, organisation culture, mission and strategic direction, programme oversight, financial oversight, funding, public image, organisation performance and impact. Individual board members are also encouraged on an annual basis to reflect on their contributions. On a regular basis, they also provide feedback on future roles, training and improvement areas.

The Board is required to meet at least once in two months according to the Constitution. During the financial year, the Board held a total of eight meetings. Details of the Board of Management including their meeting attendance during the financial year, which ended on 31 March 2023 are as follows:

Name	Position	Date Assumed Position	Board Member Since	Attendance
Ms Lee Sook Fung	Chairman	29 July 2021	28 July 2017	8/8
Mr Faes Roel Henricus Franciscus Maria	Vice-Chairman	29 July 2021	23 July 2021	8/8
Ms Judy Low Gek Neo	Honorary Secretary	29 July 2021	28 July 2017	8/8
Ms Sharon Siah Chek Hoon	Honorary Treasurer	29 July 2021	29 September 2019	8/8
Mr Chinnatamby Nandakumar	Member	23 July 2021	28 July 2017	6/8
Mr Lee Jun Kiat	Member	23 July 2021	28 July 2017	8/8
Mr Adrian Seow Chin Hwee	Member	1 August 2021	23 January 2019	8/8
Ms Ng Nancy	Member	1 August 2021	1 October 2019	7/8
Dr Francis Neville Pavri	Member	23 July 2021	23 July 2021	7/8
Dr Sharifah Mariam Bte Hussain Aljunied	Member	1 September 2021	1 September 2021	8/8

B. Committees

The key roles of seven committees established in SOS are listed as follows:

Human Resources Committee

- Oversee and provide guidance on human resource strategies, policies, compensation and benefit schemes;
- Oversee and provide guidance on the “Volunteer Management Governance Framework” and policies for SOS volunteers;
- Inform the Board of the recommended changes by the Management team to the compensation and benefits framework, career development programmes, strategy and other significant changes to policies relating to employees or volunteers before implementation; and
- Gather inputs from the Board on Chief Executive’s performance and recommend to the Chairman for approval on matters related to the Chief Executive’s compensation and benefits.

Audit and Risk Committee

- Provide a means of independent assurance and objective review of financial information risk management, process of governance and internal control mechanisms;
- Ensure that assets are safeguarded, the risk of illegal or improper acts is reduced;
- Review and recommend the appointment of auditors; and
- Ensure compliance with statutory and regulatory requirements

Fundraising Committee

- Advise the Board on any fundraising matters;
- Develop, implement, monitor and evaluate fundraising strategy;
- Oversee fundraising activities and provide support for fundraising events; and
- Assist the Board in managing interactions with donors, obtaining funds or in-kind services, thanking sponsors/donors.

IT Committee

- Provide subject matter support to the Board and Chief Executive; and
- Ensure continual functioning of IT and telecommunication infrastructure and relevant applications.

Strategic Planning Committee

- Identify strategies that will help SOS move towards the vision; and
- Provide oversight of the key priorities of the Strategic Plan to ensure their relevance, timeliness and that they are appropriately resourced.

Governance and Nominating Committee

- Oversee corporate governance practices, principles, guidelines and related policies including matters related to integrity and ethics;

- Oversee nomination of candidates for election or appointment to the Board;
- Oversee composition, including succession planning of the Board; and
- Conduct annual self-evaluation of the Board’s performance.

Programme and Services Committee

- Oversee new programme development;
- Monitor and assess outcomes of existing programmes to ensure alignment with the vision, mission and objectives of the Society;
- Actively participate in new initiatives and ascertain relevance of existing programmes;
- Provide guidance in the development of service delivery mechanisms;
- Initiate and guide programme evaluations;
- Determine the priority of a list of programmes to reflect the priority of the Society and availability of resources; and
- Develop effective procedures and resources for new programme initiation and existing programme evaluation.

C. Conduct of Fundraising Activities

SOS has established guidelines on fundraising. These guidelines are based on the best practices set out by the National Council of Social Services and the Charity Council.

During the financial year, SOS conducted three fundraising events. The total income generated from these events, along with third-party fundraisers, online donations and miscellaneous donations totaled \$1,052,675 during this period.

The total fundraising expenses of the Society do not exceed 30% of the total receipts from the fundraising activities. SOS does not engage commercial fundraisers.

D. Risk Management and Internal Control

The Board is supported by the Audit and Risk Committee in its governance of enterprise risks. Management is responsible for maintaining a sound system of risk management and internal controls.

During the financial year, internal audits on service quality and PDPA matters were performed and a report was presented to the Audit & Risk Committee and to the Board.

E. Disclosure and Transparency

SOS makes available to its stakeholders an annual report that includes information on its programmes, activities, services, audited financial statements, governance, Board members, Committee members, and the leadership team. The annual report is also published on SOS's website.

All Board members are volunteers and received no monetary remuneration. There are no paid staff who are close members of the family of Chief Executive or Board of Management members, and whose remuneration each exceeds \$50,000 during the financial year.

For the financial year, the annual remuneration (comprising of salaries, bonuses, allowance and employer's contributions to Central Provident Fund) of the three highest paid staff is disclosed as follows.

	2023	2022
\$100,000 to \$200,000	2	-
\$200,001 to \$300,000	-	2
\$300,001 to \$400,000	1	1

None of the staff of the Society serves on the Board of Management or decide his or her own salary.

F. Human Resources Management

There is a documented SOS-Staff handbook that provides guidance and information on SOS' mission, vision, policies procedures, and code of conduct. The handbook is reviewed and updated from time to time to ensure relevancy.

G. Volunteer Management Policies

The Board has established Volunteer Management Policies to govern recruitment and selection, training and development, membership, duty schemes, welfare and recognition, as well as disciplinary matters.

The Board is supported by the Human Resource Committee in overseeing and providing guidance to the Management on the review and update of volunteer management policies and governance framework.

H. Finance Policies and Procedures

SOS has established financial policies and procedures to govern key processes of the Society which include procurement, receipts, payment, fixed assets management, financial reporting, authorisation matrix and grant management.

The Chief Executive and finance team hold monthly financial review meetings with the Treasurer. The Treasurer keeps the Board updated on SOS financial performance at every board meeting.

I. Personal Data Protection Act (PDPA)

SOS has established rules to govern the collection, use, disclosure, and care of personal data. SOS recognises the rights of individuals to protect their personal data, including rights of access and correction. The appointed Data Protection Officer regularly reviews the operation process to ensure compliance and data integrity is not compromised.

J. Conflict of Interest Policy

There are documented procedures for all members of the Board, Committee, and staff to declare actual or potential conflict of interests to the Board and/or management. All board and committee members are required to declare conflict of interest to the Society at the start of the term, annually, or as soon as such conflict or the possibility of such conflict arises. All staff are required to declare conflict of interest at the point of hire and annually. When a conflict-of-interest situation arises, full disclosure must be made, and the person concerned must abstain from any discussion and voting on the matter.

K. Reserve Policy

The Society's accumulated reserves are made up of unrestricted and restricted funds. The purpose of the reserves is to provide long-term sustainability and ensure sufficient resources to support the continued development of the Society's activities. The Board reviews the adequacy of the reserves periodically.

The Society aims to maintain a reserve of two years of operating expenditure. The reserve ratio as of 31 March 2023 is 1.42.

Reserves are invested in Singapore dollars fixed deposits with financial institutions in accordance with the investment policy as approved by the Board.

L. Public Image

SOS has a documented Corporate Communication policy on how each medium of communication is to be used and how stakeholders are to be engaged, to uphold its brand and image to its members, donors and the public.

A summary of the media coverage on SOS is incorporated into the report that is submitted to the Board at every board meeting.

M. Whistle Blowing Policy

SOS has in place a whistle-blowing policy to address concerns about actual or possible wrong-doing or improprieties relating to fraud, controls, ethics, and any other matters within the Society without fear of reprisals in any form.

For more information on SOS's Whistle blowing policy and its reporting and handling process, you may refer to our website <https://www.sos.org.sg/about/whistle-blowing-policy>.

N. Annual General Meeting

The Annual General Meeting of the Society is held by 31 July each year, which is within six months from the end of the financial year, ending on 31 March. All necessary documents such as Annual Returns and audited financial statements are filed with Registry of Societies ("ROS") and the Commissioner of Charities as well as disclosed on the Charity Portal within six months of the financial year end.

CODE OF GOVERNANCE
Governance Evaluation Checklist for SOS
1 April 2022 to 31 March 2023 (Enhanced Tier)

S/No.	Code Description	Code ID	Compliance
	Board Governance		
1	Induction and orientation are provided to incoming Board members on joining the Board.	1.1.2	Complied
	Are there Board members holding staff appointments? (Skip items 2 and 3 if "No")		No
2	Staff does not chair the Board and does not comprise more than one third of the Board.	1.1.3	NA
3	There are written job descriptions for the staff's executive functions and operational duties, which are distinct from the staff's Board role.	1.1.5	NA
4	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years. If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	Complied
5	All governing 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 three years, whichever is shorter.	1.1.12	Complied
	Is there any governing board member who has served for more than 10 consecutive years? (Skip item 7 if "No")		No
7	The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years.	1.1.13	Complied
8	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied
	Conflict of Interest		

9	There are documented procedures for Board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied
10	Governing board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied
	Strategic Planning		
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied
	Human Resource and Volunteer Management		
12	The Board approves documented human resource policies for staff.	5.1	Complied
13	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied
14	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied
	Are there volunteers serving in the charity? (skip item 15 if "No")		Yes
15	There are volunteer management policies in place for volunteers.	5.7	Complied
	Financial Management & Internal Controls		
16	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of 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, and regularly monitor and review the charity's key risks.	6.1.4	Complied
20	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied
	Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 21 if "No")		Yes
21	The charity has a documented investment policy approved by the Board.	6.4.3	Complied
	Fundraising Practices		
	Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 22 if "No")		Yes
22	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied

	Did the charity receive donations in kind during the financial year? (skip item 23 if "No")		Yes
23	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	Complied
	Disclosure and Transparency		
24	The charity discloses in its annual report: a) the number of Board meetings in the financial year; and b) the attendance of every governing board member at those meetings.	8.2	Complied
	Are Board members remunerated for their services to the Board? (skip items 25 and 26 if "No")		No
25	No governing board member is involved in setting his own remuneration.	2.2	NA
26	The charity discloses the exact remuneration and benefits received by each governing board member in its annual report. OR The charity discloses that no governing board member is remunerated.	8.3	NA
	Does the charity employ paid staff? (skip items 27, 28 and 29 if "No")		Yes
27	No staff is involved in setting his own remuneration.	2.2	Complied
28	The charity discloses in its annual report: (a)The total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity's subsidiaries) exceeding \$100,000 during the financial year; and (b)Whether any of the 3 highest paid staff also serves as a governing board member of the charity. 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 paid staff receives more than \$100,000 each in annual remuneration.	8.4	Complied
29	The charity discloses that there is no paid staff, being a close member of the family to the Executive Head or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year.	8.5	Complied
	Public Image		
30	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	Complied



OUR FINANCIAL STATEMENTS

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STATEMENT BY BOARD OF MANAGEMENT

For the year ended 31 March 2023

The Board of Management present their statement to the members together with the audited financial statements of Samaritans of Singapore (the "Society") for the financial year ended 31 March 2023.

In the opinion of the Board of Management,

a) the accompany financial statements of the Society are drawn up so as to present fairly, in all material respects, the state of affairs of the Society as at 31 March 2023 and the results, changes in funds and cash flows of the Society for the reporting year ended on that date; and

b) at the date of this statement there are reasonable ground to believe the Society will be able to pay its debts as and when they fall due.

The Board of Management approved and authorised these financial statements for issue.

On behalf of the Board of Management,

Ms Lee Sook Fung
Chairman

Ms Sharon Siah Chek Hoon
Honorary Treasurer

21 June 2023

INDEPENDENT AUDITOR'S REPORT

To the Members of Samaritans of Singapore

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Samaritans of Singapore (the "Society"), which comprise the statement of financial position as at 31 March 2023, and the statement of financial activities, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act 1966 (the Societies Act), the Charities Act 1994 and other relevant regulations (the Charities Act and Regulations) and Financial Reporting Standards in Singapore (SFRSs) so as to present fairly, in all material respects, the state of affairs of the Society as at 31 March 2023 and the results, changes in funds and cash flows of the Society for the year ended on that date.

Basis for Opinion

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

Other Information

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

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

INDEPENDENT AUDITOR'S REPORT

To the Members of Samaritans of Singapore

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.

Responsibilities of Management and Board of Management for the Financial Statements

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

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

The Board of Management are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

INDEPENDENT AUDITOR'S REPORT

To the Members of Samaritans of Singapore

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

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

We communicate with the Board of Management 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.

INDEPENDENT AUDITOR'S REPORT

To the Members of Samaritans of Singapore

Report on Other Legal and Regulatory Requirements

In our opinion:

- a. The accounting and other records required to be kept by the Society have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations; and
- b. The fund-raising appeals held during the reporting year have been carried out in accordance with regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeal.

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

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



P G Wee Partnership LLP

Public Accountants and
Chartered Accountants
Singapore

21 June 2023



STATEMENT OF FINANCIAL ACTIVITIES

For the financial year ending 31 March 2023

		Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	Note	\$	\$	\$	\$
INCOME					
Funding					
- NCSS-ComChest		-	3,804,244	3,804,244	2,539,491
- Tote Board		-	1,676,009	1,676,009	673,942
Other grants	5	450,655	274,930	725,585	994,002
Donations and sponsorship	6	1,397,166	-	1,397,166	1,098,763
Training income		221,505	-	221,505	180,557
Interest income		94,523	-	94,523	23,612
Wage credit income	7	131,569	3,887	135,456	150,317
Amortisation of capital grant		-	-	-	185
Other income		9,927	5,374	15,301	48,667
Total income		2,305,345	5,764,444	8,069,789	5,709,536
LESS: EXPENDITURE					
Manpower expenses	8	1,189,230	3,832,339	5,021,569	4,057,551
Volunteer expenses		15,002	71,206	86,208	49,330
Professional expenses		30,525	31,331	61,856	119,903
Premises expense		9,155	79,094	88,249	73,443
IT and equipment expense		3,882	114,394	118,276	105,772
Communication expense		2,568	25,459	28,027	29,785
Training expenses		5,677	102,639	108,316	13,245
Publicity and education expenses		201,591	91,862	293,453	223,331
Fund raising and related expenses		163,469	-	163,469	170,176
Sponsorship		147,946	-	147,946	-
Administrative expenses		12,006	84,963	96,969	72,588
Depreciation of plant and equipment	11	22,554	236,752	259,306	137,487
Depreciation of right-of-use assets	12	13,440	40,859	54,299	30,891
Finance costs	9	317	2,447	2,764	1,938
Total expenditure		1,817,362	4,713,345	6,530,707	5,085,440
Surplus for the year		487,983	1,051,099	1,539,082	624,096

STATEMENT OF FINANCIAL POSITION

For the financial year ending 31 March 2023

		2023	2022
	Note	\$	\$
ASSETS			
Non-current assets			
Plant and equipment	11	935,136	1,161,730
Right-of-use assets	12	117,667	171,966
		<u>1,052,803</u>	<u>1,333,696</u>
Current assets			
Trade and other receivables	13	100,397	57,369
Deposits and prepayments	14	30,446	33,642
Cash and cash equivalents	15	8,431,620	7,555,925
		<u>8,562,463</u>	<u>7,646,936</u>
TOTAL ASSETS		<u>9,615,266</u>	<u>8,980,632</u>
Non-current liabilities			
Lease liabilities	12	33,470	81,518
Reinstatement cost		<u>50,000</u>	<u>50,000</u>
		<u>83,470</u>	<u>131,518</u>
Current liabilities			
Trade and other payables	16	210,442	1,065,945
Contract liabilities	17	3,750	5,910
Lease liabilities	12	48,048	46,785
		<u>262,240</u>	<u>1,118,640</u>
TOTAL LIABILITIES		<u>345,710</u>	<u>1,250,158</u>
NET ASSETS		<u>9,269,556</u>	<u>7,730,474</u>
FUNDS			
Unrestricted funds			
Accumulated funds	18	<u>2,760,217</u>	<u>2,384,181</u>
		<u>2,760,217</u>	<u>2,384,181</u>
Restricted funds			
Main Programme Reserves	19	3,935,703	2,877,102
LOSS Fund	19	1,168,141	1,275,427
CareText Fund	19	231,033	151,337
Be a Samaritan Fund	19	252,271	-
Anthony Yeo Memorial Fund	19	74,870	86,026
V Sellapan Family Fund	19	128,120	142,761
Healing Bridge Fund	19	23,771	27,164
Other Restricted Funds	19A	695,430	786,476
		<u>6,509,339</u>	<u>5,346,293</u>
TOTAL FUNDS		<u>9,269,556</u>	<u>7,730,474</u>

STATEMENT
OF CHANGES
IN FUNDS

For the financial year ending 31 March 2023

	Unrestricted Funds	Restricted Funds								
	Accumulated Funds	Main Programme Reserves	LOSS Fund	CareText Fund	Be A Samaritan Fund	Anthony Yeo Memorial Fund	V Sellapan Family Fund	Healing Bridge Funds	Other Restricted Funds	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance at 1 April 2022	2,384,181	2,877,102	1,275,427	151,337	-	86,026	142,761	27,164	786,476	7,730,474
Fund Transfer	(111,947)	-	-	-	-	-	-	-	111,947	-
Surplus (Deficit) for the year	487,983	1,058,601	(107,286)	79,696	252,271	(11,156)	(14,641)	(3,393)	(202,993)	1,539,082
Closing balance at 31 March 2023	2,760,217	3,935,703	1,168,141	231,033	252,271	74,870	128,120	23,771	695,430	9,269,556
Opening balance at 1 April 2021	1,637,386	3,070,996	1,389,184	-	-	88,806	149,960	28,064	742,167	7,106,563
Amortisation of fund	-	-	-	-	-	-	-	-	(185)	(185)
Suplus (Deficit) for the year	746,795	(193,894)	(113,757)	151,337	-	(2,780)	(7,199)	(900)	44,494	624,096
Closing balance at 31 March 2022	2,384,181	2,877,102	1,275,427	151,337	-	88,026	142,761	27,164	786,476	7,730,474

STATEMENT OF CASH FLOW

For the financial year ending 31 March 2023

		2023	2022
	Note	\$	\$
Cash flows from operating activities			
Net surplus for the year		1,539,082	624,096
Adjustments for:			
Amortisation of capital grants		-	(185)
Depreciation of plant and equipment	11	259,306	137,487
Depreciation of right-of-use assets	12	54,299	30,891
Interest income		(94,523)	(23,612)
Interest expense on lease liabilities	9	2,764	1,938
Transfer to Restricted Cash		-	(10,000)
Surplus before working capital changes		<u>1,760,928</u>	<u>760,615</u>
Changes in working capital:			
Decrease/(increase) in trade and other receivables		(43,028)	59,886
Decrease/(increase) in deposits and prepayments		3,196	(9,378)
Increase/(Decrease) in contract liabilities		(2,160)	3,735
Increase/(Decrease) in trade and other payables		<u>(855,503)</u>	<u>656,847</u>
Net cash flows from (used in) operating activities		<u>863,433</u>	<u>1,471,705</u>
Cash flows from investing activities			
Purchase of plant and equipments		(35,112)	(972,493)
Plant and equipment adjustment		2,400	-
Interest received		<u>94,523</u>	<u>23,612</u>
Net cash flows from (used in) investing activities		<u>61,811</u>	<u>(948,881)</u>
Cash flows from financing activities			
Interest paid		(2,764)	(1,938)
Lease liabilities principal portion paid		<u>(46,785)</u>	<u>(25,272)</u>
Net cash flows from (used in) financing activities		<u>(49,549)</u>	<u>(27,210)</u>
Net increase (decrease) in cash and cash equivalents		875,695	495,614
Cash and cash equivalents at beginning of year		<u>7,545,925</u>	<u>7,050,311</u>
Cash and cash equivalents at end of year	15	<u>8,421,620</u>	<u>7,545,925</u>

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ending 31 March 2023

1. General

Samaritans of Singapore ("the Society") was registered with the Registry of Societies on 29 July 1969 and with the Commissioner of Charities on 26 September 1983. The Society was granted for an Institution of Public Character (IPC) status from 1 April 2022 to 31 December 2024.

The registered office and the principal place of the operation of the Society is located at Block 10 Cantonment Close #01-01 Multi Storey Car Park Singapore 080010.

The Society has a vision "to be the premier organisation in suicide prevention" and its mission is "to be an available lifeline to anyone in crisis." Through a range of comprehensive services, the Society is committed to providing emotional support to those who are in a crisis, thinking of suicide, or affected by suicide.

To achieve its mission and vision, the Society has grown from being a 24-hour hotline to a nationally recognised Social Service Agency (SSA) with a range of comprehensive services such as Specialist Counselling, Crisis Support, 24-hour text messaging services, Case Consultation, Care Mail services, Training for professionals and the community, dedicated support group programme for suicide survivors (Healing Bridge), as well as Community Development to raise awareness and vigilance in suicide prevention.

Basis of preparation

The financial statements of the Society have been prepared in accordance with the Singapore Financial Reporting Standards ("SFRS"). The financial statements have been prepared on the historical cost convention except as disclosed, where appropriate, in the accounting policies below.

The financial statements are presented in Singapore Dollar ("SGD"), which is the Society's functional and presentation currency. All financial information presented in Singapore Dollars has been rounded to the nearest dollar, unless otherwise indicated.

The preparation of financial statements in conformity with SFRS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the financial year. Although these estimates are based on management's best knowledge of current events and actions, actual results may ultimately differ from those estimates.

The accounting policies adopted are consistent with those of the previous financial year except in the current financial year, the Society has adopted all the new and revised standards and interpretations of SFRS ("INT SFRS") that are effective for annual periods beginning on or after 1 April 2022. The adoption of these standards did not have any material effect on the financial performance or position of the Society.

2. Significant accounting policies and other explanatory information

2A. Significant Accounting Policies

Revenue Recognition

Revenue is measured based on the consideration to which the Society expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Revenue is recognised when the Society satisfies a performance obligation by transferring a promised good or service to the customer, which is when the customer obtains control of the good or service. A performance obligation may be satisfied at a point in time or over time. The amount of revenue recognised is the amount allocated to the satisfied performance obligation.

- (i) Rendering of Services
Revenue generated from social activities and training programmes are recognised when the services have been performed and rendered.
- (ii) Donation
General donations are recognised at a point in time when the receipts are obtained and under the control of the Society.
- (iii) Sponsorship and Donations- in-Kind
Non-monetary sponsorship and donations-in-kind are recognised when the fair value of the assets received can be reasonably ascertained.
- (iv) Events Income
Revenue from special events are recognised when the event takes place.
- (v) Grant and Subsidy
Grants and subsidy from Government and other organisations are recognised at a point in time when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Where the grant relates to an asset, the fair value is recognised as deferred capital grant on the statement of financial position and is amortised to the statement of financial activities over the expected useful life of the relevant asset by equal annual instalments. Grant and subsidy, that becomes receivables as compensation for expenses or losses already incurred, is recognised as income in income and expenditure in the period in which it becomes receivables.

Grant and/or subsidy as deferred capital grants is recognised in income and expenditure on a systematic basis over the useful life of the asset.
- (vi) Interest Income
Interest income is recognised on an accrual basis.
- (vii) Fund Raising Projects
Income from fund raising projects are recognised as and when received. If income is received for a specific fund-raising project and the project has not yet occurred, the income received will be deferred as a liability until the project has been conducted.

Resources Expended and Basis of Allocation Costs

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to that activity. Cost comprises direct expenditure including direct staff costs attributable to the activity. Where costs cannot be wholly attributable to an activity, they have been apportioned on a basis consistent with the use of resources.

Retirement Benefit Costs

Contributions to defined contribution retirement benefit plans are recorded as an expense as they fall due. Contributions made to government managed retirement benefit plan such as the Central Provident Fund ("CPF") which specifies the employer's obligations are dealt with as defined contribution retirement benefit plans.

Employee Leave Entitlement

Employee entitlements to annual leave are recognised when they accrue to employees. An accrual is made for the estimated liability for leave as a result of services rendered by employees up to the statement of financial position.

Leases

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

- (i) As a lessee
The Society applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Society recognises lease liabilities representing the obligations to make lease payments and right-of-use assets representing the right to use the underlying leased assets.
- (ii) Right-of-use assets
The Society recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Leasehold building	— 3 to 6 years
Office equipment	— 5 years

If ownership of the leased asset transfers to the Society at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

The Society's right-of-use assets are presented within Note 12 to the financial statements.

(iii) Lease liabilities

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

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

The Society's lease liabilities are disclosed in Note 12.

(iv) Short-term leases and leases of low-value assets

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

Plant and Equipment

Plant and equipment are stated at cost less accumulated depreciation and impairment losses.

Depreciation is calculated on the straight-line method to write off the cost of the assets over their estimated useful lives. The estimated useful lives have been taken as follows:

Furniture and fittings	— 5 years
Office equipment	— 3 to 5 years
Computer	— 3 to 5 years
Renovation	— 6 years

The residual values, estimated useful lives and depreciation method are reviewed, and adjusted as appropriate, at end of each reporting year. The effects of any revision are recognised in the statement of financial activities when the changes arise.

Fully depreciated assets are retained in the accounts until they are no longer in use.

On disposal of an item of plant and equipment, the difference between the net disposal proceeds and its carrying amount is recognised in the statement of financial activities.

Impairment of Non-Financial Assets

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

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent to those from other assets. In assessing value in use, the estimated future cash flows expected to be generated by the asset are discounted to their present value. Where the carrying amount of an asset exceeds its recoverable amount, the asset is written down to its recoverable amount.

Impairment losses are recognised in the statement of financial activities.

An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss be recognised previously. Such reversal is recognised in the statement of financial activities.

Financial Assets

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

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

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

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

Investments in debt instruments

Debt instruments of the Society mainly comprise of cash and bank deposits and trade and other receivables.

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

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

Impairment of Financial Assets

The Society assesses on forward looking basis the expected credit losses associated with its debt instruments carried at amortised cost.

For trade receivable, the Society applied the simplified approach permitted by the SFRS 109, which requires expected lifetime losses to be recognised from initial recognition of the Receivables.

The general 3 stage approach is applied for cash and bank deposit. Credit loss allowance is based on 12-month expected credit loss if there is no significant increase in credit risk since initial recognition of the assets. If there is a significant increase in credit risk since initial recognition, lifetime expected credit loss will be calculated and recognised.

Cash and Cash Equivalents

This includes cash and bank balances and fixed deposits with financial institutions.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash on hand and deposits in banks and excludes fixed deposits pledged to banks for banking facilities.

Financial Liabilities

Financial liabilities are recognised when, and only when, the Society becomes a party to the contractual provisions of the financial instrument. Financial liabilities are initially recognised at fair value of the consideration received plus, in the case of a financial liability not at fair value through the statement of financial activities, directly attributable transaction costs and subsequently measured at amortised cost using the effective interest rate method.

Gains and losses are recognised in the statement of financial activities when the liabilities are derecognised as well as through the amortisation process. The liabilities are derecognised when the obligation under the liability is extinguished.

Provisions

A provision is recognised when there is a present obligation (legal and constructive) as a result of 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. Provisions are reviewed at the end of each reporting year and adjusted to reflect the current best estimate.

2B. Other Explanatory Information**Funds**

Fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds, 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 and are in contrast with unrestricted funds over which management retains full control use in achieving any of its institutional purposes. An expense resulting from the operating activities of a fund that is directly attributable to the fund is charged to that fund. Common expenses if any are allocated on a reasonable basis to the funds based on a method most suitable to that common expense unless impractical to do so.

2C. Critical Judgements, Assumptions and Estimation Uncertainties

The preparation of the Society's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

Key Sources of Estimation Uncertainty

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 within the next financial year are discussed below.

Useful lives of Property, Plant and Equipment

Plant and equipment are depreciated on a straight-line basis over their estimated useful lives. Management estimates the useful lives of these plant and equipment to be within 3 to 6 years. The carrying amount of the Society's plant and equipment at 31 March 2023 are disclosed in note 11 to the financial statements. Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets, therefore future depreciation charges could be revised.

3. Related Party Relationships and Transactions

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 board of management members, members of committees and key management of the Society. It also includes 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 significantly voting power in such entity resides with, directly or indirectly, any such individual.

All board of management members, members of committees and staff members of the Society are required to make declaration and 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.

The members of the board of management and committees are volunteers and receive no monetary remuneration for their contribution.

None of the paid staff are close members of the family of the Chief Executive or board of management members.

During the current and previous financial year, there were no loans made to any staff, members of the Board of Management, related parties or outside parties.

3.1 Key management compensation

	2023	2022
	\$	\$
Salaries and short-term employee benefits	922,458	831,808
Number of key management personnel	6	5

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Society, directly or indirectly. The Chief Executive and senior management team are considered key management personnel of the Society.

None of the key management personnel serve on the Board of Management of the Society.

The annual remuneration (comprise of basic salary, bonuses, allowances and employer's contributions to Central Provident Fund) of the top 3 highest paid staff of the Society classified by remuneration bands are as follows:-

	2023	2022
	\$	\$
Remuneration bands		
\$300,001 to \$400,000	1	1
\$200,001 to \$300,000	-	2
\$100,000 to \$200,000	2	-

4. Tax-exempt receipts

The Society enjoys a concessionary tax treatment whereby qualified donors are granted 2.5 times tax deduction for the donations made to the Society.

	2023	2022
	\$	\$
Tax-exempt receipts issued for donations collected	849,809	737,321

5. Other grants

	2023	2022
	\$	\$
Caring for Social Service Professionals	810	-
ChatSafe Grant	-	75,000
Enhanced fund-raising grant	414,096	511,088
Enhanced volunteer management	36,000	74,059
Invictus fund	-	20,000
NUS - Mrs Lee Choon Guan Endowed Research Fund	1,872	-
President's Challenge 2020	-	200,000
SHARE as One Grant	-	10,000
Telecom subsidy	-	2,100
The Courage Fund	6,416	6,000
The Majority Fund	20,000	50,000
Training Grant	1,284	4,418
VCF funding	27,461	41,337
Training Network Model (TNM) 2.0	100,000	-
TMT -Listen2me	80,000	-
Transformation support	37,646	-
	725,585	994,002

6. Donations and Sponsorship

	2023	2022
	\$	\$
General donations	356,107	414,411
Donations & Income from fund raising events	696,568	630,540
	1,052,675	1,044,951
Sponsorship/Donations-in-kind	344,491	53,812
	1,397,166	1,098,763

7. Wage credit income

	2023	2022
	\$	\$
Job Growth Incentive	89,100	85,793
Wage Credit Scheme	41,150	50,717
Others	5,206	13,807
	<u>135,456</u>	<u>150,317</u>

The above amount included grant receivables from the Government (Note 13).

8. Manpower expenses

	2023	2022
	\$	\$
Salaries	3,478,153	2,783,928
Bonuses	747,245	643,227
Contribution to defined contribution plan	559,974	451,605
Foreign worker levy	18,436	7,920
Other staff benefit expenses	113,367	119,614
Training	104,394	51,257
	<u>5,021,569</u>	<u>4,057,551</u>

9. Finance costs

	2023	2022
	\$	\$
Interest on lease liabilities (note 12)	<u>2,764</u>	<u>1,938</u>

10. Income tax

The Charity is a registered charity under the Charities Act 1994 and is exempted from tax under the Income Tax Act.

11. Plant and equipment

	Computer	Furniture and Fittings	Office Equipment	Renovation	Renovation in Progress	Total
	\$	\$	\$	\$	\$	\$
Cost						
At 1 April 2021	310,069	169,686	299,990	-	5,297	785,042
Additions	159,231	4,279	63,246	745,737	-	972,493
Reclassification	-	-	-	5,297	(5,297)	-
Disposals	-	(122,747)	(66,774)	-	-	(189,521)
At 31 March 2022 and 1 April 2022	469,300	51,218	296,462	751,034	-	1,568,014
Additions	24,614	-	10,498	-	-	35,112
Adjustments	-	-	-	(2,400)	-	(2,400)
At 31 March 2023	493,914	51,218	306,960	748,634	-	1,600,726
Accumulated depreciation						
At 1 April 2021	32,676	162,935	262,707	-	-	458,318
Depreciation	73,625	1,726	24,266	37,870	-	137,487
Disposals	-	(122,747)	(66,774)	-	-	(189,521)
At 31 March 2022 and 1 April 2022	106,301	41,914	220,199	37,870	-	406,264
Depreciation	103,920	2,428	28,248	124,710	-	259,306
At 31 March 2023	210,221	44,342	248,447	162,580	-	665,590
Net carrying amount						
At 31 March 2023	283,693	6,876	58,513	586,054	-	935,136
At 31 March 2022	362,999	9,304	76,263	713,164	-	1,161,730

12. Leases*Society as a lessee*

The Society has lease contracts for office space and office equipment. The Society's obligations under these leases are secured by the lessor's title to the leased assets. The Society is restricted from assigning and subleasing the leased assets.

The Society also has certain leases of equipment with low value and lease terms of 12 months or less. The Society applies the "short-term lease" and "lease of low-value assets" recognition exemptions for these leases.

12. Leases (continued)

(a) Carrying amounts of right-of-use assets

	Leasehold Buildings	Office equipment	Total
	\$	\$	\$
At 1 April 2021	7,911	12,042	19,953
Addition	172,331	10,573	182,904
Depreciation	(27,640)	(3,251)	(30,891)
At 31 March 2022 and 1 April 2022	152,602	19,364	171,966
Depreciation	(49,110)	(5,189)	(54,299)
At 31 March 2023	103,492	14,175	117,667

(b) Lease Liabilities

	2023	2022
	\$	\$
At beginning of year	128,303	20,671
Addition	-	132,904
Accretion on interest (note 9)	2,764	1,938
Lease payments	(49,549)	(27,210)
At end of year	81,518	128,303
Current liabilities	48,048	46,785
Non-current liabilities	33,470	81,518
	81,518	128,303

The maturity analysis of lease liabilities is disclosed in Note 22.

(c) Amounts recognised in statement of comprehensive income

	2023	2022
	\$	\$
Depreciation expense of right-of-use assets	54,299	30,891
Interest expense on lease liabilities (note 9)	2,764	1,938
Lease expense not capitalized in lease liabilities		
- Expense relating to short-term leases	-	8,106
	57,063	40,935

(d) Total cash outflows

The Society had total cash outflows for lease of \$49,549 (2022: \$35,316).

A reconciliation of liabilities arising from the Society's financing activities is as follows:

	1 April 2022	Cash flows	Modification	Accretion of interest	Others	31 March 2023
	\$	\$	\$	\$	\$	\$
Lease Liabilities						
- Current	46,785	(49,549)	-	2,764	48,048	48,048
- Non-current	81,518	-	-	-	(48,048)	33,470
	128,303	(49,549)	-	2,764	-	81,518

	1 April 2021	Cash flows	Addition	Accretion of interest	Others	31 March 2022
	\$	\$	\$	\$	\$	\$
Lease Liabilities						
- Current	11,241	(27,210)	132,904	1,938	(72,088)	46,785
- Non-current	9,430	-	-	-	72,088	81,518
	20,671	(27,210)	132,904	1,938	-	128,303

The "Others" column relates to reclassification of non-current and current portion of lease liabilities.

13. Trade and Other Receivables

	2023	2022
	\$	\$
Grant receivables (a)	44,348	25,928
Trade receivables	3,620	10,830
Interest receivables	4,263	12,181
Other receivables	3,495	8,430
Amount due from related party - non-trade (Note 3) (b)	44,671	-
	100,397	57,369

Trade receivables are non-interest bearing and are generally ranging from 7 to 30 days credit terms.

(a) Included in grants receivables are dollar-for-dollar matching grant under Enhanced Fundraising Programme receivable from Tote Board and other Job Growth Incentive (JGI) receivables from IRAS; and training support grants from NCSS.

(b) The amount due from related party represents advances and expenses paid on behalf for Samaritans of Singapore Limited.

Loss allowance for receivables has been measured at 12-month expected credit loss (ECL) as the amounts mainly consist of receivables from Ministry or Government related organisations which are backed by the Government of Singapore, and for which the management has assessed these counterparties to be creditworthy with low credit risk and have low risk of default.

13. Trade and Other Receivables (continued)

No impairment allowance was made for the receivables as these amounts are due from Ministry or Government related organisations and the management considers the probability of default and the loss upon default to be minimal after assessing for considerations such as financial background, creditability, historical credit loss experience and any relevant forward-looking information, including but not limited to changes in economic environment. The management has evaluated that there is no significant change in credit quality and the amounts are still considered recoverable and the receivables are not past due as at the end of the reporting period.

14. Deposits and prepayments

	2023	2022
	\$	\$
Prepayments	23,061	26,366
Deposits paid	7,385	7,276
	<u>30,446</u>	<u>33,642</u>

15. Cash and Cash Equivalents

	2023	2022
	\$	\$
Cash and Bank balances	8,121,620	1,818,762
Fixed deposits (a)	310,000	5,737,163
	<u>8,431,620</u>	<u>7,555,925</u>
Fixed deposits pledged (b)	(10,000)	(10,000)
Cash and cash equivalents at end of year	<u>8,421,620</u>	<u>7,545,925</u>

(a) Fixed deposits placed with banks and financial institutes bear interest at rate 1.95% (2022: between 0.35% and 0.65%) per annum at the balance sheet date and will mature within 4 months (2022: 2 to 11 months) from the financial year end.

(b) Fixed deposit pledged to a bank for corporate credit card facility with no interest earning.

16. Trade and other payables

	2023	2022
	\$	\$
Trade payables	28,195	110,088
Other payables	-	547,656
Fund received in advance	-	13,000
Accrued operating expenses	182,247	395,201
	<u>210,442</u>	<u>1,065,945</u>

17. Contract liabilities

Contract liabilities represents amount of consideration received from customer in advance. Contract liabilities are recognised as revenue as (or when) the Society satisfy the performance obligations under its contracts.

The following table provides information about contract liabilities from contracts with customers:

	2023	2022
	\$	\$
Advance receipt for training fee	<u>3,750</u>	<u>5,910</u>

18. Unrestricted Funds – Accumulated Funds

	2023	2022
	\$	\$
Balance at 1 April	2,384,181	1,637,386
Add: Income		
Other grants	450,655	562,054
Donations and sponsorship	1,397,166	1,035,665
Training income	221,505	180,557
Interest income	94,523	23,612
Wage credit income	131,569	138,100
Amortisation of capital grant	-	61
Other income	9,927	26,743
	<u>2,305,345</u>	<u>1,966,792</u>
Less: Expenditure		
Manpower expenses	(1,189,230)	(871,261)
Volunteer expenses	(15,002)	(4,015)
Professional expenses	(30,525)	(68,816)
Premises expense	(9,155)	(16,227)
IT and equipment expense	(3,882)	(2,378)
Communication expense	(2,568)	(3,731)
Training expenses	(5,677)	(13,245)
Publicity and education expenses	(201,591)	(33,034)
Fund raising and related expenses	(163,469)	(170,176)
Sponsorship-in-kind	(147,946)	-
Administrative expenses	(12,006)	(17,017)
Depreciation of plant and equipment	(22,554)	(10,879)
Depreciation of right-of-use assets	(13,440)	(8,769)
Finance costs	(317)	(449)
	<u>(1,817,362)</u>	<u>(1,219,997)</u>
Surplus for the year	487,983	746,795
Less: Fund transfer	(111,947)	-
Balance at 31 March	<u>2,760,217</u>	<u>2,384,181</u>

19. Restricted Funds

	Main Programme Reserves	LOSS Fund	CareText Fund	Be A Samaritan Fund	Anthony Yeo Memorial Fund	V Sellapan Family Fund	Healing Bridge Funds	Other Restricted Funds	Total
	(i) \$	(ii) \$	(iii) \$	(iiii) \$	(v) \$	(vi) \$	(vii) \$	(Note 19A) \$	\$
Balance at 1 April 2022	2,877,102	1,275,427	151,337	-	86,026	142,761	27,164	786,476	5,346,293
Income									
Funding									
- NCSS-ComChest	3,804,244	-	-	-	-	-	-	-	3,804,244
- Tote Board	-	144,764	938,912	592,333	-	-	-	-	1,676,009
Other grants	1,284	-	-	-	-	-	-	273,646	274,930
Donations and sponsorship	-	-	-	-	-	-	-	-	-
Wage credit income	3,887	-	-	-	-	-	-	-	3,887
Amortisation of capital grant	-	-	-	-	-	-	-	-	-
Other income	3,424	-	1,950	-	-	-	-	-	5,374
	3,812,839	144,764	940,862	592,333	-	-	-	273,646	5,764,444
Expenditure									
Manpower expenses	(2,401,225)	(207,132)	(732,814)	(289,729)	(11,075)	-	-	(190,364)	(3,832,339)
Volunteer expenses	(63,537)	(382)	(3,374)	(200)	-	-	(1,883)	(1,830)	(71,206)
Professional expenses	(17,454)	(1,153)	(8,611)	(4,113)	-	-	-	-	(31,331)
Premises expense	(46,735)	(3,036)	(23,175)	(6,148)	-	-	-	-	(79,094)
IT and equipment expense	(50,750)	(2,335)	(37,573)	(3,163)	-	-	(17)	(20,556)	(114,394)
Communication expense	(21,071)	(313)	(3,308)	(627)	-	-	-	(140)	(25,459)
Publicity and education expenses	(25,902)	(10,148)	(14,843)	(2,472)	-	(14,641)	-	(23,856)	(91,862)
Administrative expenses	(44,736)	(9,229)	(20,160)	(8,656)	(81)	-	(1,493)	(608)	(84,963)
Depreciation of plant and equipment	(57,694)	(16,600)	(4,250)	(1,173)	-	-	-	(157,035)	(236,752)
Depreciation of right-of-use assets	(23,726)	(1,627)	(12,299)	(3,207)	-	-	-	-	(40,859)
Finance costs	(1,408)	(95)	(759)	(185)	-	-	-	-	(2,447)
Training expenses	-	-	-	(20,389)	-	-	-	(82,250)	(102,639)
Total expenditure	(2,754,238)	(252,050)	(661,166)	(340,062)	(11,156)	(14,641)	(3,393)	(476,639)	(4,713,345)
Surplus/(deficit)	1,058,601	(107,286)	79,696	252,271	(11,156)	(14,641)	(3,393)	(202,993)	1,051,099
Fund Transfer	-	-	-	-	-	-	-	111,947	111,947
Balance at 31 March 2023	3,935,703	1,168,141	231,033	252,271	74,870	128,120	23,771	695,430	6,509,339

19. Restricted Funds (continued)

	Main Programme Reserves	LOSS Fund	CareText Fund	Anthony Yeo Memorial Fund	V Sellapan Family Fund	Healing Bridge Funds	Other Restricted Funds	Total
	(i) \$	(ii) \$	(iii) \$	(v) \$	(vi) \$	(vii) \$	(Note 19A) \$	\$
Balance at 1 April 2021	3,070,996	1,389,184	-	88,806	149,960	28,064	742,167	5,469,177
Income								
Funding								
- NCSS-ComChest	2,539,491	-	-	-	-	-	-	2,539,491
- Tote Board	-	205,423	468,519	-	-	-	-	673,942
Other grants	12,889	-	-	-	-	-	419,059	431,948
Donations and sponsorship	-	266	50,000	-	-	-	12,832	63,098
Wage credit income	12,217	-	-	-	-	-	-	12,217
Amortisation of capital grant	112	12	-	-	-	-	-	124
Other income	17,034	-	930	-	-	-	3,960	21,924
	2,581,743	205,701	519,449	-	-	-	435,851	3,742,744
Expenditure								
Manpower expenses	(2,388,686)	(290,158)	(320,787)	(2,780)	-	-	(183,879)	(3,186,290)
Volunteer expenses	(30,030)	(383)	(1,386)	-	-	-	(13,516)	(45,315)
Professional expenses	(33,411)	(1,878)	(14,398)	-	-	-	(1,400)	(51,087)
Premises expense	(40,504)	(6,972)	(9,740)	-	-	-	-	(57,216)
IT and equipment expense	(89,437)	(1,755)	(3,732)	-	-	-	(8,470)	(103,394)
Communication expense	(24,020)	(511)	(1,243)	-	-	-	(280)	(26,054)
Publicity and education expenses	(52,443)	(674)	(2,104)	-	(7,199)	-	(127,877)	(190,297)
Administrative expenses	(39,131)	(7,384)	(7,769)	-	-	(900)	(387)	(55,571)
Depreciation of plant and equipment	(60,973)	(7,984)	(2,103)	-	-	-	(55,548)	(126,608)
Depreciation of right-of-use assets	(15,975)	(1,646)	(4,501)	-	-	-	-	(22,122)
Finance costs	(1,027)	(113)	(349)	-	-	-	-	(1,489)
Total expenditure	(2,775,637)	(319,458)	(368,112)	(2,780)	(7,199)	(900)	(391,357)	(3,865,443)
Surplus/(Deficit)	(193,894)	(113,757)	151,337	(2,780)	(7,199)	(900)	44,494	(122,699)
Amortisation of fund	-	-	-	-	-	-	(185)	(185)
Balance at 31 March 2022	2,877,102	1,275,427	151,337	86,026	142,761	27,164	786,476	5,346,293

19. Restricted Funds (continued)**19A. Other Restricted Funds**

	Accumulated Fund- Research	Enhanced Volunteer Manager	IT Fund	Invictus Fund	Office Relocation Fund	Chatsafe Fund	The Majority Fund	Training Centre Fund	Transforma- tion Support Scheme	President's Challenge 2020	TMT L2Me	TNM 2.0	Total
	(viii) \$	(x) \$	(xi) \$	(xii) \$	(xiii) \$	(xiv) \$	(xv) \$	(xvi) \$	(xviii) \$	(xix) \$	(xx) \$	(xxi) \$	\$
Balance at 1 April 2022	112,329	(50,745)	117,022	41,776	150,197	48,275	71,861	156,482	(55,165)	194,444	-	-	786,476
Income						-							
Other grants	-	36,000	-	-	-	-	20,000	-	37,646	-	80,000	100,000	273,646
Donations and sponsorship	-	-	-	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-	-	-	-	-
Total income	-	36,000	-	-	-	-	20,000	-	37,646	-	80,000	100,000	273,646
Expenditure						-							
Manpower expenses	(963)	(80,354)	-	-	-	(31,850)	-	-	900	-	(69,927)	(8,170)	(190,364)
Volunteer expenses	-	-	-	-	-	-	-	-	-	-	-	(1,830)	(1,830)
IT and equipment expense	-	-	(3,246)	-	-	-	(16,936)	-	-	-	(374)	-	(20,556)
Communication expense	-	(140)	-	-	-	-	-	-	-	-	-	-	(140)
Publicity and education expenses	-	-	-	-	-	(15,856)	-	-	-	-	-	(8,000)	(23,856)
Administrative expenses	(40)	(89)	-	-	-	(319)	-	-	-	-	(160)	-	(608)
Depreciation of plant and equipment	-	-	(27,788)	(20,933)	(32,227)	-	(15,140)	(27,614)	-	(33,333)	-	-	(157,035)
Training expenditure	-	-	-	-	-	(250)	-	-	-	-	-	(82,000)	(82,250)
Total expenditure	(1,003)	(80,583)	(31,034)	(20,933)	(32,227)	(48,275)	(32,076)	(27,614)	900	(33,333)	(70,461)	(100,000)	(476,639)
Surplus/(Deficit)	(1,003)	(44,583)	(31,034)	(20,933)	(32,227)	(48,275)	(12,076)	(27,614)	38,546	(33,333)	9,539	-	(202,993)
Fund Transfer	-	95,328	-	-	-	-	-	-	16,619	-	-	-	111,947
Balance at 31 March 2023	111,326	-	85,988	20,843	117,970	-	59,785	128,868	-	161,111	9,539	-	695,430

19. Restricted Funds (continued)**19A. Other Restricted Funds**

	Accumulated Fund- Research	Capital Grant Fund	Enhanced Volunteer Manager	IT Fund	Invictus Fund	Office Relocation Fund	Chatsafe Fund	The Maajurity Fund	Training Centre Fund	Volunteers Develope- ment and Management Fund	Transforma- tion Support Scheme	President's Challenge 2020	Total
	(viii) \$	(ix) \$	(x) \$	(xi) \$	(xii) \$	(xiii) \$	(xiv) \$	(xv) \$	(xvi) \$	(xvii) \$	(xviii) \$	(xix) \$	\$
Balance at 1 April 2021	114,130	185	3,580	113,171	42,708	161,406	101,152	30,000	165,683	10,152	-	-	742,167
Income													
Other grants													
Donations and sponsorship	-	-	74,059	-	20,000	-	75,000	50,000	-	-	-	200,000	419,059
Other income	-	-	-	12,832	-	-	-	-	-	-	-	-	12,832
Total income	-	-	-	-	-	-	-	-	-	3,960	-	-	3,960
	-	-	74,059	12,832	20,000	-	75,000	50,000	-	3,960	-	200,000	435,851
Expenditure													
Manpower expenses	(362)	-	(128,095)	-	-	-	-	-	-	(257)	(55,165)	-	(183,879)
Volunteer expenses	-	-	-	-	-	-	-	-	-	(13,516)	-	-	(13,516)
Professional expenses	(1,400)	-	-	-	-	-	-	-	-	-	-	-	(1,400)
IT and equipment expense	-	-	-	(2,106)	-	-	-	(6,364)	-	-	-	-	(8,470)
Communication expense	-	-	(240)	-	-	-	-	-	-	(40)	-	-	(280)
Publicity and education expenses	-	-	-	-	-	-	(127,877)	-	-	-	-	-	(127,877)
Administrative expenses	(39)	-	(49)	-	-	-	-	-	-	(299)	-	-	(387)
Depreciation of plant and equipment	-	-	-	(6,875)	(20,932)	(11,209)	-	(1,775)	(9,201)	-	-	(5,556)	(55,548)
Total expenditure	(1,801)	-	(128,384)	(8,981)	(20,932)	(11,209)	(127,877)	(8,139)	(9,201)	(14,112)	(55,165)	(5,556)	(391,357)
Surplus/(Deficit)	(1,801)	-	(54,325)	3,851	(932)	(11,209)	(52,877)	41,861	(9,201)	(10,152)	(55,165)	194,444	(44,494)
Amortisation of fund	-	(185)	-	-	-	-	-	-	-	-	-	-	(185)
Balance at 31 March 2022	112,329	-	(50,745)	117,022	41,776	150,197	48,275	71,861	156,482	-	(55,165)	194,444	786,476

19. Restricted Funds (continued)**19B. Restricted Funds**

- i. **Main Program Reserves** – This fund is restricted solely for the operations of SOS main programme, which refers to the Suicide Crisis Intervention Programme that provides confidential emotional support to individuals facing a crisis, thinking about suicide or affected by suicide. This programme aims to reduce the suicide risk for persons in distress, through the 24-hour hotline, face-to-face counselling, email support service and support groups.
- ii. **LOSS Fund** – LOSS (Local Outreach to Suicide Survivor) is a nationwide programme by SOS that provides emotional support and comfort to survivors in the aftermath of a suicide death and throughout their bereavement. The Tote Board Social Service Fund ("TBSS") co-funds 50% of the annual operating cost of the programme and the reserve comprises mainly of surplus of designated donations from prior years.
- iii. **CareText Fund** – This fund is restricted solely for the operations of SOS 24-hour CareText service, a new text-based platform service launched on 10 October 2020 and co-funded by Tote Board Social Service Fund ("TBSS") from 1 October 2021. The purpose of this service is to provide additional and alternative avenues of emotional support through text messaging.
- iv. **Be A Samaritan Fund** – This fund is restricted for the operations of SOS' "Be A Samaritan" (BAS) programme. This programme was established in April 2022 and is co-funded by Tote Board for a period of three years starting from 1 April 2022. The purpose of this programme is to equip every individual in Singapore with the confidence, knowledge and skills to identify, engage and encourage distressed individuals to seek help and provide emotional support in an empathetic and professional manner.
- v. **Anthony Yeo Memorial Fund** – This fund was initiated by a \$5,000 donation from the wife of the late Anthony Yeo in 2010 who was a former Chairman of SOS. The designated donations over the years have contributed to the growth of the fund which has been designated to support staff development needs.
- vi. **V Sellapan Family Fund** – This fund was initiated by a \$150,000 donation in 2017 from the family of the late President S R Nathan for use in the World Suicide Prevention Day Campaign. This fund was named under his late father Mr. V Sellapan.
- vii. **Healing Bridge Fund** – This fund was established for the operations of the Healing Bridge Programme. Healing Bridge is a suicide bereavement support group for those who have lost a loved one to suicide to receive support from other members.
- viii. **Accumulated Fund – Research** – This fund was a contribution from a charity club in Singapore through their major fund-raising projects in 2017 and a donation in kind from an event held by a donor. The fund is to be used to conduct research studies to understand the underlying causes of suicide in the local context that could potentially help SOS, policy makers or other agencies in better planning and mapping out of suicide prevention strategies.
- ix. **Capital Grant Fund** – This comprises of funds transferred from the Care & Share Matching Grant Fund that was used for IT related purchases. This fund is amortised for the depreciation charge over the useful lives of the related assets.

19. Restricted Funds (continued)**19B. Restricted Funds (continued)**

- x. **Enhanced Volunteer Manager Fund** – This is a two-year manpower support fund provided under the NCSS Enhanced Volunteer Manager Funding Scheme ("EVMFS"). The purpose of this fund is to strengthen the volunteer management capacity of SOS. The deficit was due to actual manpower cost incurred exceeded funding amount. During the current financial year, \$95,328 was transferred from Unrestricted Funds-Accumulated Fund to Enhanced Volunteer Manager Fund.
- xi. **IT Fund** – This fund was established for upgrading the telephone system and infrastructure. This fund has been fully utilised in the previous financial year. The depreciation charges of the IT purchased are charged to the fund over the estimated useful lives of the related assets.
- xii. **Invictus Fund** – This is a fund provided by the National Council of Social Services (NCSS) to support Social Service Agencies (SSAs) in maintaining service delivery and serving clients safely and effectively during the COVID-19 pandemic. The total approved grant was \$100,000 and has been fully utilised on its intended and approved operating and capital expenditures in 2021. The operating expenditures have been directly charged to the fund in the year of incurrence while the depreciation charges of the assets purchased are charged to the fund over the estimated useful lives of the related assets.
- xiii. **Office Relocation Fund** – This fund was established for the purpose of future renovation and related capital costs to meet the expansion of services. The fund has been fully utilised in the previous financial year in financing the renovation works at the Cantonment office premises. The depreciation charges of the renovation cost are charged to the fund over the estimated useful lives of the office premise.
- xiv. **ChatSafe Fund** – this is a project funded by TF IPC Ltd with the aim to equip youth with the knowledge and skills to chat safely about suicides online. This is a two-year project and was completed in the current financial year.
- xv. **The Majority Fund** – This is for the system integration project for SOS' 24-hour CareText platform, funded by The Majority Trust Limited. The project was completed in the current financial year.
- xvi. **Training Centre Fund** – This fund was a contribution from a charity club in Singapore through their major fund-raising projects in 2017. The purpose of this fund is for setting up new training centre or its related purposes. The fund has been fully utilised in the previous financial year in financing the renovation work of the training rooms at SOS's two office premises. The depreciation charges of the renovation cost are charged to the fund over the estimated useful lives of the training rooms.
- xvii. **Volunteer Development and Management Fund** – The fund was set up for volunteers to attend training workshops and for volunteer welfare.
- xviii. **Transformation Support Scheme** – This is a one-year manpower co-funding support scheme provided by NCSS with the aim to recruit an individual or staff to support or facilitate in the organisation transformation project. The co-funding amount is up to 90% of the monthly gross wages. The deficit was primarily due to actual manpower cost incurred exceeded funding amount. During the financial year, \$16,619 was transferred from Unrestricted Funds-Accumulated Funds to Transformation Support Scheme fund.

19. Restricted Funds (continued)**19B. Restricted Funds (continued)**

xix. President's Challenge 2020 - This grant was given for the renovation work of a new office premise to meet the expansion needs of SOS. The fund has been fully utilised in the previous financial year in financing part of the renovation cost at its Ubi office premises. The depreciation charges of the office renovation cost will be charged to the fund over the estimated useful lives of the Ubi office premise.

xx. TMT L2me Fund - This is a grant from The Majurity Trust, to fund the Listen2Me project. Listen2Me is SOS' text analysis project, aimed at studying the text data collected for the continuing improvement of our services. This project will be completed in the first quarter of next financial year.

xxi. TNM 2.0 Fund - The Training Network Model (TNM) 2.0 is a grant from NCSS to transform SOS to become the center of excellence (COE) in training services. The grant received during the current financial year has been fully utilised in the same financial year.

20. Reserve Policy

The purpose of reserves is to provide long-term financial stability and ensure continued development of the Society's activities. The Society aims to maintain a reserve of two years of operating expenditure. The Board of Management reviews the level of reserves periodically to ensure the adequacy of the reserves.

The Society's reserve position as at the financial years ended are as follow:

	2023	2022
	\$	\$
Unrestricted Funds	2,760,217	2,384,181
Restricted Funds	6,509,339	5,346,293
Total Funds	<u>9,269,556</u>	<u>7,730,474</u>
Annual Operating Expenditure	<u>6,530,707</u>	<u>5,085,440</u>
Reserve Ratio	<u>1:42</u>	<u>1:52</u>

21. Fund raising event

In accordance with the Charities (Institutions of a Public Character) Regulations, the Society is required to disclose fund-raising appeals with gross receipts of more than \$1 million. There are no fund-raising appeals with gross receipts of more than \$1million during the reported year ended 31 March 2023 and 31 March 2022.

22. Financial Risk Management Objectives and Policies

The main risks from the Society's financial instruments are liquidity risk, credit risk and cash flow and fair value of interest rate risk. The policies for managing each of these risks are summarised below.

Liquidity Risk

Liquidity risk is the risk that the Society will not be able to meet its financial obligations as and when they fall due. The Society's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities.

The Society reviews its working capital requirements to assess the adequacy of cash and cash equivalents to finance the operations.

Analysis of Financial Instruments by Remaining Contractual Maturities

The table below summarises the maturity profile of the Society's financial assets and liabilities at the end of the reporting year based on contractual undiscounted repayment obligations.

	2023			2022		
	1 year or less	1 to 5 years	Total Contractual cash flows	1 year or less	1 to 5 years	Total Contractual cash flows
	\$	\$	\$	\$	\$	\$
Financial assets						
Trade and other receivables	100,397	-	100,397	57,369	-	57,369
Deposits	7,385	-	7,385	7,276	-	7,276
Cash and cash equivalent	8,431,620	-	8,431,620	7,555,925	-	7,555,925
	<u>8,539,402</u>	<u>-</u>	<u>8,539,402</u>	<u>7,620,570</u>	<u>-</u>	<u>7,620,570</u>
Financial liabilities						
Trade and other paybles	210,442	-	210,442	1,052,945	-	1,052,945
Lease liabilities	49,550	33,903	83,453	49,550	83,453	133,003
	<u>259,992</u>	<u>33,903</u>	<u>293,895</u>	<u>1,102,495</u>	<u>83,453</u>	<u>1,185,948</u>
Total net undiscounted/ financial assets/ (liabilities)	<u>8,279,410</u>	<u>(33,903)</u>	<u>8,245,507</u>	<u>6,518,075</u>	<u>(83,453)</u>	<u>6,434,622</u>

Credit Risk

The Society has assessed that there is minimal credit risk as majority of the receivables are either due from Ministry or Government related organisations, which are backed by the Government of Singapore. The Society has applied a 12-month Expected credit loss ("ECL") to measure the loss allowance. The management has evaluated that these receivables are performing with low credit risk, as there has been no significant increase in the risk at default on these receivables since initial recognition, and the counterparties generally have a low risk of default and do not have any past-due amounts.

6. Financial Statements



Published by

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The ageing of trade receivables as at 31 March:

	2023	2022
	\$	\$
Less than 30 days	2,720	4,650
More than 90 days	900	-
	<u>3,620</u>	<u>4,650</u>

As at the statement of financial position date, the Society does not have any trade receivables that are subject to ECLs.

The Society places its cash with creditworthy financial institutions. The credit risk on bank deposits is limited as the counterparties are financial institutions with high credit-ratings assigned by international credit-rating agencies and reputable corporations with a good credit history. Further details of credit risks on receivables are disclosed in Note 13 of the financial statements respectively.

23. Classification of Financial Assets and Liabilities

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

	2023	2022
	\$	\$
Financial liabilities at amortised cost	291,960	1,181,248
Financial assets at amortised cost	8,539,402	7,620,570

24. New Accounting Standards and SFRSs Interpretations

At the date of authorisation of these financial statements, no SFRS, INTFRSs and amendments to SFRS that are relevant to the Society were issued but not yet effective.

25. Subsequent event

As at 1 April 2023, the Society has transferred over the operations, together with all the assets and liabilities to Samaritans of Singapore Limited (UEN: 202245684D). Samaritans of Singapore Limited was incorporated in Singapore on 23 December 2022 as a company limited by guarantee without a share capital. It was granted the status of an Institution of Public Charter ("IPC") under the Charities Act 1994 from 2 March 2023 to 1 March 2025 subject to renewal.

The carrying amount of the assets and liabilities transferred from the Society to Samaritans of Singapore Limited is based on the statement of financial position as at 31 March 2023 set out on page 6.