Samaritans of Singapore

A BRIGHTER TOMORROW

EMPOWERING COMMUNITIES, SAVING LIVES

ANNUAL REPORT
2025/2026

CONTENTS

THE BULB

WHERE THE LIGHT IS MADE

At the heart of every service and every moment of support is a team of people working together to make it possible. The bulb is not just a vessel for light, it is shaped by the structure and strength of what holds it together. In the same way, SOS's ability to be present for those in distress is built on the collective efforts of individuals and departments across the organisation.

This section introduces the people and leadership structures that guide and support our work. From our Board of Directors to our management and organisational teams, each plays a role in ensuring that SOS remains responsive, accountable and ready to serve. Together, they form the foundation that allows the light to remain steady for those who need it most.

BLUEPRINTS OF THE LIGHTBULB

Behind every steady light is a structure that holds it in place. At SOS, our organisational framework brings together leadership and expertise to support the work we do each day. This is how our Board of Directors, management and teams are organised, forming the foundation that enables our services to operate with consistency and care.

About SOS

Founded in 1969, Samaritans of Singapore Limited (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

To provide confidential, client-centric support to anyone thinking about or affected by suicide, we act in alignment with our values:

Respect
We treat everyone with dignity and without judgement

Collaboration
We leverage one another's strengths for best client outcomes

Innovation
We stay relevant and agile to address evolving needs

Accountability
We act with the highest standard of professionalism and ethics

A Shared Responsibility

to Keep the Light On

The work of suicide prevention is sustained through shared commitment and collective care. While each of us brings a different perspective and responsibility, we are united by a common purpose to ensure support is available to those who need it most.

Read on to hear the various perspectives on the year past and the shared responsibility that guides our direction forward from our Patrons, Chairman and Chief Executive Officer.

A Message from Our Patrons

Mr Lawrence Wong
Prime Minister and
Minister for Finance

The true strength of a society is not measured by what it achieves in good times, but by how it supports those who are struggling. When someone faces hardship, isolation or despair, they should know that they are not alone, and that help is available.

That is why the Government has been strengthening our mental health support ecosystem. We have been expanding services across our healthcare institutions and building up the capabilities of community service providers. Last year, we also launched the national 1771 mindline, so that round-the-clock support is just a call or text away.

But government policies and services are only part of the equation. Building a society where everyone feels supported requires the collective effort of the community. It depends on people stepping forward to care for one another, reaching out to those in need, and creating an environment where it is safe to seek help.

The Samaritans of Singapore (SOS) have been at the forefront of this mission for decades. You play a vital role in suicide prevention, but your work goes far beyond crisis intervention. By supporting survivors of suicide, equipping caregivers and those who work with at-risk individuals, and steadily breaking down the stigma surrounding mental health, you bring hope to those who need it most.

My deepest thanks to the leadership, staff and volunteers of SOS. Your dedication embodies the spirit of care and service that strengthens our society.

The Government will continue to work closely with SOS and other partners to build a more caring and inclusive Singapore. Together, we can ensure that no one has to face life's challenges alone, that support is always within reach, and that every person can look forward to a brighter tomorrow.

Dr Janil Puthucheary
Senior Minister of State, Ministry of Education &
Ministry of Sustainability and the Environment

We are working towards a society where mental health is better understood, support is accessible and individuals feel empowered to seek help when they need it. Across Singapore there is a need to strengthen support for individuals facing mental health challenges and emotional distress.

Samaritans of Singapore (SOS) plays a vital role in the national mental health and wellbeing strategy. As a trusted agency that provides crisis support and suicide prevention services, SOS serves as a critical lifeline for many in distress. It has been a privilege to serve as a Patron of SOS, witnessing the dedication of the organisation as it carries out its mission. I have seen the impact that timely support can have on a person's life.

One of the highlights of the year was Spark the Change Fest 2025, which brought together individuals, community partners and advocates in a shared commitment to suicide prevention.

Dr Janil (third from the right) at the Spark the Change Fest 2025's Charity Walk flag-off.

The event demonstrated the breadth and impact of SOS's work and created opportunities for meaningful conversations about help-seeking and support. Collective action can foster greater understanding and inspire more people to play a role in supporting those around them.

Suicide prevention needs organisations such as SOS and the many individuals who contribute to building caring and connected communities. Every volunteer, partner and community member has a part to play in extending support and encouraging help-seeking. Networks of care that strengthen resilience and help ensure that no one has to face their struggles alone are the result of consistent, collective effort.

I would like to extend my heartfelt appreciation to the staff and volunteers of SOS for their dedication, compassion and tireless service. Day after day, they provide comfort, hope and support to individuals during some of the most difficult moments of their lives. Their commitment reflects the very best of our community and serves as a powerful reminder of the difference that empathy and human connection can make towards a more caring and resilient Singapore.

Chairman's Message

Mr Roel Faes
Chairman
Samaritans of Singapore Limited

As I reflect on the year past, I am reminded that the strength of an organisation lies not only in what it achieves, but in its ability to remain steadfast in its purpose while adapting to change.

This year marked an important leadership transition for Samaritans of Singapore (SOS) with the appointment of Mr Terry Siow as Chief Executive Officer. On behalf of the Board, I extend our appreciation to Mr Gasper Tan for his contributions and leadership over the years, and warmly welcome Terry as he takes on this important responsibility.

While leadership may evolve, our mission remains unchanged. As Terry steps into his role, he brings with him a deep understanding of SOS's mission as well as a strong determination and commitment to those we serve. Having worked closely with him, I am confident that under his leadership, SOS will continue to strengthen its services and deepen its impact in the community. Together, we continue to build on a strong foundation with renewed energy and shared commitment to advancing the work of suicide prevention in Singapore.

Over the past year, we have continued making meaningful progress towards our aspiration of becoming a centre of excellence in suicide prevention. This journey extends beyond strengthening our crisis support services. It encompasses expanding community partnerships and deepening public understanding of the work we do. Each step forward reinforces our belief that suicide prevention is a shared societal responsibility, requiring collective effort across individuals, communities and institutions.

At the heart of all that we do is a simple but vital purpose: to be an available lifeline to anyone in crisis. Every day, individuals reach out to SOS in moments of loneliness, despair and uncertainty. Our role is not to provide all the answers, but to offer hope, connection and a listening ear when it matters most. In a world where many continue to struggle silently, SOS exists to remind people that support is available and that no one needs to face their darkest moments alone.

This work would not be possible without our dedicated volunteers, who remain the lifeblood of our organisation. Across our crisis helplines, outreach efforts, support programmes and community initiatives, volunteers contribute countless hours of service, empathy and expertise. Their willingness to stand alongside those in distress reflects the very spirit of SOS. I extend my deepest gratitude to every volunteer who has chosen to make a difference through this mission of saving lives and bringing hope to our community.

One of the most memorable moments for me this year came during Spark the Change Fest 2025. As I stood before the Wall of Hope, I was moved by the many stories of hope contributed by our clients even amid their times of crisis.

It was a powerful reminder that while suicide can be an isolating experience, hope can be found through human connection and community support. The Wall of Hope reflected what SOS strives to achieve every day: creating spaces where people feel seen, heard and valued.

I remember one client who shared that, in their darkest hour, a midnight conversation with our Hotline volunteer gave him the strength to hold on. He said he "found light because someone cared to listen". That simple line captures the very essence of SOS — presence, compassion, and the conviction that even in crisis, hope can be rekindled.

> *"On behalf of the Board of Directors, I thank our staff, volunteers, donors, partners and supporters for your continued trust and dedication. Together, we are building a stronger, more compassionate community and bringing us closer to a future where fewer lives are lost to suicide."*

Foreword by Chief Executive Officer

Mr Terry Siow
Chief Executive Officer
Samaritans of Singapore Limited

Stepping into the role of Chief Executive Officer of Samaritans of Singapore as of 1 April 2026 is both an honour and a deeply humbling responsibility. I do so with immense gratitude to my predecessor, Mr Gasper Tan, whose steadfast leadership strengthened SOS's foundation and advanced our mission in many impactful ways over the last seven years.

As I take on this role, I am mindful that the work of suicide prevention is not carried by any one individual, but by a community of staff, volunteers, partners and supporters united by a shared belief: that every life matters and that no one should struggle alone.

Leadership transition: Mr Gasper Tan (left) passes the baton to Mr Terry Siow (right).

"Over the past year, I have had the privilege of witnessing the impact of SOS up close. Behind every call answered and every text replied is a person seeking connection, hope or simply someone willing to listen without judgement. I have witnessed the quiet courage of those who reach out in moments of despair and the unwavering dedication of our volunteers and staff who stand beside them in their darkest moments. These encounters are powerful reminders that suicide prevention is not only about crisis intervention. It is about building a society where people feel seen, supported and safe enough to ask for help."

This past year, SOS continued to strengthen its services and expand its reach across the community. Through our 24-hour crisis support services, intervention programmes, postvention support and outreach initiatives, we supported thousands of individuals affected by suicide, suicidal thoughts and emotional distress. These efforts were made possible through the dedication of our people and the trust placed in us by the community.

In recognition of the work that we do, we were deeply honoured to receive the Outstanding Agency Award at the Singapore Volunteer and Partner Awards 2025 by the Ministry of Social and Family Development, as well as the Communities of Good (Small & Medium Charity) award at the President's Volunteerism & Philanthropy Awards by the National Volunteer and Philanthropy Centre. These awards do not define us, but they affirm the collective effort of everyone who has provided emotional support to those in crisis.

As the needs of our community continue to evolve, SOS remains committed to growing alongside them. Over the past year, we introduced new initiatives and strengthened existing programmes to improve accessibility, deepen community engagement and provide more avenues of support for those in distress. These developments reflect our belief that suicide prevention must extend beyond crisis response and into prevention, education and collective care. Looking ahead, we will continue investing in innovation, partnerships and capability-building to ensure that support remains timely, relevant and person-centred.

Our direction forward remains guided by our aspiration to become a centre of excellence in suicide prevention. Anchored on three main pillars – Awareness, Resonance and Action, this vision goes beyond organisational growth. It reflects our commitment to shaping a future where suicide prevention is better understood, more openly discussed and more effectively supported across every layer of society.

This year's theme, *A Brighter Tomorrow: Empowering Communities, Saving Lives*, speaks to the heart of what SOS stands for and the future we hope to build together. It reminds us that even in moments of darkness, connection can illuminate a path forward. It is a call for us to look ahead with intention and to strengthen who we are as an organisation while deepening how we support the community around us. As we continue this journey, we remain anchored in the belief that every conversation, every act of care and every effort to support one another has the power to save lives.

To our volunteers, donors, partners and supporters, thank you for walking alongside us in this mission. Your trust and dedication continue to strengthen the work that we do. Together, we can continue building a more supportive and hopeful community where every person knows that help is available, hope is possible and they never have to face their struggles alone.

Corporate & Organisation Structure

As of 31 March 2026

Corporate Structure

Organisation Structure

Board of Directors

Mr Roel Faes
Chairperson
(Since 21 August 2024)
Appointed to Board 23 July 2021**

Senior Vice President
Citibank Singapore

Volunteer Service
Befrienders Malaysia (2005 – 2009)

7/8

Mr Tan Kwang Cheak
Vice-Chairperson
(Since 21 August 2024)
Member, Human Resources Committee
(1 July 2024 – 12 November 2025)

Chief Executive Officer
Singapore Cancer Society

Volunteer Service
Council Member, Charity Council Singapore
Member, Board of Directors,
Jurong Health Fund Council Member,
Singapore Hospice Council Member,
Board of Directors, NTUC Community Fund

3/8

Mr Michael Wolfe
Treasurer
(Since 21 August 2024)

Financial Consultant
Marex

Volunteer Service
Meal Delivery Volunteer, Radin Mas Community Club

7/8

Dr Francis Neville Pavri
Board Director
(Since 23 July 2021**)

Adjunct Professor
Lee Kong Chian School of Business, Singapore Management University

6/8

Mr Chris Galea
Board Director
(Since 1 December 2023)
Chairperson, Governance & Nominating Committee

Founder
The Lighthouse Coaching

Faculty Member
The School of Positive Psychology

8/8

Ms Cynthia Lee
Board Director
(Since 1 January 2024)
Chairperson, Human Resources Committee

Chief Human Resource Officer
Khoo Teck Puat Hospital & Yishun Community Hospital

Volunteer Service
Vice President, Gunong Sayang Association

6/8

Dr Mariam Aljunied
Board Director
(Since 1 September 2021**)

Adjunct Associate Professor
Office of Education Research, National Institute of Education, Nanyang Technological University

Adjunct Associate Professor
Department of Psychology, National University of Singapore Research Associate,

Research Associate
University College London

Principal Educational Psychologist
Ministry of Education Singapore

7/8

Dr Ong Geok Chwee
Board Director
(Since 1 December 2023)
Chairperson, Information Technology Committee

Former Chief Executive Officer
Bridge Alliance
(Mar 2018 – Mar 2026)

Volunteer Service
Honorary Secretary,
Society for Aged Sick Chair,
Fundraising Committee,
Society for Aged Sick

7/8

Mr Kawal Pal Singh
Board Director
(Since 2 April 2025)

Managing Partner
Tito Isaac & Co LLP

Volunteer Service
Member, 2026 Admissions Committee, LawSoc
Ministry of Education: Committee on Pathways and Opportunities in Applied Education
Member, Law Society of Singapore's Admissions Committee for the year 2025
Member, Singapore Swimming Club's Disciplinary Panel for the term 2025/2026

2/8

Dr Jared Ng
Board Director
(Since 21 August 2024)
Chairperson, Programmes, Services & Research Committee

Medical Director and Senior Consultant, Psychiatrist
Connections MindHealth

Volunteer Service
Chair, The Collective NEST Limited (a wholly owned subsidiary of the Company)
Chair, Committee of Fostering, Ministry of Social & Family Development
Member, IJ Schools' Board of Management
Member, Expert Panel, MigrantWell Singapore
Member, Technical Advisory Group, United Nations, Critical Incident Stress Management Section
Mental health Specialist, Singapore International Foundation
Sub-Committee Member, Singapore Association for Mental Health
Sub-Committee Member, Care Corner Singapore Ltd

6/8

Mr Ow Khai Hoong
Board Director
(Since 27 August 2025)
Chairperson,
Audit & Risk Committee

Deputy Executive Director
Limitless

Volunteer Service
Member, Finance Committee,
Central Christian Church Singapore

3/5

Mr Saugato Banerjee
Board Director
(Since 27 August 2025)
Chairperson, Fundraising Committee

Chief Executive Officer
GoSports Foundation

5/5

- *Occupation and Key Appointments in other charities*
- *Board Meeting Attendance*

** These individuals were appointed to the Board prior to the incorporation of the Company, during the time when it operated as Samaritans of Singapore (the "Society"). In accordance with the Constitution of the Company, their years or terms of service from the date of their original appointment under the Society are deemed to form part of their service tenure with the Company.

For detailed profile of SOS board directors, please refer to our corporate website.

Board Governance & Oversight

Role of the Governing Board

SOS is governed by a Board of Directors (the "Board") comprising individuals with diverse professional expertise and experience. The Board provides strategic leadership and oversight of SOS's direction, programmes, and performance, and works in close partnership with Management to advance the organisation's mission through strong governance, accountability, and stewardship.

The Board's responsibilities, as set out in its Terms of Reference, include:

Strategic Direction

Provide guidance on and approve SOS's strategic plans developed by Management, with periodic reviews to ensure continued relevance and alignment with the organisation's mission, operating environment, and stakeholder expectations.

Governance and Risk Oversight

Maintain robust governance standards through the approval of key policies, oversight of enterprise risk management, and assurance of effective internal controls, regulatory compliance, and ethical conduct across the organisation.

Financial Stewardship

Approve financial policies, annual budgets, and investment approaches; establish and oversee a clear system of delegation of authority and approval limits; monitor financial performance and the adequacy of reserves to support long-term sustainability; and ensure that financial reporting is accurate, transparent, and in accordance with applicable standards.

Programmes and Services Oversight

Oversee the development, delivery, and evaluation of programmes and services to ensure they remain aligned with SOS's mission of crisis intervention and suicide prevention and continue to meet the evolving needs of the community.

Fundraising Oversight

Review and approve fundraising strategies, ensuring that initiatives are conducted with integrity, transparency, and sustainability, and are aligned with regulatory expectations and donor stewardship principles.

Human Resource and Leadership

Oversee the appointment, performance, remuneration, and succession planning of the Chief Executive Officer; approve key human resource and volunteer policies; establish and uphold a Code of Conduct for Board members, staff, and volunteers; support staff welfare and fair remuneration practices; and ensure adherence to ethical standards, including the management of conflicts of interest.

Advocacy and Stakeholder Engagement

Champion and actively promote SOS's mission and values to the broader community, strengthen partnerships with key stakeholders, and foster transparent and effective communication to enhance public trust and confidence in the organisation.

Nomination and Appointment

The Board is supported by the Governance and Nominating Committee (GNC) in overseeing the nomination, renewal and succession planning for Board and Board Committee members. The GNC applies a Board Competency Framework, adapted from the Board Appointment Guide for Charities and guidance from the Singapore Institute of Directors to identify capability gaps and ensure a balanced mix of skills, experience, and perspectives to support effective Board oversight.

Potential candidates are identified through a range of networks and channels to support diversity and renewal. Appropriate due diligence, including reference and background checks, is conducted prior to any recommendation being submitted to the Board for consideration and appointment.

Composition, Induction and Training

As prescribed in the Constitution, the Board shall comprise not more than 12 Directors. As at the end of the financial year, the Board comprised 12 Directors.

Newly appointed Board and Board Committee members are required to undergo a structured onboarding programme conducted by the senior management team to familiarise them with SOS's vision, mission and values, programmes and services, strategic priorities and governance framework.

In addition, newly appointed members are required to participate in the "Be A Samaritan" programme to gain first-hand insight into SOS's service ethos and engagement with beneficiaries. They are also required to complete a two-hour online governance induction programme to strengthen their understanding of governance responsibilities and compliance requirements.

SOS also supports the continuing development of both new and existing Board members by facilitating participation in relevant training programmes, seminars and conferences aligned with their roles and responsibilities. This aims to strengthen governance capabilities and enhance overall Board effectiveness.

Term of Office

Each Director is appointed for a term not exceeding two years and is required to submit for re-nomination and re-appointment at least once every two years. Under the Constitution, a Director shall not serve more than three consecutive terms or six years, while the Treasurer shall not hold office for more than two consecutive terms or four years. Such Directors may be eligible for re-nomination and re-appointment after a lapse of at least two years.

In accordance with the Constitution, the years or terms of service as a Board member of Samaritans of Singapore (the "Society") prior to the incorporation of the Company shall be included in the calculation of the tenure limits of Directors. Notwithstanding this, the appointment of a Director may be extended by way of a special resolution of the Members, with the reasons for such extension disclosed in the annual report.

As at the end of the financial year, none of the 12 Directors had exceeded six consecutive years of service.

Board Performance and Evaluation

The Board conducts an annual review of its collective performance in conjunction with the assessment of the organisation's strategic plan outcomes. In addition, a formal Board effectiveness evaluation is conducted once every two years to assess governance effectiveness and identify areas for continuous improvement, with reference to sector benchmarks.

The Board utilises BoardPulse, a Board effectiveness assessment tool developed by the National Volunteer & Philanthropy Centre ("NVPC") based on the Effective Non-Profit Board Framework to assess its performance and effectiveness. The evaluation covers key governance areas, including Board composition and leadership, organisational culture, mission and strategic direction, programme oversight, financial stewardship, funding sustainability and organisational performance and impact.

Individual Directors are also encouraged to periodically reflect on their contributions to the Board and the organisation. They are invited to provide feedback on future roles, training needs, and areas for continuous improvement to support ongoing Board effectiveness and succession planning.

Board Meetings and Attendance

Under its Constitution, the Board is required to convene **a minimum of six meetings annually**. During the financial year, the Board held a total of eight meetings, in addition to a Board Retreat and the Annual General Meeting ("AGM"), as set out below:

8 Board Meetings	14 May 2025	14 June 2025
	16 July 2025	17 September 2025
	19 November 2025	9 December 2025
	21 January 2026	25 March 2026
Board Retreat	12 July 2025	
Annual General Meeting	27 August 2025	

To facilitate meaningful participation and effective deliberation, meetings are planned and scheduled in advance, with meeting materials circulated to Directors prior to each meeting to support informed discussion and decision-making.

Disclosure of Remuneration and Benefits received by Board Members

All Board members serve on a voluntary basis and did not receive any remuneration or benefits for their services during the financial year.

Senior Management Team

Mr Francis Foo
Centre Director
Youth Crisis Facility
(Joined on 1 April 2026)

Ms Phoebe Low
Deputy Director
Organisation Development & Human Resources

Ms Charlene Heng
Deputy Director
SOS Academy

Mr Chew Chun-Liang
Director
Strategic Development
(Joined on 1 December 2025)

Mr Terry Siow
Chief Executive Officer Designate
(1 March 2026 – 31 March 2026)
Deputy Chief Executive Officer
(14 July 2025 – 28 February 2026)
(Mr Terry Siow formally assumed the role of Chief Executive Officer on 1 April 2026, succeeding Mr Gasper Tan)

Ms Pang Chin Lee
Deputy Director
Corporate Finance & Compliance

Mr Chuah Yeow Seng
Director
Crisis Care Services
(Joined on 26 January 2026)

Mr Jeffrey Tay
Deputy Director
Volunteer Management

About Our Chief Executive Officer

Mr Gasper Tan
Chief Executive Officer
(16 September 2019 till 31 March 2026)

Gasper Tan served as the Chief Executive Officer of Samaritans of Singapore (SOS) from September 2019 to March 2026.

During his tenure, he provided strategic leadership to the organisation and guided SOS through a period of significant growth and transformation, including its transition to a Company Limited by Guarantee, expansion of services and strengthening of organisation capabilities and governance.

With more than three decades of leadership experience across start-ups, corporates, multinational organisations and non-profit sector, Gasper is known for his strategic mindset, grounded leadership and deep commitment to social impact.

His passion for mental health and community well-being extends beyond SOS. He has contributed actively to national efforts shaping policy and systems development, including serving on various social, health, and national task forces and committees.

Gasper also supports youth development as a member of a secondary school advisory committee and serves as an independent director on commercial boards. A strong believer in collective action, he has fostered partnerships that empower communities, support vulnerable groups, and drive meaningful change across sectors.

Mr Terry Siow
Chief Executive Officer
(From 1 April 2026)

Mr Terry Siow joined SOS as Deputy Chief Executive Officer on 14 July 2025 and was appointed Chief Executive Officer Designate from 1 March 2026 to support leadership transition and organisational continuity. He formally assumed the role of Chief Executive Officer on 1 April 2026.

Terry is an accomplished leader with over 30 years of experience across the public, military, and corporate sectors. Prior to joining SOS, he held senior leadership positions in organisations such as the Agency for Science, Technology and Research, the National Trades Union Congress, the Infocomm Media Development Authority, and the Singapore Armed Forces. Known for his values-based leadership, he has successfully led diverse teams through complex transformations, fostering cultures of accountability, collaboration, and shared purpose.

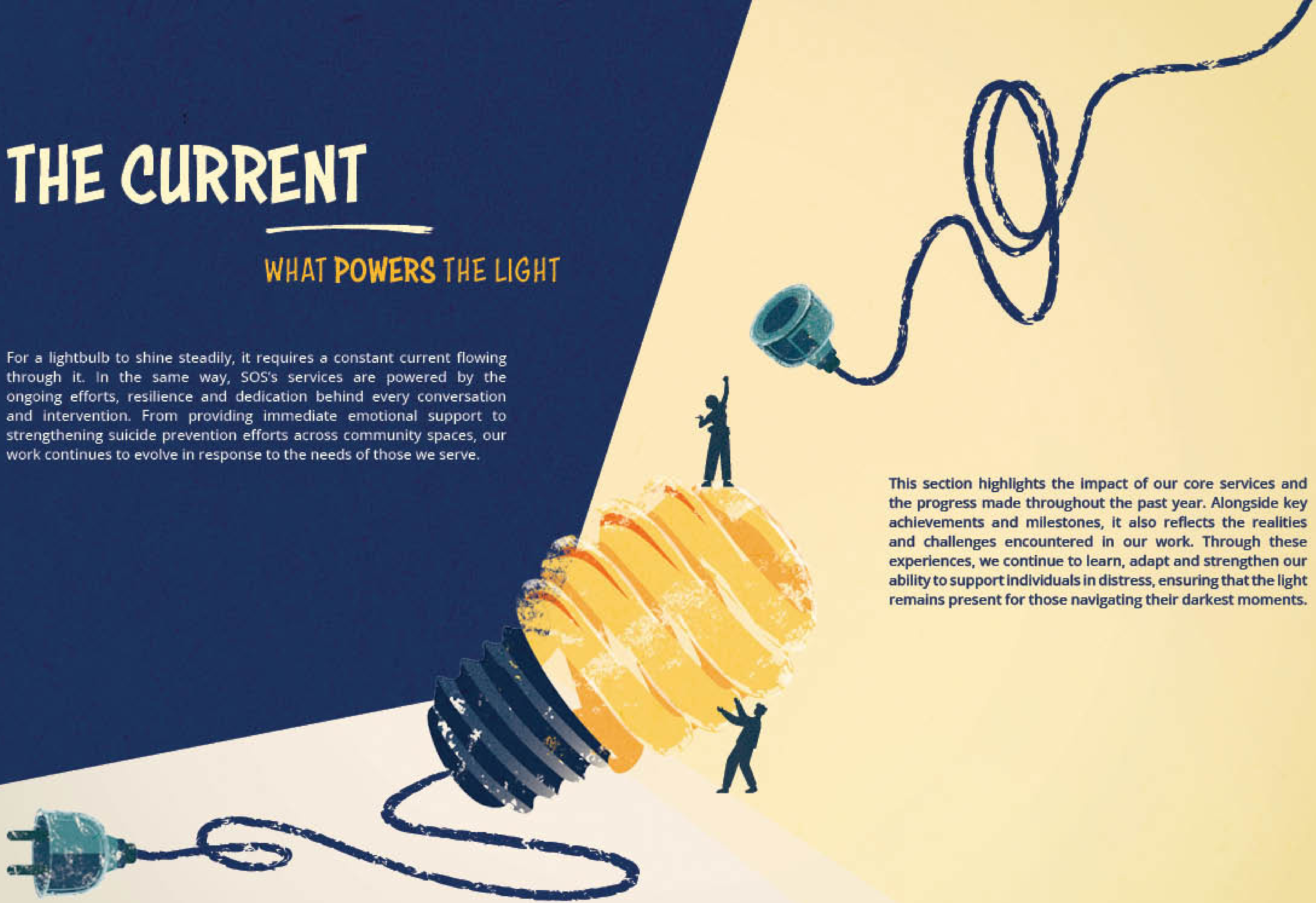
A dedicated and empathetic leader, Terry combines strategic thinking with a hands-on approach to execution. He strongly believes in servant leadership and the importance of developing people through trust, inclusivity, and collaboration.

He is deeply committed to aligning organisational strategy with meaningful impact, making a difference not only within the organisation but also in the communities it serves.

THE CURRENT

WHAT **POWERS** THE LIGHT

For a lightbulb to shine steadily, it requires a constant current flowing through it. In the same way, SOS's services are powered by the ongoing efforts, resilience and dedication behind every conversation and intervention. From providing immediate emotional support to strengthening suicide prevention efforts across community spaces, our work continues to evolve in response to the needs of those we serve.



This section highlights the impact of our core services and the progress made throughout the past year. Alongside key achievements and milestones, it also reflects the realities and challenges encountered in our work. Through these experiences, we continue to learn, adapt and strengthen our ability to support individuals in distress, ensuring that the light remains present for those navigating their darkest moments.

THE LIGHT SOURCE

Every light begins with a source.

At SOS, our core services form the foundation of the support we provide to individuals in distress, offering connection, care and hope in moments when it is needed most. Guided by compassion and strengthened through continuous innovation, these services remain at the centre of our suicide prevention efforts.

Our Core Services

Every 13 hours, 1 case is de-escalated and prevented from imminent risk of suicide.

Active Rescue

665 Interventions

Crisis Support

16,032 Total Unique Clients

11,427 New Unique Clients

24-hour Crisis Lifelines

24-hour Hotline

36,547 Total Calls Answered	**6,500** Calls with Suicide Risk	**1,777** Outcalls for High-Risk

24-hour CareText

19,376 Total Chats Received	**7,396** Texts with Suicide Risk	**9,452** Unique CareText Clients

Client Care

823 Counselling Sessions	**223** Unique Service Users	**615** Service Outreach (Referrals)
138 LOSS Clients	**85** Crisis Clients	**14** Light in the Dark Support Group Participants

SOS Academy

1,290 Participants

73 Total Runs

2,044 Be A Samaritan Participants

111 Be A Samaritan Runs

Volunteer Management

360 Total Volunteers

22,081 Total Volunteering Hours

Community Outreach and Education

36 Outreach Events

9,562 Participants Reached

Celebrating Excellence

The impact of suicide prevention is made possible through the dedication, professionalism and commitment of the people behind the work. Over the past year, SOS has been honoured with awards that recognise our contributions to the community and the collective efforts of our staff, volunteers and partners. These achievements reflect our continued pursuit of excellence in strengthening support for those in distress and advancing suicide prevention efforts in Singapore.

Ministry of Social and Family Development (MSF)'s Outstanding Agency Award 2025

SOS was honoured to receive the inaugural Outstanding Agency Award at the Ministry of Social and Family Development Volunteer and Partner Awards 2025. The Outstanding Agency Award shines a spotlight on social service agencies that demonstrate both meaningful impact and organisational excellence. This national recognition affirms our commitment as a suicide prevention agency to journey with individuals in crisis and build a more compassionate Singapore where every life matters.

Photo credit: Ministry of Social and Family Development (MSF)

National Volunteer and Philanthropy Centre's President's Volunteerism & Philanthropy Awards 2025: Communities of Good (Small & Medium Charity)

SOS was privileged to have been conferred the Communities of Good (Small & Medium Charity) Award by President Tharman Shanmugaratnam at the National Volunteer and Philanthropy Centre (NVPC)'s President's Volunteerism & Philanthropy Awards. This award recognises outstanding charities that leverage community-driven solutions and collaborative networks to inspire giving and achieve positive social impact. This strengthens our resolve to continue walking alongside those in need, and to work together for a society where hope and help are always within reach.

National Council of Social Service (NCSS)'s Social Service Professionals Award 2025

Ms Charlene Heng, Deputy Director of SOS Academy, was conferred the Excellence Award for Social Service Professionals by the National Council of Social Service. One of only five recipients, the award recognises individuals who have made outstanding contributions to Singapore's social service sector. Charlene's work at SOS reflects her unwavering dedication to advancing client welfare through cross-disciplinary collaboration and compassionate care. She joined SOS with the belief that suicide prevention begins upstream, through addressing gaps in mental health support and intervention.

Singapore University of Social Sciences' StudyGuide Excellence Award 2025

We are proud to share that Charlene Heng, Deputy Director of SOS Academy, was awarded 3rd Prize in the StudyGuide Excellence Award by the Singapore University of Social Sciences. The award recognises Charlene's contribution as the course developer for COU260 Tele-therapy and Mental Health Care, a module launched in 2022 in collaboration with the SUSS School of Counselling during the COVID-19 pandemic. Drawing on SOS's experience in providing emotional support through remote platforms such as phone, email and text, the course equips students with practical knowledge and skills to support individuals in distress in an increasingly digital landscape.

WHAT WE'VE BUILT

A lightbulb is more than the sum of its individual parts. When every component works together, it produces light that reaches far beyond itself. In the same way, every department at SOS plays a distinct yet interconnected role in advancing our mission. While each team contributes in different ways, the collective efforts strengthen our ability to support individuals in distress, empower communities and shape a more compassionate response to suicide prevention in Singapore.

Crisis Support

For individuals experiencing emotional distress or suicidal thoughts, access to timely support can be life changing. A single conversation can provide reassurance, reduce feelings of isolation and create an opportunity for intervention during moments of crisis.

As a key component of Singapore's mental health support ecosystem, SOS's 24-hour crisis helplines provide a safe and confidential space for individuals to reach out at any time. In line with the National Mental Health Strategy 2023, we remain committed to ensuring that support is accessible, responsive and available when it matters most, helping individuals find hope and connection in moments of despair.

11,427 New Unique Clients

16,032 Total Unique Clients

24-hour Hotline

Since our inception in 1969, SOS's 24-hour Hotline has been a vital lifeline for individuals in crisis. In FY2025/2026, we responded to 36,547 calls from 7,657 unique service users. The most frequent problems presented across all age group included physical health issues, loneliness, employment challenges, and marriage concerns, with mental health issues comprising 9.6% of all calls.

Total Unique Hotline Clients
7,657

Total Calls Answered
36,547

6,500
Calls with Suicide Risk

13,865
Other Crisis Calls

12,925
Regular Calls

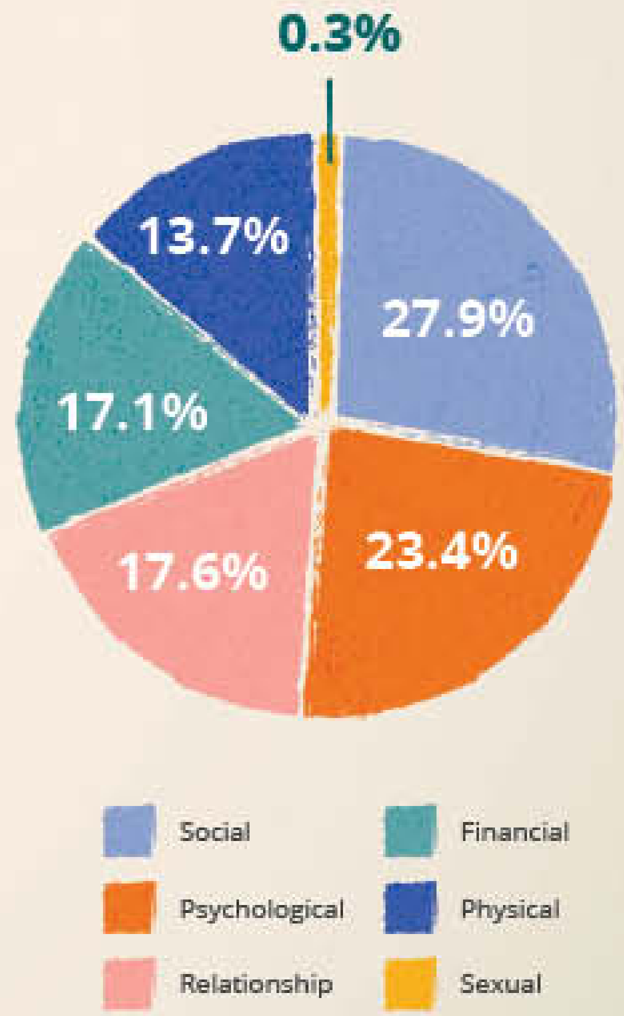
3,257
Enquiry & Unrecorded Calls

1,177
Outcalls for High-Risk

33%
Hotline Calls from Clients Below 29

23%
increase from last year

Most Frequent Problems Presented In Calls



24-hour CareText

SOS's 24-hour CareText via WhatsApp, a text-based communication platform, was designed to allow distressed youths to feel more comfortable discussing their issues over text, a preferred communication format for them. In FY2025/2026, we served 9,452 unique service users through this platform. Notably, 38% of all incoming messages involved expressions of suicidal ideation or plans. The most frequent problems presented across all age group included barrier to help-seeking, education and physical health. Additionally, mental health concerns accounted for 9.5% of all chats answered.

Total Unique CareText Clients		New Unique CareText Clients	
9,452		7,020	
19,376 Chats Received	3,002 Outgoing Texts	7,396 Texts with Suicide Risk	67% Users Aged 29 and Below

Top Presenting Problems for Suicide Risk Across Age Group

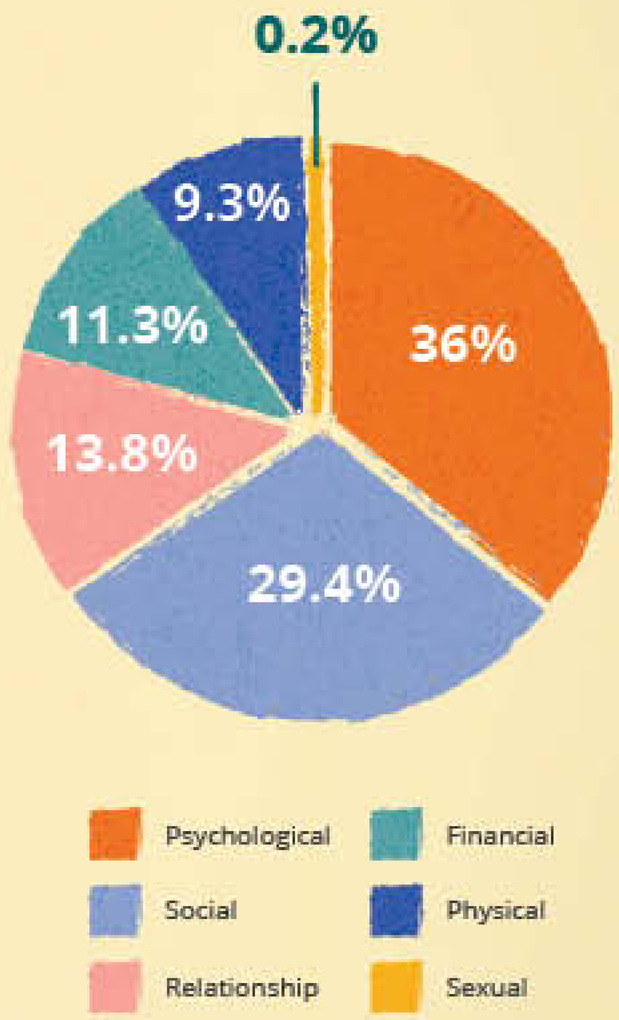
<19
- Self-Harm
- Education
- Barriers to Help-Seeking

20-29
- Self-Harm
- Barriers to Help-Seeking
- Work-Employed

30-59
- Marriage
- Physical Health
- Barriers to Help-Seeking

>60
- Physical Health
- Loneliness
- Marriage

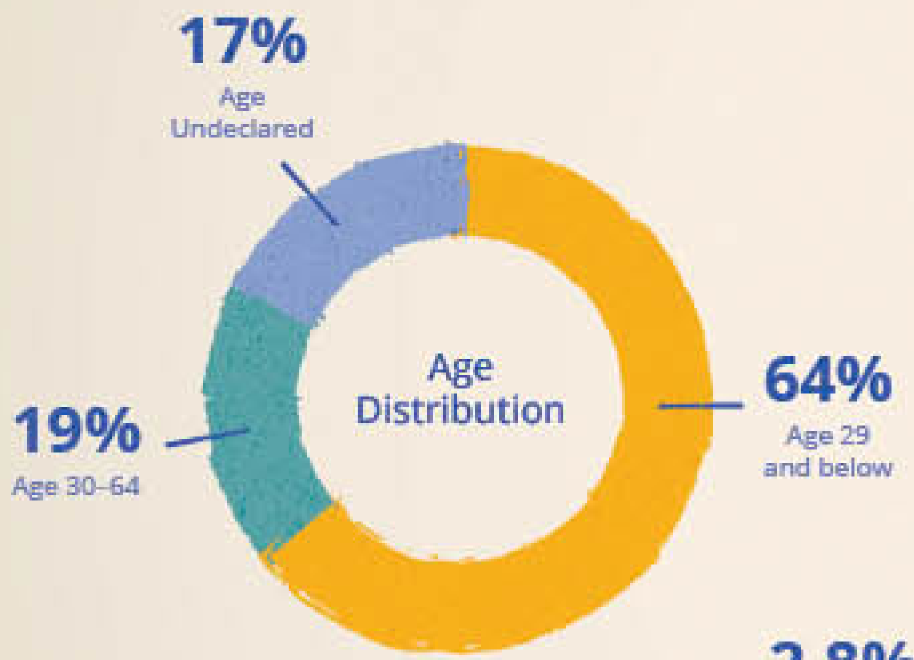
Most Frequent Problems Presented

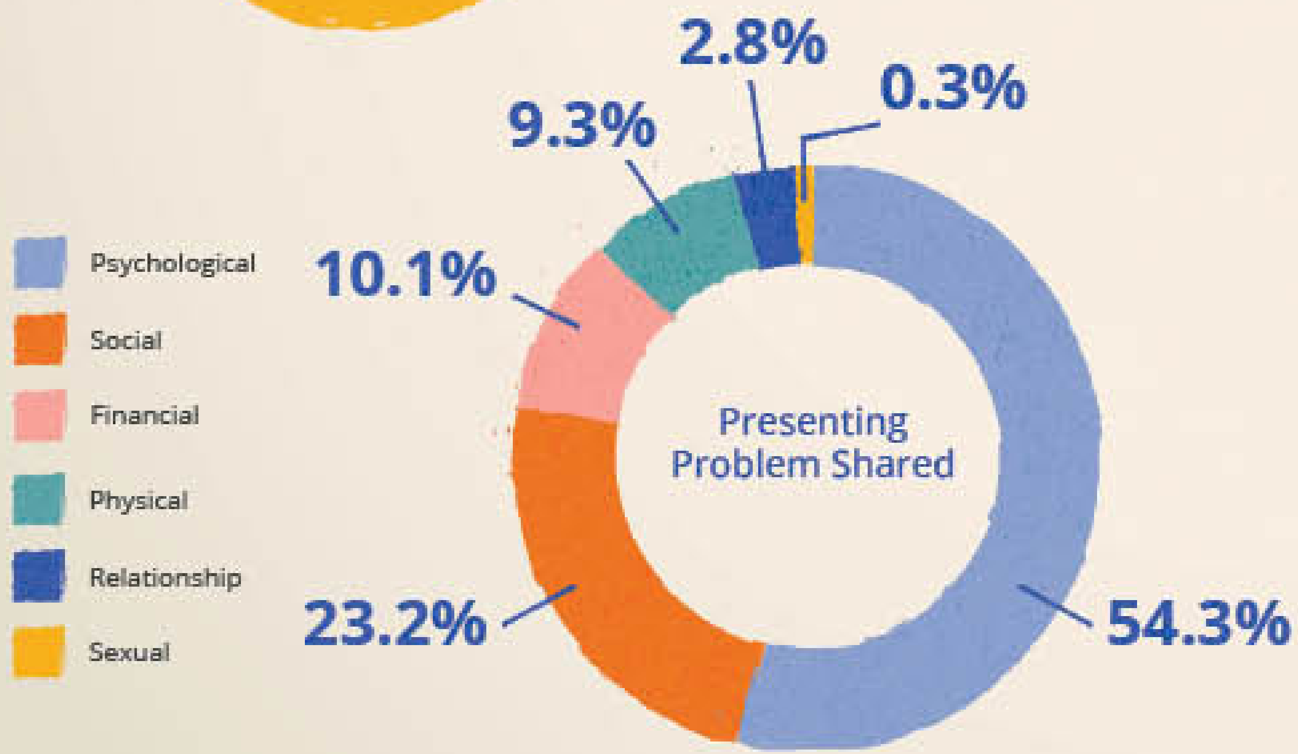


Active Rescue

Active Rescue is a crucial component of SOS's crisis intervention strategy, which was designed to ensure the safety of individuals at imminent risk of suicide. Through integrated services, such as calls, texts, and counselling, SOS addresses various levels of crisis, providing tailored support to those in need. This aligns with the organisation's commitment to protecting individuals from harming themselves or others.

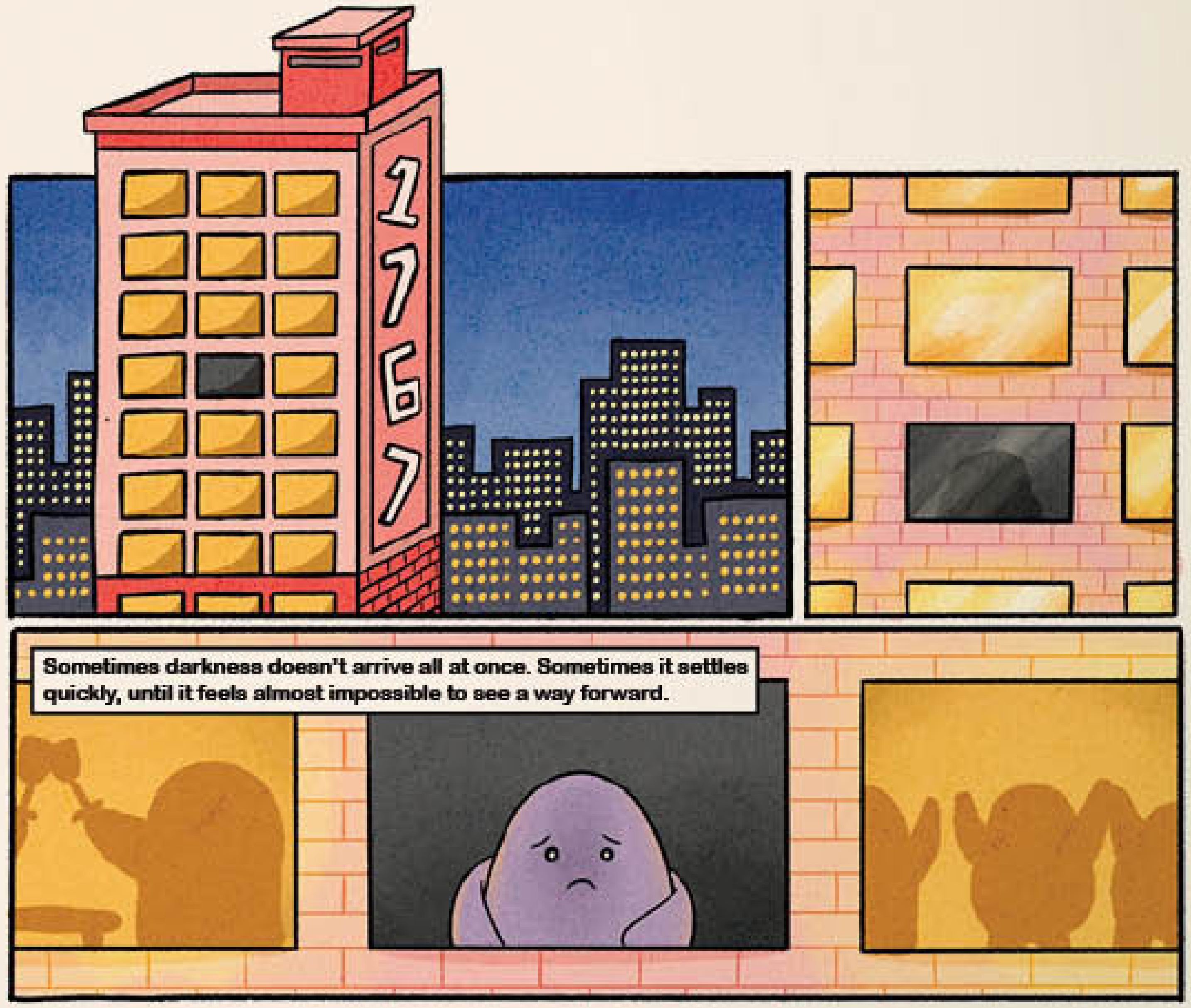
Interventions
665

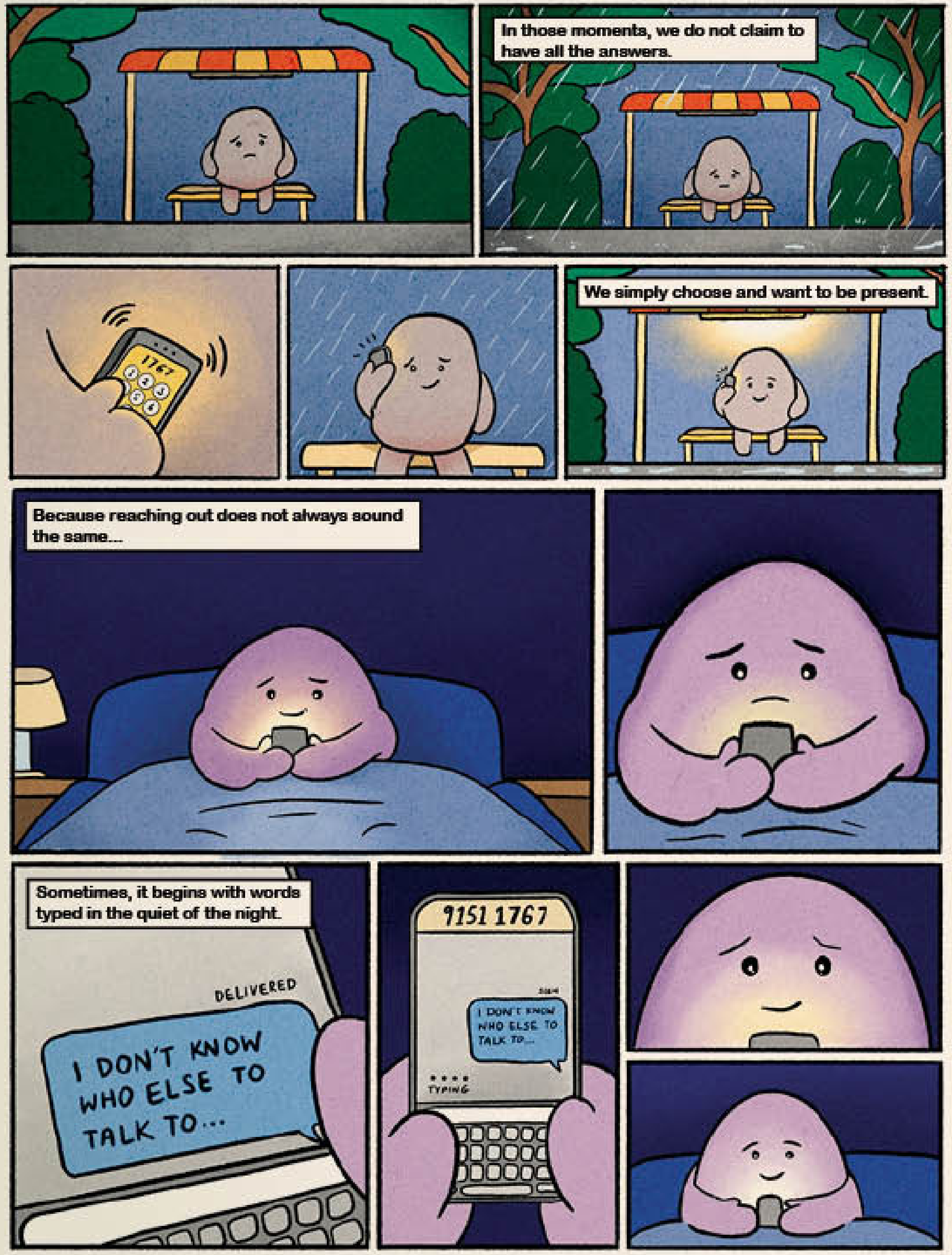


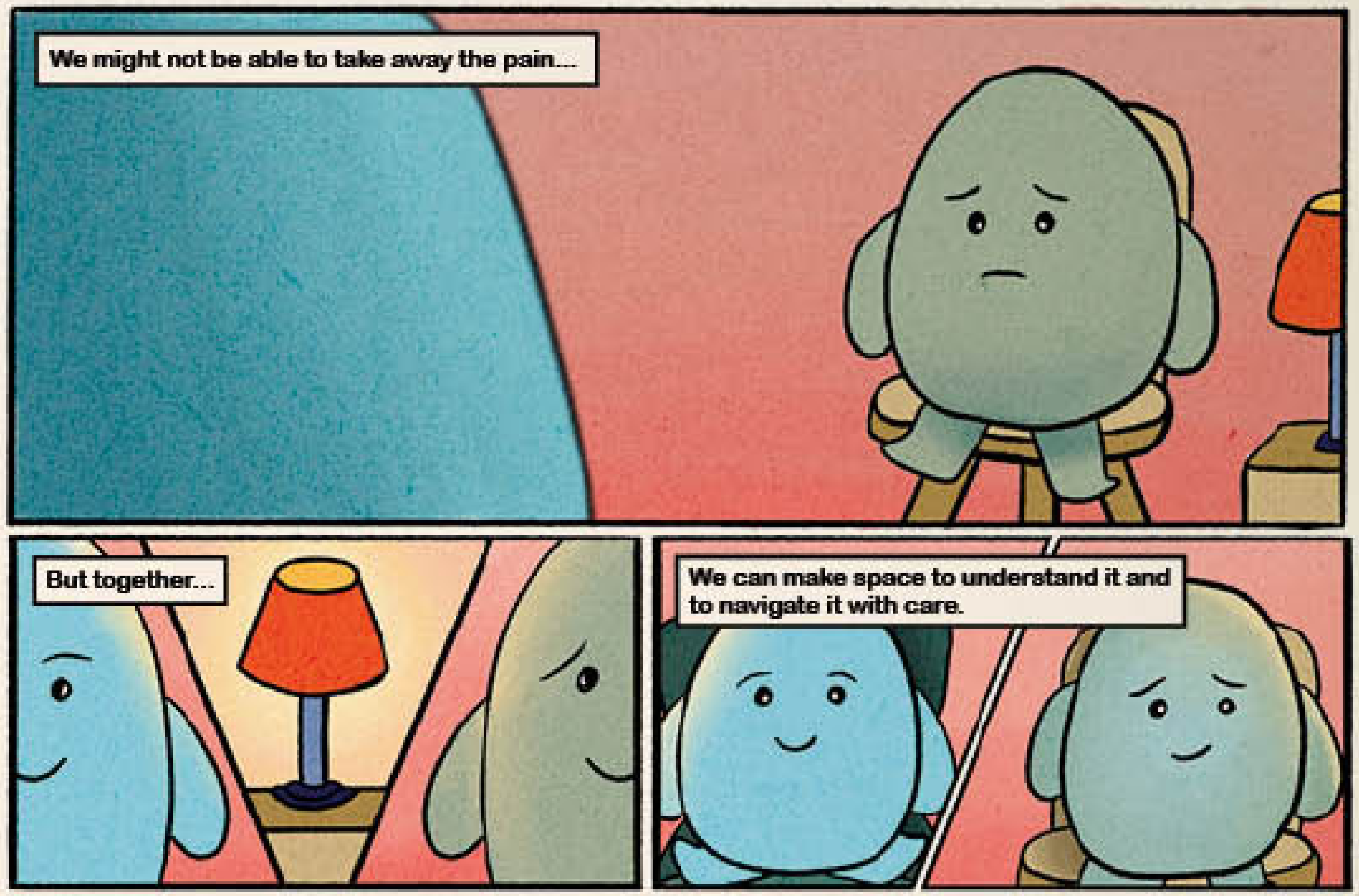


Every message tells a story. Some begin with fear, uncertainty or the feeling that there is no one left to turn to.

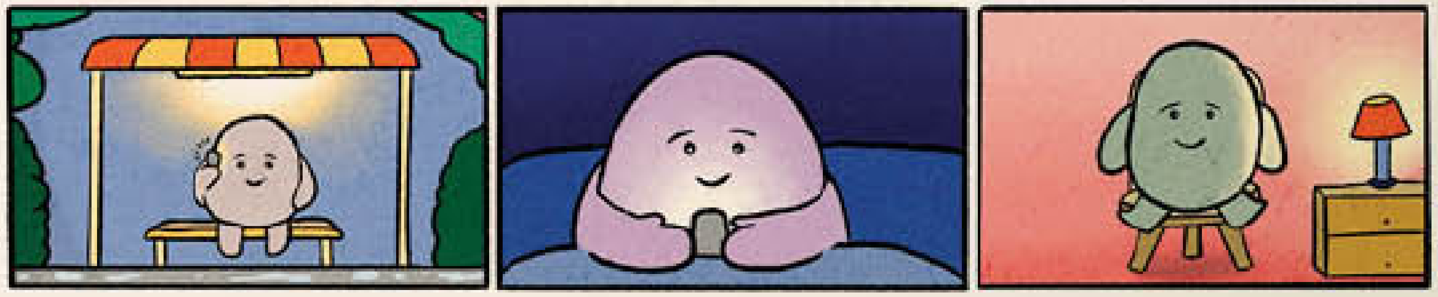
The Light We Carry is inspired by the quiet moments of courage that happen every day when someone chooses to reach out and another chooses to listen. It is a reminder that while we cannot always take away someone's pain, we can create space for hope and the reassurance that no one has to face their darkest moments alone.







Light appears in different forms, and sometimes all it needs to do is to stay.



Client Care

While suicide continues to be a taboo subject globally, SOS remains steadfast in its commitment to walk alongside individuals experiencing suicidality and suicide loss. Our counselling professionals provide specialised, compassionate support through individual and group counselling, complemented by follow up calls and emails to ensure continuity of care. Over FY2025/2026, the team observed heightened case complexity and intensity, reflecting broader mental health challenges within the community.

Referrals were primarily received through **SOS's 24-hour Hotline and 24-hour CareText messaging service**, as well as from key partners such as the Singapore Police Force, healthcare institutions and social service agencies. During the year, counselling demand remained high, with increased crisis referrals and a predominance of medium to low risk cases, underscoring the importance of early intervention. The counselling team conducted hundreds of sessions, the majority focused on suicidality management using the Collaborative Assessment and Management of Suicidality (CAMS) framework. Clients shared that the collaborative approach helped them feel "heard, supported, and less alone".

The Light in the Dark (LITD) support group emerged as an important access point, especially via social media outreach. Participants described LITD as a "gentle first step" toward seeking help. Complementing this, the LOSS programme supported suicide loss survivors through emergency activations, counselling, Healing Conversations, and group work. Feedback consistently highlighted the healing power of peer connection and meaning making, with survivors noting that shared stories offered hope and reassurance that healing is possible, even amid enduring grief.

Total Unique Clients
1,235
(Suicide Crisis & Suicide Loss)

Total New Unique Clients
653
(Suicide Crisis & Suicide Loss)

Total Number of Referrals Received
615

431
Suicide Crisis

184
Suicide Loss

790
Total Number of Opened Cases

At SOS, we are also grateful for our community of Healing Companions — clients with lived experience who volunteer in various meaningful ways. Some have courageously chosen to reveal their identities and speak openly about the loss of their loved one. Their openness represents yet another powerful step forward in breaking stigma and we hope this will also serve as an encouragement for those who may still be carrying their pain in silence to reach out for the support they need.

Specialist Counselling

The counselling professional team, comprising mainly of counsellors, provides specialised counselling support to individuals experiencing suicide crises and those grieving the loss of loved ones to suicide. In FY2025/2026, the team conducted 823 counselling sessions, supporting 223 unique clients, of whom 85 were experiencing suicidality and 138 were navigating suicide bereavement.

Clients in crisis were supported using the Collaborative Assessment and Management of Suicidality (CAMS) framework, which emphasises collaboration and shared understanding in stabilising suicidality. Participants shared that this approach helped them feel "listened to and involved in their own safety planning", reducing feelings of isolation during moments of acute distress.

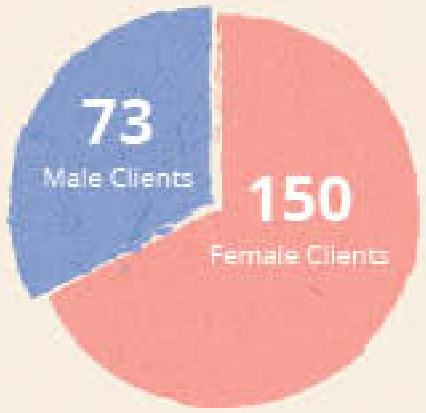
For individuals experiencing suicide loss, case workers adopted the Meaning Reconstruction in Grief Therapy framework to support clients in processing grief, maintaining meaningful connections with the deceased, and integrating loss into their life narratives. Many bereaved clients expressed appreciation for having **"a safe space to remember and talk openly"**, noting that the support helped them **"make sense of the pain over time"**.

The Client Care team works in close partnership with the Singapore Police Force, hospitals and community agencies to ensure coordinated, timely and holistic care. These collaborations strengthen continuity of support and enable clients to access the most appropriate services across their recovery journey.

Total Service Outreach
615 Referrals

823	223
Counselling Sessions	Unique Service Users

Breakdown of Genders



Breakdown of Service Users

Light In the Dark Support Group

Light in The Dark (LITD) is a structured psycho-educational support group for individuals experiencing suicidal ideation and/or with a history of suicide attempts. The support group is conducted in a closed-group format, with a fixed number of participants over a defined time-limited period. It was first launched in October 2023. The objective of the LITD support group is to foster a supportive and safe community for individuals in distress, providing them with opportunities to connect, share experiences and build coping strategies in managing suicidal thoughts and behaviours.

86	14
Participants Indicated Interest	Participants for Both Runs

Total Cases Converted

81	22
Crisis Cases	Counselling Cases

CareMail

SOS has seen a gradual drop in the numbers of emails we received in our CareMail service, especially with the commencement of the 24-hour CareText service. We also observed that more of our counselling clients are using this platform to correspond with their respective counsellors. Thus, in late November 2023, the team created a **new email address designated for our counselling clientele** to separate CareMail numbers from emails intended for correspondence with active cases. After which the number has dramatically decreased, on top of the already declining trend in the previous few financial years. With effect from 1 April 2026, CareMail has been discontinued.

Number of Unique Clients
352

Total Number of Emails Sent
3,988

20
Medium & High-Risk Cases

Local Outreach to Suicide Survivors (LOSS)

The Local Outreach to Suicide Survivors (LOSS) Programme delivers timely and sustained support to individuals bereaved by suicide. Its services encompass activation aftermath a suicide loss, individual counselling, healing conversations and structured and open support groups, ensuring a continuum of care for suicide loss survivors.

During activation (aftermath a suicide loss), trained staff and volunteers are deployed to locations such as residences or mortuaries to provide immediate brief emotional support to next-of-kin. This early contact is accompanied by subsequent individual counselling, where survivors receive suicide bereavement counselling intervention. Where appropriate, survivors may be connected one-on-one with a trained Healing Companion, an individual with lived experience of similar loss, facilitating empathetic peer support.

Total Survivors Supported
219

35	288
Support Group Sessions	Support Group Participants

The programme also offers two distinct group-based interventions. Healing Within is a structured, closed-group programme consisting of six fortnightly sessions, while Healing Bridge is an open, monthly support group conducted in both English and Mandarin, allowing participants to share and seek support on topics of personal relevance.

A key strength of the programme is its **community of Healing Companions**, who are equipped through formal training and regular debriefing sessions to provide meaningful peer support and contribute to group facilitation.

Volunteer Management

Volunteers remain at the heart of SOS's operations and service delivery. To ensure safe and quality service delivery, volunteers undergo a rigorous recruitment and training journey spanning 6 to 9 months before assuming their roles. This reflects SOS's continued commitment to equipping volunteers with the competencies, readiness, and resilience required to support individuals in distress.

Collectively, volunteer contributions supported SOS operations at a scale equivalent to approximately 11 full-time staff members, underscoring the significant role volunteers continue to play in advancing SOS's mission.

SOS's volunteer community also reflects the diversity and inclusivity of the society we serve. Beyond Singapore, our volunteers come from 15 different countries, bringing with them a shared commitment towards supporting those in crisis.

Total Volunteers	Total Hours from Volunteers	Average Hours per Volunteer
360	22,081	65.3

Highlights

Longest Service
51 years

Youngest Volunteer
22 years old

Oldest Volunteer
87 years old

Beyond their primary roles, some volunteers contribute across various functions, including training facilitation and programme support.

Social Events and Engagement Activities for Volunteers

Recruitment Events

Spark the Change Briefing	4 September 2025	62 pax
	9 September 2025	
Spark the Change	20 September 2025	96 pax
Volunteer Recruitment Talk	24 March 2026	71 pax
	25 March 2026	
	26 March 2026	

Social Events

Turning Blue party	9 April 2025	29 pax
Turning Green Party	27 May 2025	6 pax
Let's Connect Touchbase	5 June 2025	38 pax
SOS Forum	2 August 2025	74 pax
Turning Colour Party	3 November 2025	39 pax
International Volunteer Day	6 December 2025	66 pax
BAS Appreciation	28 January 2026	19 pax
VR Focus Group	11 February 2026	8 pax

Enrichment Sessions

LOSS Talk	2 April 2025	13 pax
Talk by Singapore Police Force (SPF)	23 June 2025	51 pax
Talk on Vaping	22 October 2025	27 pax
Visit to Selarang Halfway House	28 November 2025	20 pax
LOSS Talk	10 February 2026	19 pax

Internal Training Sessions

Phoneroom Orientation	21 May 2025	7 pax
	29 May 2025	6 pax
	5 June 2025	1 pax
CareText Orientation	14 May 2025	10 pax
	20 May 2025	4 pax
	5 June 2025	1 pax
Supervisor Training Session	24 July 2025	9 pax
Touchbase Session	8 October 2025	4 pax
Phoneroom Orientation	12 November 2025	5 pax
	17 November 2025	2 pax
	21 November 2025	1 pax
Caretext Orientation	29 October 2025	9 pax
	13 November 2025	4 pax

Volunteer Diversity

SOS volunteering efforts go beyond local communities.

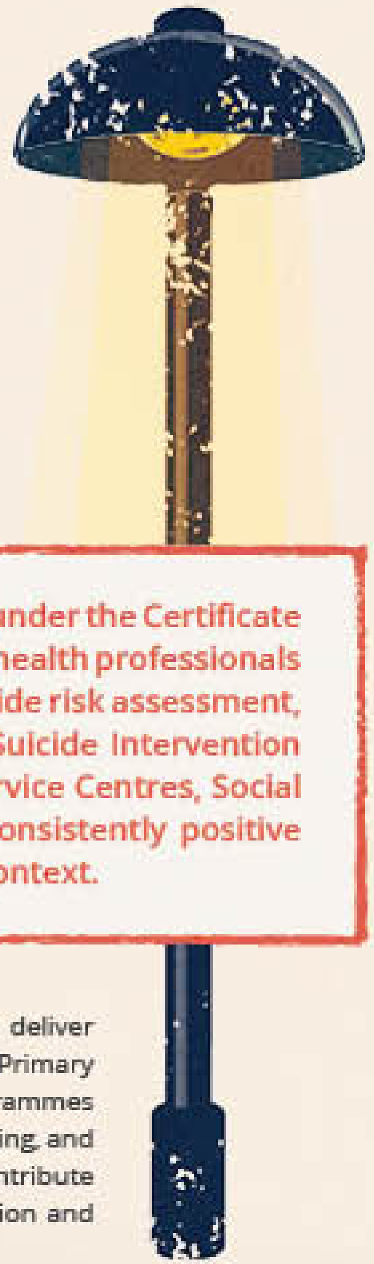
Volunteers from **15 other countries** (apart from Singapore):

SOS Academy

In FY2025/2026, SOS Academy continued to play a pivotal role in strengthening suicide prevention competencies among professionals across the social service and healthcare sectors.

Professional Training

Through a combination of AIC-funded, SSG-funded, and customised professional training programmes, SOS Academy trained **1,290 unique learners across 73 professional training runs**, representing a 20% increase from the previous year. Professional training revenue also grew by 56% compared to FY24/25, reflecting growing sector demand for evidence-informed suicide prevention and intervention capabilities.



Total Participants	Total Runs
1,290	73

A key highlight was the delivery of 33 runs of AIC-funded modules under the Certificate of Accomplishment in Suicide Intervention, equipping 272 mental health professionals from COMIT and CREST teams with essential competencies in suicide risk assessment, safety planning, and intervention. In addition, the SSG-funded Suicide Intervention Skills Workshop (SISW) trained 168 professionals from Family Service Centres, Social Service Agencies, and Healthcare Institutions while receiving consistently positive participant feedback for its authenticity and alignment to local context.

Beyond funded programmes, SOS Academy also partnered with Organisations to deliver customised training tailored to specific practice settings, including Residential Homes, Primary Care Services, Educational Institutions, and Faith-based organisations. These programmes strengthened frontline professionals' confidence and competence in recognising, assessing, and responding to suicide risk within their unique service contexts. Together, these efforts contribute to a more suicide-aware, skilled, and responsive workforce, enabling earlier intervention and better support for individuals experiencing suicidal distress.

Community Training

The Community Training aims to equip members of the public with the knowledge, skills, and confidence to recognise signs of distress, engage in supportive conversations, and connect individuals to appropriate sources of help. Through a range of evidence-informed training programmes and public education initiatives, the programme seeks to strengthen community capacity for suicide prevention and foster a culture of care and support.

The programme tailored to different audiences and contexts, including Be A Samaritan (BAS), BAS Junior, BAS Faith, and customised suicide prevention talks. These programmes introduce participants to the warning signs of suicide, principles of supportive communication using empathy, and practical temporary intervention frameworks (3A) that empower individuals to respond safely and compassionately when someone may be struggling. In addition to skills-based workshops, awareness talks (SP101) are also conducted to increase understanding of suicide, reduce stigma surrounding help-seeking, and encourage early intervention. Training/talks are delivered across a diverse range of settings, including schools, workplaces, faith communities, social service agencies, and community organisations.

In the reporting period, the team conducted **111 training runs, reaching 2,044 participants through these skills-based workshops.** A further 13 awareness talks engaged 1,128 participants, extending the organisation's reach across the broader community. Through these efforts, the programme continues to build a network of informed and empowered individuals who are better equipped to support those experiencing emotional distress and potential suicidality.

Total Participants	Total Runs
2,044	111

Advocacy and Outreach Initiatives

Despite growing conversations around mental health, suicide remains a subject many still find difficult to talk about openly. Misconceptions and stigma continue to shape how distress is understood, often creating barriers to seeking help and supporting those who may be struggling silently. This highlights the continued need for education and advocacy efforts that foster greater understanding, compassion and openness within the community.

At SOS, we believe suicide prevention is a shared responsibility that begins with awareness and informed action. Through outreach initiatives, public education and community engagement, we aim to equip individuals from all walks of life with the confidence to recognise signs of distress, respond with empathy and encourage help-seeking behaviours. By creating safe spaces for conversation and learning, we hope to strengthen support networks and remind those in crisis that they do not have to face their struggles alone.

In FY2025/2026, our outreach and advocacy efforts engaged **10,270 individuals** through external talks and educational initiatives. These sessions provided deeper insights into suicide prevention in Singapore, shared updated trends and statistics, and empowered participants with practical knowledge to support individuals experiencing distress.

Total Number of Participants

10,270

International Survivors of Suicide (ISOS) Loss Day 2025

International Survivors of Suicide Loss Day brought together more than **70 individuals** navigating the grief of losing a loved one to suicide. Throughout the event, participants found comfort, connection and understanding within a community united by shared experiences of loss and healing.

We were honoured to have Dr Mariam Aljunied share insights on the unique complexities of suicide loss and the ways grief can shape one's emotional world. Her session explored the search for meaning following a suicide loss, the trauma associated with losing a loved one to suicide, and the ongoing process of rebuilding understanding and navigating life after loss.

The event also featured a lived experience panel, where individuals shared their stories with honesty and courage. Through their reflections, participants were reminded that while grief can feel deeply isolating, healing is made possible through connection, support and the reassurance that they do not have to journey through loss alone. Their voices also offered strength to others walking a similar path and reminded us that love and grief can coexist, even in the midst of pain.

National Council of Social Service (NCSS)'s Social Service Summit 2025

SOS was proud to represent the mental health sector at the NCSS Social Service Summit 2025, one of the social service sector's largest gatherings, attended by **more than 1,000 professionals, leaders and changemakers**. The summit provided a valuable platform for SOS to showcase how technology is strengthening our suicide prevention efforts and enhancing the way we support individuals in distress.

Beyond sharing our work, the summit created opportunities for meaningful dialogue and knowledge exchange across the sector. By connecting with fellow social service agencies, partners and stakeholders, we gained fresh insights, strengthened collaborations and contributed to broader conversations on innovation and service excellence, helping to advance a more responsive and connected support ecosystem for those in need.

Christian Mental Health Conference 2025

At the Christian Mental Health Conference, SOS delivered an adapted version of our Be A Samaritan (BAS) programme, **Faith in Action: Building Confidence, Competence and Compassion to Support Individuals Affected by Suicidality.** The session equipped participants with practical knowledge and skills to recognise signs of distress, engage in supportive conversations and respond more confidently to individuals who may be experiencing suicidal thoughts within the Christian circles.

While SOS is a secular organisation, we recognise the important role that faith communities can play in strengthening support networks and fostering a sense of belonging. By partnering with faith-based communities, we can extend suicide prevention efforts beyond traditional support settings, empowering more individuals to offer timely support, encourage help-seeking and create environments where those in crisis feel seen, heard and cared for.

Meet the Samaritans with the Governor-General of Australia

SOS was honoured to host Her Excellency Sam Mostyn, Governor-General of Australia, for a visit to learn more about our work in suicide prevention and support for individuals experiencing emotional distress. The engagement provided an opportunity to share how SOS delivers timely, compassionate care through our 24-hour Hotline, CareText services and counselling programmes.

The visit also underscored the shared global commitment to strengthening mental health support systems and reducing suicide risk. It reaffirmed the importance of accessible, round-the-clock intervention and highlighted the value of cross-border learning and collaboration in advancing more responsive and compassionate approaches to supporting individuals in crisis.

Singapore Mental Health Conference 2025

Held at Singapore Expo, the Singapore Mental Health Conference convened mental health professionals, community partners and government representatives in a shared commitment to strengthening mental health support in Singapore. The conference provided a meaningful platform for SOS to contribute insights from our work in suicide prevention and engage with sector partners on emerging needs and approaches.

Through discussions, knowledge exchange and lived experience perspectives, the event enabled deeper reflection on practical applications within the mental health landscape. It also strengthened cross-sector connections, supporting continued collaboration to enhance care pathways and improve support for individuals experiencing distress.

Beyond The Label Fest: Breaking Stigma, Championing Workplace Mental Health

SOS Academy was honoured to participate in this year's Beyond the Label Fest, themed "Breaking Stigma, Championing Workplace Mental Health". The festival brought together individuals and organisations committed to fostering more inclusive and supportive workplaces, where mental health is openly acknowledged and addressed.

As part of the programme, SOS Academy delivered a **Suicide Prevention 101 session**, equipping participants with practical knowledge and skills to better recognise signs of distress and respond with care. The session reinforced the importance of early awareness and compassionate intervention in creating safer environments where individuals feel supported to seek help.

SingHealth WOW Conference 2026 - Panel Discussion: Gen AI & Mental Health - Friend, Therapist, or Tool?

Our Director of Crisis Care Services, Mr Chuah Yeow Seng, represented SOS at the SingHealth WOW Conference in a panel discussion exploring the role of generative AI in mental health support, and whether it serves as a friend, therapist or tool. The session brought together diverse perspectives on how emerging technologies are shaping care delivery in an evolving mental health landscape.

During the discussion, SOS shared early insights into our upcoming AI Care initiative, highlighting how innovation can support, rather than replace, human connection in crisis intervention. The exchange reinforced our commitment to adapting responsibly to technological change, while continuing to meet the growing and complex needs of individuals seeking support.

SOS in the Media

In an increasingly connected digital landscape, SOS recognises the importance of maintaining a strong and responsive presence across multiple platforms where individuals seek information, connection and support. By staying attuned to audience needs, communication trends and platform dynamics, we are better able to share timely resources, raise awareness of suicide prevention, and reach individuals who may be experiencing distress.

In FY2025/2026, SOS was **featured and mentioned in 207 media publications** across newspapers, magazines, online platforms and broadcast channels. This breadth of coverage helped to amplify public understanding of our services and extend the reach of key messages on suicide prevention, encouraging more individuals to seek help and support when needed.

Total Media Publications
207

Social Media for Good

Beyond traditional media, SOS continues to work closely with major social media platforms, including TikTok, YouTube and Meta, to strengthen online safety policies and improve pathways to support. As digital spaces continue to evolve, we remain committed to advocating for safer online environments, ensuring that individuals can navigate these platforms with greater confidence and access help when they encounter content related to distress or suicide.

FAULT LINES & FIXES

Even the brightest light can encounter moments of strain. As the demand for suicide prevention services continues to evolve, SOS faces new challenges that test our systems, capacity and ways of working. These fault lines provide valuable opportunities to examine where improvements are needed, strengthen our foundations and adapt to emerging needs.

This section reflects on the challenges encountered throughout FY2025/2026 and the lessons they revealed. By identifying gaps, refining processes and embracing innovation, we continue to build a more resilient organisation capable of providing timely, effective and sustainable support to those who rely on us.

Challenges and Learnings

POWER SURGES

Meeting Growing Demand for Support

As awareness of mental health and suicide prevention continues to grow, more individuals are reaching out to SOS for support. While this reflects increasing trust in our services, it also places greater demands on our resources, systems and people. Throughout the year, we continued to strengthen our service capacity, review operational processes and explore innovative approaches to ensure that individuals in distress can access timely, quality support when they need it most. This experience reinforced the importance of balancing growth with sustainability, ensuring our services remain responsive in an evolving landscape.

NEW CURRENTS

Navigating a Changing Digital Landscape

The way people seek information, support and connection continues to evolve rapidly, driven by technological advancements and changing online behaviours. For SOS, this presents opportunities to extend our reach and improve accessibility, while ensuring that safety, ethics and human connection remain central to our work. During the year, we strengthened collaborations with digital platforms and explored technology-enabled solutions, including developments in AI-supported care. These efforts underscored the importance of embracing innovation thoughtfully, while remaining focused on delivering compassionate and person-centred support.

DIM SPOTS

Encouraging Earlier Help-Seeking

Despite increased public awareness of mental health, many individuals continue to seek support only when they are experiencing significant distress. This highlights the ongoing need to foster greater understanding of emotional well-being and encourage earlier help-seeking behaviours. Through public education, community outreach and advocacy efforts, SOS continued to engage diverse audiences and promote conversations around suicide prevention. These efforts reaffirmed that building a supportive community begins with equipping individuals to recognise signs of distress, offer support and connect others to help before a crisis escalates.

PREVENTIVE MAINTENANCE

Supporting the Well-being of Those Who Support Others

Providing emotional support to individuals experiencing distress requires dedication, resilience and compassion. As service demands continue to evolve, it is equally important to care for the well-being of the staff and volunteers who make our work possible. Throughout the year, SOS continued to invest in training, supervision and support systems that strengthen the confidence and resilience of our teams. This reaffirmed a fundamental principle of our work: to keep the light on for others, we must also ensure that those who provide support are equipped, supported and cared for.

THE CIRCUIT

HOW THE LIGHT ENDURES

A lightbulb does not shine on its own. Behind every source of light is a circuit that keeps energy flowing, connecting each component and ensuring the light remains steady over time. In the same way, SOS's ability to provide life-saving support relies on the collective contributions of donors, partners, fundraisers and supporters who make our work possible.

This section highlights the impact of our core services and the progress made throughout the past year. Alongside key achievements and milestones, it also reflects the realities and challenges encountered in our work. Through these experiences, we continue to learn, adapt and strengthen our ability to support individuals in distress, ensuring that the light remains present for those navigating their darkest moments.

POWERING THE LIGHT

A lightbulb can only shine when it is connected to a reliable source of power. In the same way, every conversation answered, every life touched and every service delivered by SOS is made possible through the unwavering support of our donors, fundraisers, partners and community. Their generosity provides the energy that sustains our work and ensures that help remains available to those who need it most.

Fundraising Initiatives

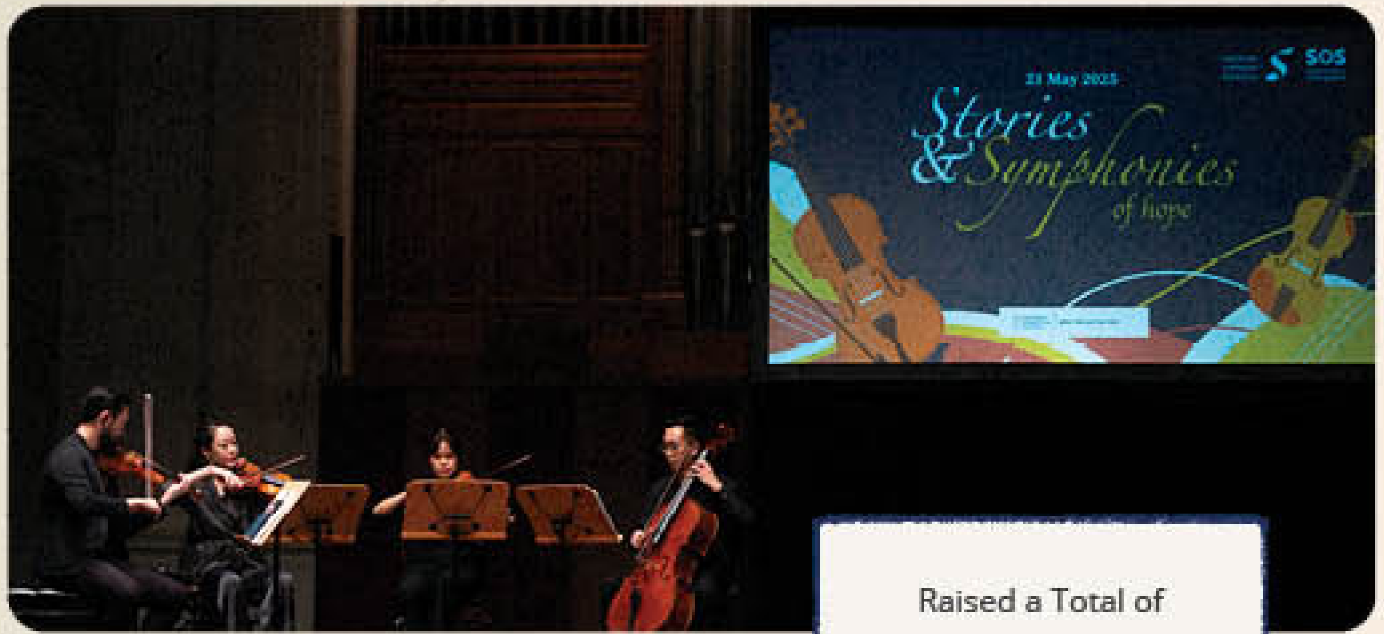
Beyond keeping our services running, fundraising at SOS enables us to extend our impact further, helping to foster a more connected, informed, and compassionate community. With this support, we are able to broaden our reach, strengthen public education efforts and ensure that a critical support system remains available for individuals in distress any time they need it.

Over the past year, we are grateful to have raised $1,209,997 through the collective efforts of our donors, sponsors, and partners. This outcome reflects not only strong financial support but also growing community engagement, encouraging more conversations around mental well-being, earlier help-seeking and greater advocacy for suicide prevention across different segments of society.

Total Amount Raised

$1,209,997

We deeply appreciate every contribution made toward this cause. Each act of giving helps reinforce a shared commitment to care, resilience and hope. Together, we are helping to shape a future where support is accessible, stigma is reduced and every person feels supported.



Raised a Total of

$57,687

Stories & Symphonies of Hope

Stories & Symphonies of Hope was a joint initiative between SOS and Singapore Symphony Orchestra (SSO), marking the first partnership of its kind. The initiative aimed to foster open conversations around mental well-being through the universal language of music, while strengthening community connections between the social service and arts sectors. As mental health challenges continue to grow in Singapore, this event sought to destigmatise conversations surrounding mental well-being and present the arts as a therapeutic tool. The two-hour programme featured talks by SOS and SSO, performances by SSO musicians, and a panel discussion involving mental health experts and individuals with lived experience. As equal partners in the programme, SOS and SSO shared all donations equally between both organisations. The initiative raised **$57,687**, contributing to SOS's suicide prevention and emotional support services.

Raised a Total of

$392,639

Spark The Change Fest 2025

In conjunction with World Suicide Prevention Day, SOS held our annual Spark the Change Fest 2025 on Saturday, 20 September 2025, at West Lawn, Gardens by the Bay. In its third year, Spark the Change Fest has become a powerful symbol of solidarity, bringing together over 3,000 participants to dismantle the silence and break the stigma surrounding suicide. The event provided a meaningful platform for individuals, families, and communities to come together in support of mental well-being and suicide prevention.

Graced by Patron and Guest of Honour, Prime Minister Lawrence Wong, as well as Patron and Special Guest, Senior Minister of State, Dr Janil Puthucheary, the event featured an 8km run and 4km walk, performances by local artistes, and SOS engagement booths designed to foster open conversations about mental health and suicide prevention.

With your support, we raised over **$392,639**, further strengthening SOS's mission to reach those in crisis and provide life-saving support.

World Suicide Prevention Day 2025: Suicide is ______ Campaign

As part of our ongoing commitment to suicide prevention, SOS marked World Suicide Prevention Day (WSPD) with a meaningful awareness and advocacy campaign focused on encouraging open conversations and breaking the silence surrounding suicide. The campaign brought together three voices who openly shared their experiences of suicide loss, living with suicidality, and the courage it takes to keep going. The campaign video, "Suicide is irreversible, but suicide is preventable," invited audiences to listen to these personal stories and served as a reminder that while suicide is complex, hope and healing remain possible.

Beyond raising awareness, the campaign also served as a key fundraising initiative, generating **$93,004** and further strengthening SOS's mission to reach individuals in crisis and provide life-saving support.

Raised a Total of
$93,004

Season of Giving

During the 2025 festive season, SOS launched the Season of Giving digital campaign. The year-end campaign sought to encourage compassion and generosity during the festive period. It focused on individuals grieving a suicide loss and highlighted how everyday items, often overlooked by others, can hold deep emotional significance for those bereaved, as they may serve as reminders of loved ones lost to suicide.

One of the items featured in the campaign was a 2,615-piece LEGO set of Vincent van Gogh's Sunflowers, built by an individual grieving a suicide loss. It was a thank-you gift to the SOS community that supported her through one of the darkest periods of her life.

The campaign raised **$99,618**, contributing to SOS's suicide prevention and emotional support services.

Raised a Total of
$99,618

ChariTrees 2025

Now in its 15th edition, ChariTrees 2025, themed Blossom of Hope, represents our shared journey of recovery and resilience. It stands as a beacon of determination, inviting all to embrace hope, compassion, and unity.

A total of 100 Christmas trees were illuminated along the Marina Bay Promenade from 14 November to 26 December, casting a glow of hope and sharing warmth throughout the festive season. The initiative aims to raise funds annually for those in need while recognising the dedication of individuals and organisations committed to improving the lives of the underserved in our community.

We extend our heartfelt appreciation to our coorganisers—TRCL's Business Times Budding Artists Fund (BT BAF), SPD, and Kidney Singapore—as well as our generous partners and donors. Together, SOS raised **$246,343**, enabling us to strengthen our crisis support and suicide prevention efforts.

Raised a Total of

$246,343

Financial Year 2026/2027 Fundraising Campaigns

Date	Campaign	Overview	Target
20 April 2026 - 30 November 2026	Sonder: SOS Suicide Prevention Symposium	SONDER: Where Resilience Meets Collective Hope is a suicide prevention symposium that brings together voices across sectors and communities to build resilience and shape a more hopeful future for those in crisis.	$400,000
6 May 2026 - 26 October 2026	SparkAbility 2026: A Walk for Change	A joint charity walk between Samaritans of Singapore (SOS) and SPD aimed to unite diverse communities to walk as one, advancing inclusion, driving meaningful change together.	$300,000
20 April 2026 - 31 December 2026	ChariTrees 2026	Annual Christmas campaign targeted at individual and corporate partners.	$350,000
29 November 2026 – 20 March 2027	Season of Giving	A digital campaign held during the Season of Giving, aimed at encouraging compassion and generosity during the festive season.	$150,000

Third-party Fundraisers

Ovata Capital Charidee Golf Day

$42,212

SOS was honoured to be the beneficiary of the 4th Annual Ovata Capital Charidee Golf Day, organised by Ovata Capital Management Ltd at Warren Golf & Country Club on 18 September 2025 in support of SOS's Spark the Change Fest campaign.

The event brought together partners and supporters for a meaningful day of giving, raising raising **$42,212** to support SOS's mission of providing confidential emotional support to individuals in crisis, thinking about, or affected by suicide. SOS is deeply grateful to Ovata Capital Management Ltd for championing this important cause and for their continued commitment to mental health advocacy and suicide prevention. Their generosity and support contribute meaningfully towards strengthening SOS's outreach and support services for those in need.

Rock Bottom Rec Pte Ltd

$11,890

Into its fifth year, Murph for Minds brought together Singapore's fitness community across 10 gyms to raise awareness and support for mental health and suicide prevention. Led by Mr Aidan Chemaly of Ragtag Training and 16 gym leaders, participants completed six rounds of the Murph challenge over 24 hours in a powerful show of solidarity and resilience.

The initiative successfully raised **$22,697** in support of SOS's crisis support and suicide prevention prevention services. SOS extends its sincere appreciation to all participating gyms, athletes, and supporters for championing mental wellbeing and fostering open conversations around mental health and suicide prevention.

Murph for Minds

$10,807

Climb for LIFE – SOS

$4,761

In conjunction with World Suicide Prevention Day on 10 September, Mr Sam Roberts, founder and executive director of Olive Branch Psychology, led a team of seven adults and his two teenage sons on a fundraising expedition to Annapurna Base Camp. The team reached an altitude of 13,550 feet as part of the "Climb for LIFE" campaign, where LIFE stands for "Living in Freedom Every Day". The campaign aimed to raise awareness of mental health and suicide prevention while supporting the work of SOS.

Despite facing challenging circumstances during the expedition, including political protests in Nepal and severe weather conditions, the team remained committed to their cause. During the descent, Mr Roberts sustained a leg injury after slipping in heavy rain and was subsequently airlifted from the Himalayan mountain range.

Through their courage and determination, the Climb for LIFE campaign successfully raised $4,761 in support of SOS's crisis support and suicide prevention services. SOS is deeply appreciative of Mr Roberts and his team for their inspiring efforts and advocacy in championing suicide prevention and supporting those in need.

Our Donors

$50,000 and above

Goldman Sachs Gives UK
Goh Foundation Limited
Mind the Gap 200 Fund c/o
The Community Foundation of Singapore
Tow Heng Tan

$10,000 to $49,999

Cycle & Carriage Industries Pte Ltd
Daniel Fung Shuen Sheng
Eng Aik Meng
Gasper Tan Peck Leong
Gay Hui Yi
Keppel Care Foundation
Luzerne Pte Ltd
Mallesons
Newcastle Australia Institute of Higher Education Pte Ltd
Ng Keng Kwang Keith
Nunchi Marine Pte Ltd
Pavilion Capital International Pte Ltd
Rock Bottom Rec Pte Ltd
Rotary Club of Singapore West
Singapore Rubber Millers Association
Tan Chin Tuan Foundation
Tay Kai Hong
The Silent Foundation Ltd
Trailblazer Foundation Ltd

$5,000 to $9,999

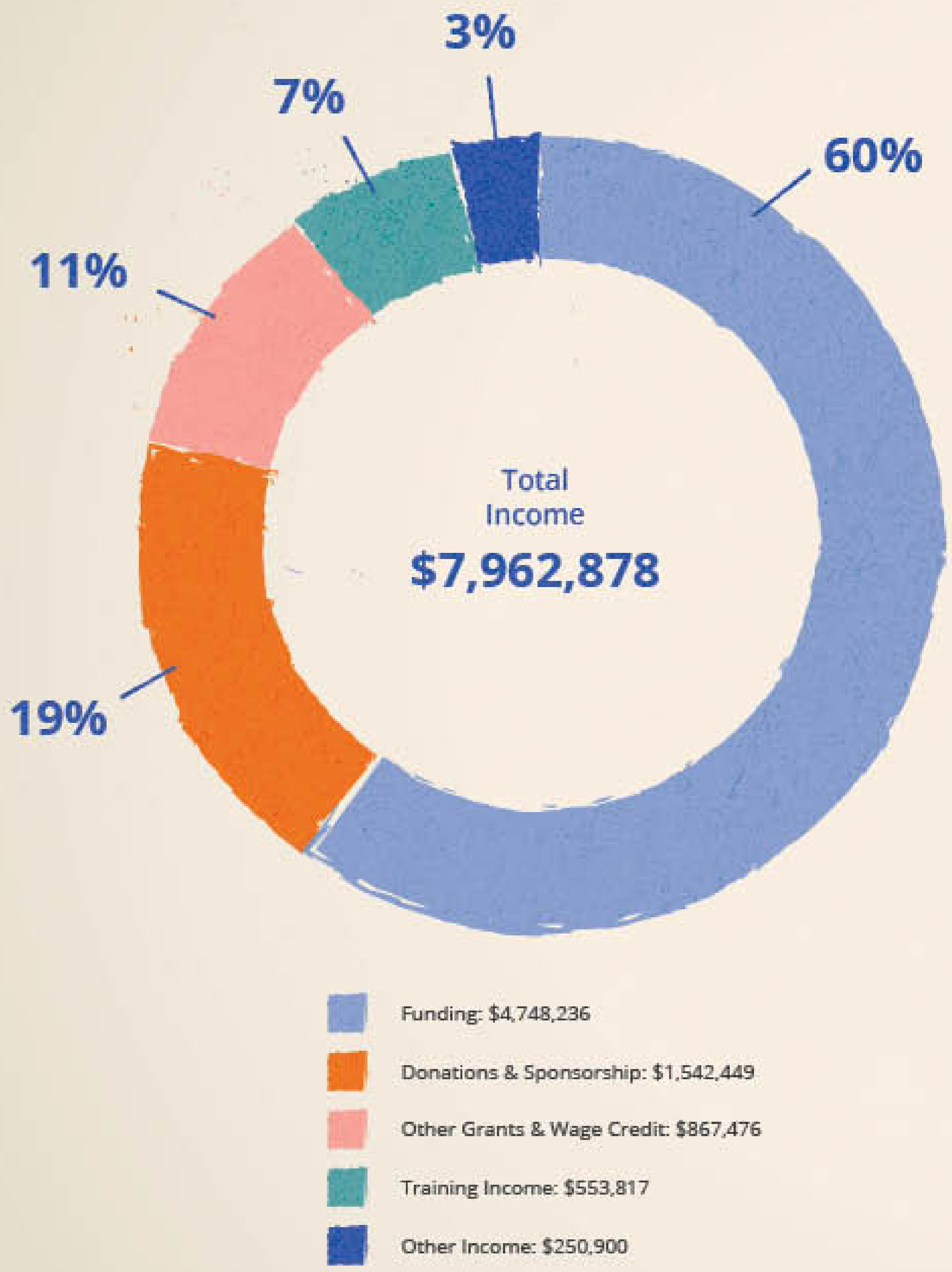
Cargill Asia Pacific Holdings Pte Ltd
Chee Yin Chia
Connections MindHealth Pte Ltd
Fullerton Healthcare Group Pte Ltd
Lee Hwee Chung, Shawn
Pei Hwa Foundation Limited
Talking Toes Pte Ltd
Tan Tiew Hin
Tiong Shu

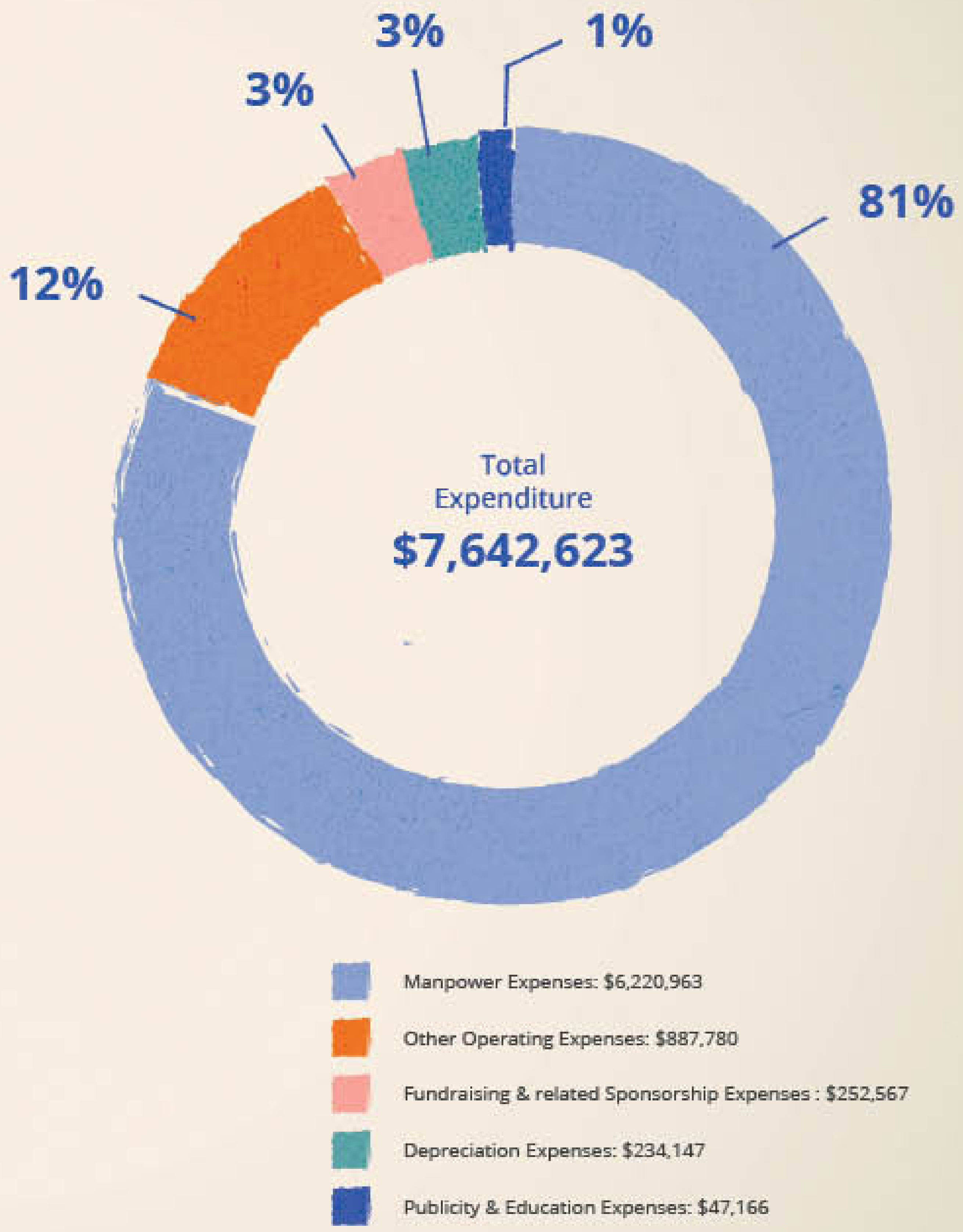
Sponsorship and Donation-in-Kind

Covenant Evangelical Free Church
Hanbaobao Pte Ltd (Licensee of McDonald's Singapore)
Hisamitsu Pharmaceutical Singapore
Pivotal Studios Pte Ltd
Singapore Pools (Private) Limited
Skechers Singapore Pte Ltd
Universal Integrated Corporation Consumer Products Pte Ltd
Winstar Marketing Pte Ltd

Total Value of
Sponsorship and Donation-in-kind
$332,453

Summary of Financial Performance for FY2025/2026





Please refer the 'Financial Statements' section appended at the back of the Annual Report.

WHAT WE'RE
BUILDING NEXT

A lightbulb is the result of continual innovation, refinement and improvement. From its earliest designs to the technology we rely on today, each advancement has been driven by a desire to create brighter, more reliable and more efficient sources of light. In the same way, SOS is continually evolving to meet emerging needs, strengthen our services and enhance the support we provide to individuals in distress.

The Year Ahead

As we look to the year ahead, Samaritans of Singapore is dedicated to advancing our mission of suicide prevention and vision for 2030: to be the Centre of Excellence in suicide prevention. We will focus on three key areas: best in class practices and processes, resource stability and governance, as well as human capital development.

Best in Class Practices & Processes

SOS is committed to continuously elevating evidence-based practice and operational excellence across our crisis intervention, volunteer management and service delivery processes. Through strategic use of data analytics, digital innovation, partnerships with academic and sector stakeholders, as well as robust quality assurance, SOS will position itself as the exemplar of industry standards and drive sector-wide improvements in suicide prevention and mental health.

Resource Stability and Governance

To ensure long-term impact, SOS is shaping a future grounded in resilience, sustainability and trust. We are committed to strengthening our financial foundations through diversified revenue streams through grants, matching fund programmes and dynamic fundraising events that unite supporters and raise awareness of suicide prevention. Coupled with strategic resource allocation and robust governance, we strive to ensure efficiency and transparency in all operations.

Human Capital Resource

Recognising people as its greatest asset, SOS aims to transform our workforce capability through development programmes and wellbeing initiatives. We will introduce structured training pathways, competency frameworks and leadership development programmes, alongside regular feedback and mentoring to cultivate a skilled, mission-aligned cohort. By embedding a culture of learning, recognition and support, we will ensure our people are equipped, sustained and inspired to deliver compassionate, high-quality support to our clients.

Centre of Excellence in Suicide Prevention

5 Strategic Priorities to guide us towards 2030:

1. Uphold strong governance, proactive risk management and finance excellence.
2. Innovate on and deepen the service and operating model.
3. Thought leadership in research, resource and training to drive excellence as a Centre of Excellence.
4. Leverage innovative technology and data analytics.
5. Establish strategic partnerships and cultivate internal organisational, leadership and people culture.

For a lightbulb to shine safely and reliably, it requires more than a source of power. It depends on the safeguards, standards and systems that protect its integrity and ensure it performs as intended. In the same way, SOS's ability to deliver trusted and effective support is underpinned by strong governance, sound policies and responsible stewardship.

Corporate Information

Samaritans of Singapore Limited ("SOS" or the "Company") was incorporated on 23 December 2022 as a Company Limited by Guarantee to assume all operations and activities previously undertaken by Samaritan of Singapore (the "Society"). The transition from the Society to the Company was completed on 1 April 2023. Our mission remains the same – to be an available lifeline to anyone in crisis.

Following the transition, members approved the dissolution of the Society on 21 July 2023, and the dissolution was formally completed on 11 November 2023.

UEN:	202245684D
Date of Incorporation:	23 December 2022
Type of Entity:	Company Limited by Guarantee
Charity Registration date:	14 February 2023
Date Approved as IPC:	2 March 2023 (last renewal approved with validity till 1 March 2027)
Registered Address:	Blk 10 Cantonment Close, #01-01 Multi Storey Car Park, Singapore 080010
Governing Instrument:	Constitution
External Auditor:	Helmi Talib LLP
Internal Auditor:	Baker Tilly Consultancy (Singapore) Pte Ltd
Bankers:	DBS Bank Limited I Standard Chartered I Bank Hong Leong Finance
Legal Adviser (pro bono):	Mr S. Sivanesan, Senior Partner, Dentons Rodyk & Davidson LLP
Membership:	Befrienders Worldwide (BW) International Association for Suicide Prevention (IASP) National Council of Social Service (NCSS) WorkWell Leaders (WWL)

Board Committees

Roles & Responsibilities of Board Committees

During FY2025/26, the Board was supported by seven Board Committees, namely the Audit & Risk Committee, Governance & Nominating Committee, Fundraising Committee, Human Resources Committee, IT Committee, Programme, Services and Research Committee and Strategic Planning Committee.

Each committee comprises members with relevant expertise and experience and operates in accordance with terms of reference (TOR) approved by the Board.

The TORs of the Committees are reviewed by the Governance and Nominating Committee (GNC) at least once every two years to ensure they remain relevant and aligned with the organisation's evolving governance needs and regulatory expectations.

The following are the key standard provisions applicable across all Committees:

- Each Committee shall comprise a minimum of three (3) and a maximum of nine (9) members, including the Committee Chairperson.
- The term of appointment for the Committee Chairpersons and members is two years. Members may serve up to a maximum of three (3) consecutive terms or six years in total, with any extension subject to Board approval.
- Committees shall meet at least four (4) times annually, typically on a quarterly basis. Members are expected to attend at least 50% of the meetings annually to remain eligible for re-appointment.
- All Committee members serve on a voluntary basis and do not receive remuneration for their services.

The key roles and responsibilities of each Committee are summarised below:

Audit and Risk Committee

- Oversee the integrity of financial reporting by reviewing financial statements, key accounting policies and significant reporting matters to ensure accuracy and transparency.
- Monitor the effectiveness of internal control frameworks, including enterprise risk management processes, fraud risk management and whistleblowing arrangements.
- Oversee the appointment and performance of external auditors, assess their independence, approve the audit scope and review audit outcomes.
- Oversee internal audit activities, including approval of audit plans and review of management's responses to audit findings.
- Review related party transactions and evaluate potential conflicts of interest to ensure appropriate governance and disclosure.
- Oversee whistleblowing matters and ensure that appropriate investigations, follow-up actions, or escalations are undertaken where necessary.

Audit and Risk Committee		Meetings Attendance
Mr Ow Khai Hoong	Chairperson	5/5
Ms Chan Lie Leng	Co-Chairperson	4/5
Ms Ng Wee Chew	Member	4/5
Ms Jennifer Duong Young	Member	5/5
Ms Sharon Siah Chek Hoon	Member	5/5
Mr Saw Shi Tat	Member (from 1 October 2025)	3/5

Fundraising Committee

- Support the Board on fundraising-related matters, including providing perspectives on strategy and priorities.
- Oversee the development, implementation, and review of fundraising strategies to ensure effectiveness and sustainability.
- Provide oversight of fundraising initiatives and activities, including key campaigns and events.
- Support the Board in donor engagement efforts, including relationship management, resource mobilisation, and appropriate recognition of donors and sponsors.

Fundraising Committee		Meetings Attendance
Mr Saugato Banerjee	Chairperson	5/5
Mr Melvin Ang Ming Jun	Vice-Chairperson	3/5
Ms Lee Sook Fung	Member	5/5
Ms Valerie Chew	Member	5/5
Mr Leonard Ong	Member (from 2 January 2026)	1/1

Governance and Nominating Committee

- Oversee the organisation's corporate governance framework, including the application of governance principles, policies and practices, as well as matters relating to integrity and ethical conduct.
- Oversee the identification and nomination process for candidates to the Board.
- Review Board composition and oversee succession planning to ensure an appropriate balance of skills, experience, and continuity.
- Facilitate the annual self-evaluation of the Board's effectiveness and performance.

Governance and Nominating Committee		Meetings Attendance
Mr Christopher Mark Galea	Chairperson	4/4
Ms Ang Ai Nee	Member	2/4
Mr Elvin Too Chien Kuoh	Member (till 31 October 2025)	1/2
Ms Catherine Chew Gek Choo	Member	2/4
Ms Lim Suu Kuan	Member	4/4
Ms Toh Hooi Min	Member	2/4
Ms Lee Sook Fung	Member	4/4

Human Resources Committee

- Oversee and provide guidance on human resource strategies, policies, and frameworks, including compensation and benefits.
- Oversee and provide guidance on the Volunteer Management Governance Framework and policies relating to SOS volunteers.
- Review significant proposals by Management relating to compensation and benefits, career development programmes, and other key employee and volunteer policies, and ensure the Board is appropriately apprised prior to implementation.
- Facilitate the Board's input on the Chief Executive Officer's performance and support the Chairman in matters relating to the Chief Executive Officer's compensation and benefits.

Human Resources Committee		Meetings Attendance
Ms Lee Hu Gek Cynthia	Chairperson	4/4
Mr Marcus Heng Chiang Huat	Member	3/4
Mr Edmund Chan	Member	4/4
Mr Tan Kwang Cheak	Member (till 12 November 2025)	1/3
Mr Sng Hock Lin	Member	4/4

IT Committee

- Provide subject matter guidance to the Board and Management on information technology strategies, priorities, and implementation approaches, with consideration for sustainability and future-readiness.
- Oversee the resilience and reliability of IT and telecommunications infrastructure, as well as the availability, performance, and scalability of key systems and applications to support long-term organisational needs.

Information Technology Committee		Meetings Attendance
Dr Ong Geok Chwee	Chairperson	6/6
Mr Lee Jun Kiat	Member	5/6
Mr Tan Tiew Hin	Member	3/6
Mr Christopher Lim	Member	4/6
Ms Britta Coombes	Member	6/6
Ms Ang Hwee Hwee	Member	3/6
Mr Wilson Tan	Member (from 2 June 2025)	5/5

Programme, Services and Research Committee

- Oversee the development of new programmes and initiatives to ensure alignment with the organisation's mission and strategic priorities.
- Monitor the effectiveness and outcomes of existing programmes to ensure continued relevance and impact.
- Review emerging initiatives and assess the ongoing suitability of programmes in meeting community needs.
- Provide guidance on service delivery approaches to enhance quality, accessibility, and effectiveness.
- Oversee and support programme evaluation efforts to strengthen evidence-based decision-making.
- Review and prioritise programmes in line with organisational priorities and available resources.
- Oversee the development and refinement of frameworks and processes for programme development and evaluation.

Programmes, Services and Research Committee		Meetings Attendance
Dr Jared Ng	Chairperson	4/4
Ms Ong Sian Tjoe	Member	4/4
Dr Chua Wei Bin	Member	3/4
Mr Phua Chun Yat	Member	4/4

Strategic Planning Committee*

- Support the identification and articulation of strategies to advance SOS's vision and long-term objectives.
- Oversee the implementation of key priorities within the Strategic Plan, ensuring they remain relevant, timely, and appropriately resourced.

Strategic Planning Committee		Meetings Attendance (for period up to 12 June 2025)
Ms Ng Nancy	Chairperson	1/1
Mr Phua Chun Yat	Co-Chairperson	1/1
Mr Chia Boon Kiat	Member	1/1
Mr Madanjit Singh	Member	0/1
Mr Cho Ming Xiu	Member	0/1
Ms Heline Lim	Member	1/1
Mr Jacques Al-Sayed	Member	1/1

**The Strategic Planning Committee became inactive on 12 June 2025 and was subsequently dissolved on 9 December 2025 following Board's review of the Board committee structure to strengthen governance effectiveness.*

Key Disclosures, Policies and Practices

Code of Conduct

A strong culture of integrity and ethical conduct is essential in maintaining public trust and ensuring that SOS carries out its mission responsibly and professionally. As an organisation serving individuals in crisis and engaging a wide network of stakeholders, SOS places significant emphasis on fostering behaviours that are aligned with its values and expected standards of conduct.

All members of the Board and its Committees, staff, and volunteers are expected to uphold SOS's Code of Conduct throughout their tenure with the organisation. This Code is anchored on SOS's core values of Respect, Accountability, Collaboration, and Innovation, and guides individuals in acting ethically, professionally, and in the best interests of the organisation and its stakeholders. The Code of Conduct is communicated as part of onboarding and governance processes, and individuals are expected to acknowledge and adhere to these standards in the course of their duties and interactions.

Conflict of Interest Policy

Maintaining objectivity and integrity in decision-making is critical to preserving stakeholder confidence and ensuring that organisational decisions are made in the best interests of SOS. Effective management of actual, potential, or perceived conflicts of interest helps safeguard the organisation's reputation and supports good governance practices.

SOS has established a Conflict of Interest Policy and related procedures to identify, disclose, and manage conflict of interest situations. The policy is communicated to the Board, Committee members, as well as staff, upon appointment or employment, and is reaffirmed annually through formal declarations and acknowledgements. Where a conflict or potential conflict arises, the individual concerned is required to make full disclosure and abstain from any discussion, deliberation, or decision making relating to the matter.

Disclosure and Transparency

Transparency and accountability are important in maintaining the confidence of beneficiaries, donors, regulators, volunteers, and the wider community. As part of its commitment to good governance, SOS seeks to provide stakeholders with timely, relevant, and accessible information on the organisation's activities, performance, and stewardship of resources.

SOS provides stakeholders with information relating to its programmes, services, activities, governance practices, audited financial statements, and leadership structure through its annual reporting and other communication channels. The organisation's annual report is publicly accessible on the Samaritans of Singapore Limited website to support transparency and public accountability.

During the financial year, there were no paid staff who were close members of the family of the Chief Executive Officer or any Board Directors and whose annual remuneration exceeded $50,000.

No staff member was involved in setting his or her own remuneration nor served on the Board.

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:

	FY2026	FY2025
$100,000 to $200,000	2	2
$200,001 to $300,000	-	-
$300,001 to $400,000	1	1

Financial Management

Sound financial management is fundamental to ensuring the sustainability, accountability, and responsible stewardship of resources entrusted to SOS. Strong financial governance enables the organisation to support its programmes and services effectively, while maintaining transparency and accountability to donors, regulators, beneficiaries, and other stakeholders.

SOS has established comprehensive financial policies and procedures covering key areas such as procurement, receipts and payments, fixed asset management, financial reporting, grant administration, and delegation of authority. Financial approval limits and responsibilities are governed by through a Master Authority Schedule (MAS), which provides clarity on approval authorities and accountability across the organisation. To strengthen financial oversight, the Finance team conducts regular financial review meetings with the Chief Executive Officer and Treasurer to monitor performance against the approved budget, review significant variances, and assess emerging financial risks or operational developments that may impact on SOS's financial position.

Comprehensive financial reports are also circulated to the Board ahead of each Board meeting to support effective oversight and decision-making. During these meetings, the Treasurer provides updates on SOS's financial position, including key trends, material developments, and areas requiring attention.

The annual budgeting process is undertaken collaboratively across the organisation, with departmental inputs consolidated by the Finance team and aligned with organisational priorities and operational plans. The proposed budget is reviewed by senior management and the Treasurer before being submitted to the Board for approval.

Fundraising and Donation Management

SOS is committed to conducting all fundraising activities with the highest standards of integrity, transparency, and accountability. Our fundraising guidelines are aligned with best practices recommended by the National Council of Social Service (NCSS) and the Charity Council, ensuring that all activities are ethical and consistent with our mission and core values.

Each year, a fundraising target is set as part of the annual planning and budgeting process and approved by the Board prior to the start of the financial year. The Fundraising Committee and management closely monitor the fundraising campaigns and events to ensure compliance with regulations and prudent management of fundraising costs.

During the financial year, SOS undertook six fundraising initiatives, comprising events organised by SOS, jointly conducted with partners and third-party fundraising activities in support of SOS. Together with online donations and other contributions, these efforts generated a total income of **$1,209,996**.

SOS places strong emphasis on the responsible management of donor contributions. All funds raised are used prudently to support SOS's programmes and services that benefit our beneficiaries, as well as critical supporting functions and infrastructure required for the effective operation, governance and sustainability of the organisation.

In line with cost-efficiency guidelines, total fundraising expenses are kept below 30% of the total gross receipts. SOS does not engage commercial fundraisers, thereby ensuring that all funds raised are channelled directly towards our programmes and services.

SOS also maintains strict confidentiality of donor information and complies with the relevant data protection laws, reflecting our commitment to trust, integrity and accountability in every aspect of our fundraising practices.

Anti-Money Laundering and Countering the Financing of Terrorism

As a charity and Institution of a Public Character (IPC), SOS recognises the importance of safeguarding the organisation against potential misuse for money laundering or terrorism financing activities. Strong AML/CFT practices support the integrity of the charity sector, protect public confidence, and ensure that donations received are used for legitimate charitable purposes.

SOS has established an Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT) Policy and Procedures to provide guidance to staff on the identification and management of potential AML/CFT risks. This includes conducting, on a best-effort basis, appropriate checks and verification measures for donations that exceed defined thresholds, or where circumstances warrant further review. The policy also outlines escalation and reporting procedures to support timely assessment and management of potential concerns.

Human Resources Management

The Organisation Development and Human Resources function commenced a three-year roadmap to advance our HR practices. In the past financial year, key initiatives included the revamp of our performance management framework to drive accountability and continuous improvement; the enhancement of promotion nomination processes to incorporate assessment of core values; and the launch of our first organisation-wide engagement survey to establish a baseline of employee sentiment and engagement drivers.

These efforts lay the foundation for a more performance-driven and values-led organisation, and we will continue to deepen this work in the year ahead in line with our roadmap.

Investments

SOS adopts a prudent investment approach in line with its fiduciary responsibilities. As at the end of the financial year, SOS did not hold any investments apart from fixed deposit placements with the financial institutions approved by the Board.

The Management discusses potential investment opportunities with the Treasurer for preliminary consideration. Any proposal to invest in instruments beyond fixed deposits must be reviewed by the Treasurer and submitted to the Board for prior approval. This process ensures that all investment decisions are subject to appropriate governance, risk oversight, and alignment with the organisation's financial objectives and reserves policy.

Loans and Donations

In accordance with the Company's Constitution, SOS is prohibited from making loans or donations to external organisations. During the financial year, no loans were extended to any Board or Committee members, staff, volunteers, or any related parties. Likewise, no donations were made by SOS to any parties.

Personal Data Protection Act (PDPA)

Protecting personal data is essential to maintaining the trust and confidence of beneficiaries, volunteers, donors, staff, and other stakeholders. Given the sensitive nature of information handled by SOS in the course of its operations and service delivery, the organisation is committed to ensuring that personal data is managed responsibly, securely, and in accordance with applicable legal and regulatory requirements.

SOS has implemented data protection policies to govern the collection, use, disclosure, and safeguarding of personal data, in compliance with Singapore's Personal Data Protection Act (PDPA) and relevant regulations. SOS also recognises and respects individuals' rights to access and correct their personal data and seeks to uphold high standards of data privacy and integrity.

To strengthen compliance and oversight, SOS conducts regular reviews of operational processes and data management practices to ensure continued compliance with regulatory requirements and to mitigate the risk of data breaches or misuse. In addition, all staff are required to complete mandatory annual PDPA and Cybersecurity training to reinforce awareness of their regulatory obligations and promote good data handling practices across the organisation. During the year, SOS achieved a 100% completion rate for all mandatory compliance training programmes.

Public Image

SOS is committed to keeping the public informed by regularly sharing updates on its programmes, initiatives, and developments through widely accessible media channels, both locally and internationally. These communication efforts aim to raise awareness on suicide prevention and enhance community engagement.

To maintain a consistent and trusted brand image among members, donors, and the wider public, SOS has established communication and media policies. These policies provide guidance on appropriate use of various communication platforms, stakeholder engagement, and the review and approval processes to ensure accurate and responsible messaging.

The Board is regularly updated on media coverage relating to SOS to ensure continued oversight of the organisation's public profile.

Reserve Policy

The company'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 company's activities. The Board reviews the adequacy of the reserves periodically.

The company aims to maintain a reserve of 1.5 years of operating expenditure. The reserve ratio as of 31 March 2026 is 1.30.

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

Risk Management and Internal Control

Effective risk management and strong internal controls are essential to ensuring organisational resilience, safeguarding resources, and supporting the sustainable delivery of SOS's mission. As the operating environment continues to evolve, SOS remains committed to maintaining a robust governance framework that enables the timely identification, assessment, and management of risks across the organisation.

The Board is supported by the Audit and Risk Committee ("ARC") in overseeing SOS's risk management and internal control framework. The ARC provides oversight and guidance to Management in strengthening governance practices, operational controls, and risk management processes across the organisation.

SOS adopts a proactive approach to risk management and has implemented Enterprise Risk Management (ERM) framework since 2021. Under this framework, the risk register of the organisation is regularly reviewed and updated to ensure that emerging risks are identified, evaluated, and managed timely and appropriately. Risk mitigation plans are developed by respective process owners and discussed at management meetings to enhance organisational awareness and responsiveness. The updated risk management documents are reviewed by the ARC and approved by the Board.

To further strengthen governance, accountability and operational effectiveness, SOS engages an independent professional internal audit firm to conduct periodic and rotational audits of selected operational and governance areas. The scope of internal audit activities is overseen by the ARC. Implementation of audit recommendations is closely monitored by the management team and reported regularly to the ARC.

The ARC also meets annually with the external auditor to review statutory audit findings, discuss key audit matters and assess the organisation's financial reporting practices. As part of this process, a private session is held between the ARC and the external auditor without the presence of management, supporting objectivity and independence in the audit process.

In addition, management prepares Regular updates on key risk and compliance matters for the Board's review ahead of Board meetings. Significant development, emerging risks, and material compliance matters are highlighted for discussion to support effective oversight and informed decision making by the Board.

Strategic Planning and Organisational Development

SOS remains guided by its Vision 2030 aspiration to be a Centre of Excellence in suicide prevention. As an established organisation committed to leadership, best practices, research, resource development and training, SOS continues to strengthen its capabilities to drive innovation, deepen expertise, and advance the standards of suicide prevention in Singapore.

To support this vision, SOS focuses on five strategic priorities: strengthening governance, risk management and financial stewardship; enhancing service delivery and operating models; advancing thought leadership through research, resources and training; leveraging technology and data analytics; and cultivating strategic partnerships, organisational leadership and a strong people-centric culture. These priorities provide a clear roadmap for sustainable growth and long-term impact in fulfilling our mission of crisis intervention and suicide prevention.

Volunteer Management

Volunteer Management has established policies and procedures to guide the way we work and ensure consistent service delivery. The volunteer handbook has also been updated to reflect newly implemented processes.

Volunteers are integral to SOS, contributing to the delivery of core services and advancing the agency's mission. To uphold service standards, volunteers undergo multi-phase training programmes, including refreshers, to strengthen their competency and readiness.

The Human Resource Committee, Volunteer Service Partners, and Volunteer Representatives work closely with the Volunteer Management team and the Board to ensure volunteer management practices remain relevant and aligned with the organisation's governance framework.

Whistle Blowing Policy

A strong whistle-blowing framework supports a culture of integrity, accountability, and transparency by providing individuals with a safe avenue to report concerns relating to misconduct or wrongdoing. Such mechanisms play an important role in helping organisations detect and address unethical behaviour, strengthen governance, and reinforce stakeholder confidence.

SOS maintains a whistle-blowing policy that enables individuals to raise concerns in confidence and without fear of retaliation, relating to suspected misconduct, fraud, ethical breaches, improprieties, or weaknesses in internal controls within the organisation. The policy outlines the reporting channels, investigation processes, and safeguards in place to support fair and independent handling of reports.

Oversight of whistle-blowing matters is provided by the Audit and Risk Committee, which acts as an independent body to review and oversee the handling and resolution of the whistle-blowing reports.

Details of SOS's Whistle-Blowing Policy, including the reporting channels and investigation procedures, can be found on our website: https://www.sos.org.sg/about/whistle-blowing-policy.

Annual General Meeting

The Annual General Meeting of the Company is held no later than August each year, which is within six months from the end of the financial year, ending on 31st March. All necessary documents such as Annual Returns and audited financial statements are filed with ACRA and the Commissioner of Charities as well as disclosed on the Charity Portal within six months of the financial year end.

Environmental, Social and Governance (FY2025/2026)

At SOS, sustainability is about ensuring the long-term resilience and impact of our mission to support individuals in emotional crisis and prevent suicide. Our ESG approach focuses on responsible stewardship, strong governance, workforce and volunteer wellbeing, digital trust, and community impact.

Guided by the Charity Council Code of Governance and aligned with our organisational values, SOS integrates Environmental, Social and Governance ("ESG") considerations into our operations to support sustainable service delivery, accountability and public trust.

During FY2025/26, SOS continued to strengthen ESG practices through initiatives relating to environmental stewardship, people and volunteer sustainability, governance and digital resilience.

Environmental Stewardship

SOS seeks to minimise its environmental footprint through environmentally responsible and sustainable operational practices.

Since embarking on our paperless transformation journey in 2020,we have progressively reduced paper usage, promoted resource-conscious workplace behaviour and since FY2024/25, begun tracking key environmental indicators to support accountability and drive continuous improvements.

Key initiatives implemented during the year included:

- Continuing energy-saving practices, including switching off unused electrical appliances and optimising air-conditioning usage;
- Promoting the use of reusable alternatives to reduce reliance on single-use materials;
- Consolidating laundry loads to reduce water and electricity consumption; and
- Advancing digitalisation efforts to reduce paper-based processes.

These efforts contributed to a reduction in resource consumption during FY2025/26, with electricity consumption decreasing by 5.6%, while water consumption decreasing by 21.2% compared to the previous year.

Another key milestone during FY2025/26 was the establishment of the ESG Champions Workgroup, comprising representatives from across the organisation. The Workgroup was formed to foster organisation-wide ownership of sustainability efforts, facilitate cross-functional collaboration, and identify opportunities to strengthen ESG practices across SOS.

Looking ahead, SOS aims to progressively improve environmental data collection capabilities, establish practical reduction targets, and further embed sustainability awareness and resource-conscious practices across the organisation in support of the Singapore Green Plan 2030.

Social Sustainability

Our People

Our employees and volunteers remain central to SOS's ability to deliver life-saving support services. Recognising the emotionally intensive nature of suicide prevention work, SOS places strong emphasis on fostering a supportive, inclusive and psychologically safe environment that prioritises wellbeing, resilience and professional development.

SOS continues to invest in the development of our employees, volunteers and leadership through ongoing learning and capability-building initiatives. Employees are provided with learning and development opportunities to support professional growth and service excellence, while Directors and Board Committee members also participate in governance-related learning to strengthen oversight and stewardship capabilities. Employees completed 2,236 training hours in FY2025/26, compared to 1,106 training hours in the previous year.

SOS remains committed to fostering a diverse and inclusive workplace where employees across different backgrounds, age groups and experiences are respected, valued and supported.

Volunteer Sustainability

Volunteers are integral to SOS, contributing to the delivery of core services and advancing the agency's mission. To uphold service standards, volunteers undergo multi-phase training programmes, including refreshers, to strengthen their competency and readiness. During the year, our volunteers completed approximately 1,900 hours of training.

To support evidence-based planning and decision-making, SOS partnered with external stakeholders to enhance its data analytics capabilities, including a comprehensive review of the 24/7 operational model. These initiatives provided deeper insights into volunteer demographics and engagement trends, while identifying opportunities to improve service delivery and operational efficiency. The findings and recommendations formed the development of Project Heartbeat, an implementation plan aimed at strengthening operational effectiveness and organisational readiness in volunteer management.

Community Impact

Beyond direct service delivery, SOS continues to advance suicide prevention awareness and strengthen community support capabilities through its gatekeeper programme, "Be A Samaritan" (BAS).

BAS equips members of the public with the knowledge and confidence to recognise signs of emotional distress, engage in supportive conversations, and guide individuals towards appropriate help and resources.

During FY2025/26, SOS conducted 111 BAS sessions and trained 2,044 members of the public, contributing to a more informed and suicide-aware community.

Sector Capability Building

During FY2025/26, SOS conducted 73 professional training runs and trained 1,290 healthcare and community care professionals, equipping them with practical knowledge and skills in suicide intervention, crisis support, emotional wellbeing and postvention support.

This capability-building effort was supported through SOS's participation in the Training Network Model (TNM) 2.0, in collaboration with the Social Service Institute (SSI), under which SOS became a registered training provider with SkillsFuture Singapore (SSG). During the year, SOS was also appointed by the Agency for Integrated Care (AIC) as an approved Learning Institute for the Community Care Sector, reflecting the quality, relevance and impact of its training programmes in supporting workforce development within the healthcare and community care sectors.

Together with SOS's community training initiatives, these programmes reflect SOS's commitment to strengthening suicide prevention capabilities across Singapore by building a more informed public, a more skilled workforce, and a stronger support ecosystem for individuals experiencing emotional distress and crisis.

Governance, Digital Trust & Resilience

Strong governance remains fundamental to SOS's credibility, operational integrity and long-term sustainability. As a provider of critical emotional support services, SOS recognises the importance of maintaining robust governance practices, trusted digital systems, effective cybersecurity measures, personal data protection and operational resilience.

During FY2025/26, SOS continued to strengthen governance and digital resilience through policy reviews, risk management practices, internal audits, and enhancements relating to cybersecurity, personal data protection and operational continuity initiatives.

Key initiatives undertaken during the year included:

a. Governance & Compliance

- Reviewed and updated 20 policies and procedures across key operational areas include finance, governance, human resources, procurement, data protection and information technology.
- Completed the Year 2 Internal Audit Programme conducted by Baker Tilly LLP covering governance, risk management, business continuity management, information technology, cybersecurity, and personal data protection.
- Established detailed Board Terms of Reference to strengthen governance oversight and introduced a mandatory governance and compliance training programme for newly appointed Board and Committee members.

b. Risk Management & Operational Resilience

- Continued quarterly monitoring and reporting of key organisational risks and mitigation measures to the Audit & Risk Committee, enhancing oversight of enterprise risks and operational resilience.

c. Digital Trust & Cybersecurity

- Achieved a 95% pass rate for mandatory Personal Data Protection Act (PDPA) awareness assessments among employees.
- Conducted organisation-wide cybersecurity and cyber wellness awareness training for the fourth consecutive year, to strengthen staff vigilance against evolving cyber threats and reinforce responsible digital practices.

Our Commitment

SOS will continue to strengthen its ESG practices in a manner that supports sustainable service delivery, strong governance and the wellbeing of our people and communities.

As our ESG journey evolves, SOS remains focused on strengthening organisational sustainability, sound governance and the continuity of our mission to serve individuals and communities with compassion and integrity.

CHARITY TRANSPARENCY AWARDS 2024

CHARITY TRANSPARENCY AWARDS 2023

Governance Evaluation Checklist

SN	Call for Action	Code ID	Did the charity put this principle into action?
Principle 1 : The charity serves its mission and achieves its objectives.			
1	Clearly state the charitable purposes (For example, vision and mission, objectives, use of resources, activities, and so on) and include the objectives in the charity's governing instrument. Publish the stated charitable purposes on platforms (For example, Charity Portal, website, social media channels, and so on) that can be easily accessed by the public.	1.1	Yes
2	Develop and implement strategic plans to achieve the stated charitable purposes.	1.2	Yes
3	Have the Board review the charity's strategic plans regularly to ensure that the charity is achieving its charitable purposes, and monitor, evaluate and report the outcome and impact of its activities.	1.3	Yes
4	Document the plan for building the capacity and capability of the charity and ensure that the Board monitors the progress of this plan. "Capacity" refers to a charity's infrastructure and operational resources while "capability" refers to its expertise, skills and knowledge.	1.4	Yes
Principle 2 :The Charity has an effective Board and Management.			
5	The Board and Management are collectively responsible for achieving the charity's charitable purposes. The roles and responsibilities of the Board and Management should be clear and distinct.	2.1	Yes
6	The Board and Management should be inducted and undergo training, where necessary, and their performance reviewed regularly to ensure their effectiveness.	2.2	Yes
7	Document the terms of reference for the Board and each of its committees. The Board should have committees (or designated Board member(s)) to oversee the following areas*, where relevant to the charity: a. Audit b. Finance * Other areas include Programmes and Services, Fund-raising, Appointment/ Nomination, Human Resource, and Investment.	2.3	Yes
8	Ensure the Board is diverse and of an appropriate size, and has a good mix of skills, knowledge, and experience. All Board members should exercise independent judgement and act in the best interest of the charity.	2.4	Yes
9	Develop proper processes for leadership renewal. This includes establishing a term limit for each Board member. All Board members must submit themselves for re-nomination and reappointment, at least once every three years.	2.5	Yes

SN	Call for Action	Code ID	Did the charity put this principle into action?
10	Develop proper processes for leadership renewal. This includes establishing a term limit for the Treasurer (or equivalent position). For Treasurer (or equivalent position) only: a. The maximum term limit for the Treasurer (or equivalent position like a Finance Committee Chairman, or key person on the Board responsible for overseeing the finances of the charity) should be four consecutive years. If there is no Board member who oversee the finances, the Chairman will take on the role. i. After meeting the maximum term limit for the Treasurer, a Board member's reappointment to the position of Treasurer (or an equivalent position may be considered after at least a two-year break. ii. Should the Treasurer leave the position for less than two years, and when he/she is being re-appointed, the Treasurer's years of service would continue from the time he/she stepped down as Treasurer.	2.6	Yes
11	Ensure the Board has suitable qualifications and experience, understands its duties clearly, and performs well. a. No staff should chair the Board and staff should not comprise more than one-third of the Board.	2.7	Yes
12	Ensure the Management has suitable qualifications and experience, understands its duties clearly, and performs well. a. Staff must provide the Board with complete and timely information and should not vote or participate in the Board's decision-making.	2.8	Yes
13	The term limit for all Board members should be set at 10 consecutive years or less. Re-appointment to the Board can be considered after at least a two-year break. For all Board members: a. Should the Board member leave the Board for less than two years, and when he/she is being re-appointed, the Board member's years of service would continue from the time he/she left the Board. b. Should the charity consider it necessary to retain a particular Board member (with or without office bearers' positions) beyond the maximum term limit of 10 consecutive years, the extension should be deliberated and approved at the general meeting where the Board member is being re-appointed or re-elected to serve for the charity's term of service. (For example, a charity with a two-year term of service would conduct its election once every two years at its general meeting). c. The charity should disclose the reasons for retaining any Board member who has served on the Board for more than 10 consecutive years, as well as its succession plan, in its annual report.	2.9a 2.9b 2.9c	Yes

SN	Call for Action	Code ID	Did the charity put this principle into action?
14	For Treasurer (or equivalent position) only: d. A Board member holding the Treasurer position (or equivalent position like a Finance Committee Chairman or key person on the Board responsible for overseeing the finances of the charity) must step down from the Treasurer or equivalent position after a maximum of four consecutive years. i. The Board member may continue to serve in other positions on the Board (except the Assistant Treasurer position or equivalent), not beyond the overall term limit of 10 consecutive years, unless the extension was deliberated and approved at the general meeting – refer to 2.9.b.	2.9d	Yes
Principle 3 : The charity acts responsibly, fairly and with integrity.			
15	Conduct appropriate background checks on the members of the Board and Management to ensure they are suited to work at the charity.	3.1	Yes
16	Document the processes for the Board and Management to declare actual or potential conflicts of interest, and the measures to deal with these conflicts of interest when they arise. a. A Board member with a conflict of interest in the matter(s) discussed should recuse himself/herself from the meeting and should not vote or take part in the decision-making during the meeting.	3.2	Yes
17	Ensure that no Board member is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes
18	Ensure that no staff is involved in setting his/her own remuneration directly or indirectly.	3.3	Yes
19	Establish a Code of Conduct that reflects the charity's values and ethics and ensure that the Code of Conduct is applied appropriately.	3.4	Yes
20	Take into consideration the ESG factors when conducting the charity's activities.	3.5	Yes
Principle 4 : The charity serves its mission and achieves its objectives.			
21	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. a. Ensure the Board approves the annual budget for the charity's plans and regularly reviews and monitors its income and expenditures (For example, financial assistance, matching grants, donations by board members to the charity, funding, staff costs and so on).	4.1a	Yes

SN	Call for Action	Code ID	Did the charity put this principle into action?
22	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. b. Implement appropriate internal controls to manage and monitor the charity's funds and resources. This includes key processes such as: i. Revenue and receipting policies and procedures; ii. Procurement and payment policies and procedures; and iii. System for the delegation of authority and limits of approval.	4.1b	Yes
23	Seek the Board's approval for any loans, donations, grants, or financial assistance provided by the charity which are not part of the core charitable programmes listed in its policy. (For example, loans to employees/subsidiaries, grants or financial assistance to business entities).	4.2	Yes
24	Regularly identify and review the key risks that the charity is exposed to and refer to the charity's processes to manage these risks.	4.3	Yes
25	Set internal policies for the charity on the following areas and regularly review them: a. Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT); b. Board strategies, functions, and responsibilities; c. Employment practices; d. Volunteer management; e. Finances; f. Information Technology (IT) including data privacy management and cyber-security; g. Investment (obtain advice from qualified professional advisors if this is deemed necessary by the Board); h. Service or quality standards; and i. Other key areas such as fund-raising and data protection.	4.4	Yes
26	The charity's audit committee or equivalent should be confident that the charity's operational policies and procedures (including IT processes) are effective in managing the key risks of the charity.	4.5	Yes
27	The charity should also measure the impact of its activities, review external risk factors and their likelihood of occurrence, and respond to key risks for the sustainability of the charity.	4.6	Yes
Principle 5 : The charity is accountable and transparent.			
28	Disclose or submit the necessary documents (such as Annual Report, Financial Statements, GEC, and so on) in accordance with the requirements of the Charities Act, its Regulations, and other frameworks (For example, Charity Transparency Framework and so on).	5.1	Yes
29	Generally, Board members should not receive remuneration for their services to the Board. Where the charity's governing instrument expressly permits remuneration or benefits to the Board members for their services, the charity should provide reasons for allowing remuneration or benefits and disclose in its annual report the exact remuneration and benefits received by each Board member.	5.2	Yes

SN	Call for Action	Code ID	Did the charity put this principle into action?
30	The charity should disclose the following in its annual report: a. Number of Board meetings in the year; and b. Each Board member's attendance.	5.3	Yes
31	The charity should disclose in its annual report the total annual remuneration (including any remuneration received in the charity's subsidiaries) for each of its three highest-paid staff, who each receives remuneration exceeding $100,000, in incremental bands of $100,000. Should any of the three highest-paid staff serve on the Board of the charity, this should also be disclosed. If none of its staff receives more than $100,000 in annual remuneration each, the charity should disclose this fact.	5.4	Yes
32	The charity should disclose in its annual report the number of paid staff who are close members of the family of the Executive Head or Board members, and whose remuneration exceeds $50,000 during the year. The annual remuneration of such staff should be listed in incremental bands of $100,000. If none of its staff is a close member of the family of the Executive Head or Board members and receives more than $50,000 in annual remuneration, the charity should disclose this fact.	5.5	Yes
33	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. Record relevant discussions, dissenting views and decisions in the minutes of general and Board meetings. Circulate the minutes of these meetings to the Board as soon as practicable.	5.6a	Yes
34	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. The Board meetings should have an appropriate quorum of at least half of the Board, if a quorum is not stated in the charity's governing instrument.	5.6b	Yes
35	Implement a whistle-blowing policy for any person to raise concerns about possible wrongdoings within the charity and ensure such concerns are independently investigated and follow-up action taken as appropriate.	5.7	Yes
Principle 6 : The charity communicates actively to instil public confidence.			
36	Develop and implement strategies for regular communication with the charity's stakeholders and the public (For example, focus on the charity's branding and overall message, raise awareness of its cause to maintain or increase public support, show appreciation to supporters, and so on).	6.1	Yes
37	Listen to the views of the charity's stakeholders and the public and respond constructively.	6.2	Yes
38	Implement a media communication policy to help the Board and Management build positive relationships with the media and the public.	6.3	Yes

SAMARITANS OF SINGAPORE LIMITED

UEN Number: 202245684D

FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 MARCH 2026

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DIRECTORS' STATEMENT
For the financial year ended 31 March 2026

The directors present their statement together with the audited financial statements of Samaritans of Singapore Limited (the "Company") for the financial year ended 31 March 2026.

1 OPINION OF THE DIRECTORS

In the opinion of the directors,

(a) the accompanying financial statements are drawn up in accordance with the provisions of the Companies Act 1967 (the "Act"), the Charities Act, Cap. 37 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to give a true and fair view of the financial position of the Company as at 31 March 2026 and of the financial performance, changes in funds and cash flows of the Company for the financial year then ended;

(b) the donation money have been used in accordance with the objectives of the Company as required under Regulation 11 of the Charities (Institution of a Public Character) Regulations;

(c) The Company has complied with Regulation 15 (Fund-raising expenses) of the Charities (Institution of a Public Character) Regulations;

(d) the accounting and other records required by the above regulations have been properly kept in accordance with the provisions of the Act and the Charities Act and Regulations; and

(e) at the date of this statement, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due.

2 DIRECTORS

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

Faes Roel Henricus Franciscus Maria	
Tan Kwang Cheak	
Wolfe Michael David	
Pavri Neville	
Sharifah Mariam Bte Hussain Aljunied	
Ong Geok Chwee	
Christopher Mark Galea	
Lee Hu Gek Cynthia	
Ng Wei Lik Jared	
Kawal Pal Singh S/O Amarjit Singh	(Appointed on 2 April 2025)
Ow Khai Hoong	(Appointed on 27 August 2025)
Banerjee Saugato	(Appointed on 27 August 2025)

3 ARRANGEMENTS TO ENABLE DIRECTORS TO ACQUIRE SHARES OR DEBENTURES

Neither at the end of nor at any time during the financial year was the Company a party to any arrangement whose objects are, or one of whose objects is, to enable the directors of the Company to acquire benefits by means of the acquisition of shares in or debentures of the Company or any other body corporate.

4 OTHER MATTERS

As the Company is limited by guarantee and does not have share capital, matters relating to the issuance of shares, debentures or share options are not applicable.

5 AUDITOR

Helmi Talib LLP has expressed its willingness to accept re-appointment as auditor.

On behalf of the Board of Directors,

Faes Roel Henricus Franciscus Maria Director	Wolfe Michael David Director

Date: 15 JUL 2026

Helmi Talib LLP
Registration No. (UEN): T20LL1986E

KRESTON HELMI TALIB

133 Cecil Street, Keck Seng Tower
15-02 Singapore 069535
Tel: +65 6339 2776
Fax: +65 6339 6716
E-mail: enquiry@krestonhelmitalib.com.sg
Website: www.krestonhelmitalib.com.sg

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SAMARITANS OF SINGAPORE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of SAMARITANS OF SINGAPORE LIMITED (the "Company"), which comprise the statement of financial position as at 31 March 2026, and the statement of financial activities, statement of changes in funds and statement of cash flows for the financial year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of Companies Act 1967 (the "Act"), the Charities Act, Cap. 37 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs"), so as to give a true and fair view of the financial position of the Company as at 31 March 2026 and of the financial performance, changes in funds and cash flows of the Company for the financial year ended on that date.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the 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.

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 Directors for the Financial Statements

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

Responsibilities of Management and Directors for the Financial Statements (Continued)

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company'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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

Report on Other Legal and Regulatory Requirements

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

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

(a) The Company has not used the donation money in accordance with its objective as required under Regulation 11 (Use of donations) of the Charities (Institutions of a Public Character) Regulations; and

(b) The Company has not complied with the requirements of Regulation 15 (Fund raising expenses) of the Charities (Institutions of a Public Character) Regulations.

The engagement partner on the audit resulting in this independent auditor's report is Suriyati binti Mohamed Yusof with PA no. 01627.

Helmi Talib LLP

HELMI TALIB LLP
Public Accountants and
Chartered Accountants

Singapore

Date: 15 JUL 2026

STATEMENT OF FINANCIAL ACTIVITIES
For the financial year ended 31 March 2026

	Note	2026 Unrestricted Fund $	2026 Restricted Funds $	2026 Total $	2025 Total $
INCOME					
Funding					
- NCSS-ComChest		-	4,748,236	4,748,236	4,392,106
- TBSSF		-	-	-	286,392
- Tote Board		-	-	-	442,602
Other grants	6	487,126	356,894	844,020	902,204
Donations and sponsorship	7	1,511,004	31,445	1,542,449	2,284,319
Training income		487,247	66,570	553,817	362,924
Interest income		185,738	-	185,738	269,140
Wage credit income	9	23,456	-	23,456	47,247
Amortisation of deferred capital grants		3,520	23,276	26,796	22,342
Other income		13,271	25,095	38,366	44,472
Total income		2,711,362	5,251,516	7,962,878	9,053,748
LESS: EXPENDITURES					
Manpower expenses	10	1,981,230	4,239,733	6,220,963	6,728,314
Volunteer expenses		2,510	39,446	41,956	68,298
Professional expenses		39,135	25,994	65,129	73,143
Premises expense		289,276	97,811	387,087	239,261
IT and equipment expense		23,621	150,395	174,016	203,345
Communication expense		7,484	19,344	26,828	29,564
Training expenses		82,415	46,792	129,207	214,183
Publicity and education expenses		11,872	35,294	47,166	240,213
Fund raising and related expenses		199,738	-	199,738	245,134
Sponsorship-in-kind		52,829	-	52,829	21,322
Administrative expenses		8,728	53,452	62,180	71,307
Support costs	26	(1,083,903)	1,083,903	-	-
Depreciation of plant and equipment	16	16,093	190,147	206,240	263,675
Depreciation of right-of-use assets	18(a)	10,095	17,812	27,907	43,322
Loss on write-off of plant and equipment		17	175	192	185,301
Gain on write-off of right-of-use assets		-	-	-	(406)
Finance costs	11	107	1,078	1,185	2,918
Total expenditures		1,641,247	6,001,376	7,642,623	8,628,894
Surplus/(deficit) for the financial year		1,070,115	(749,860)	320,255	424,854

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

STATEMENT OF FINANCIAL POSITION
As at 31 March 2026

	NOTE	2026 $	2025 $
Assets			
Current Assets			
Trade and other receivables	13	591,741	642,691
Deposits and prepayments	14	87,895	28,883
Cash and cash equivalents	15	10,699,340	10,152,598
Total current assets		11,378,976	10,824,172
Non-Current Assets			
Plant and equipment	16	344,514	491,486
Intangible asset	17	516,473	-
Right-of-use assets	18(a)	31,480	51,481
Investment in subsidiary	19	-	-
Total non-current assets		892,467	542,967
Total assets		12,271,443	11,367,139
Liabilities			
Current Liabilities			
Lease liabilities	18(b)	12,018	18,452
Trade and other payables	20	1,369,282	1,067,075
Deferred income	21	291,993	486,381
Deferred capital grant	22	596,879	108,643
Total Current Liabilities		2,270,172	1,680,551
Non-current Liabilities			
Lease liabilities	18(b)	4,929	10,501
Provision of restoration		50,000	50,000
		54,929	60,501
Total liabilities		2,325,101	1,741,052
Net assets		9,946,342	9,626,087
Funds			
Unrestricted Fund			
Accumulated funds	23	5,733,380	5,068,666
Restricted Funds			
Main Programme Reserves	24	3,219,104	3,260,651
LOSS Fund	24	770,612	874,038
Be A Samaritan Fund	24	-	99,616
Anthony Yeo Memorial Fund	24	56,058	61,011
V Sellapan Family Fund	24	96,144	105,704
Healing Bridge Fund	24	7,071	12,739
Other Restricted funds	24.1	63,973	143,662
		4,212,962	4,557,421
Total funds		9,946,342	9,626,087

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

STATEMENT OF CHANGES IN FUNDS

For the financial year ended 31 March 2026

	Unrestricted Fund	Restricted Funds									
	Accumulated Funds	Main Programme Reserves	LOSS Fund	Care Text Fund	Be A Samaritan Fund	Anthony Yeo Memorial Fund	V Sellapan Family Fund	Healing Bridge Fund	Other restricted fund	Total Restricted Funds	Total Fund
	$	$	$	$	$	$	$	$	$	$	$
2026											
Opening balance at 1 April 2025	5,068,666	3,260,651	874,038	-	99,616	61,011	105,704	12,739	143,662	4,557,421	9,626,087
Fund transfer	(405,401)	-	-	378,342	20,989	-	-	-	6,070	405,401	-
Surplus/(Deficit) for the financial year	1,070,115	(41,547)	(103,426)	(378,342)	(120,605)	(4,953)	(9,560)	(5,668)	(85,759)	(749,860)	320,255
Closing balance at 31 March 2026	5,733,380	3,219,104	770,612	-	-	56,058	96,144	7,071	63,973	4,212,962	9,946,342
2025											
Opening balance at 1 April 2024	3,581,486	3,777,149	1,073,836	110,479	-	63,791	117,809	16,193	460,490	5,619,747	9,201,233
Fund transfer	(226,668)	-	-	226,668	-	-	-	-	-	226,668	-
Surplus/(Deficit) for the financial year	1,713,848	(516,498)	(199,798)	(337,147)	99,616	(2,780)	(12,105)	(3,454)	(316,828)	(1,288,994)	424,854
Closing balance at 31 March 2025	5,068,666	3,260,651	874,038	-	99,616	61,011	105,704	12,739	143,662	4,557,421	9,626,087

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

STATEMENT OF CASH FLOWS
For the financial year ended 31 March 2026

	Note	2026 $	2025 $
Cash flows from operating activities			
Surplus for the financial year		320,255	424,854
Adjustments for:			
Depreciation of plant and equipment	16	206,240	263,675
Depreciation of right-of-use assets	18(a)	27,907	43,322
Interest income		(185,738)	(269,140)
Amortisation of deferred capital grant	22	(26,796)	(22,342)
Interest expense on lease liabilities	11	1,185	2,918
Loss on write-off of plant and equipment		192	185,301
Gain on write-off of right-of use assets		-	(406)
Surplus before working capital changes		343,245	628,182
Changes in working capital:			
Decrease/(Increase) in trade and other receivables		50,950	(384,687)
(Increase)/Decrease in deposits and prepayments		(59,012)	64,087
Increase in trade and other payables		302,207	646,585
(Decrease)/Increase in deferred income		(194,388)	116,498
Increase in deferred capital grants		275,685	3,527
Net cash flows generated from operating activities		718,687	1,074,192
Cash flows from investing activities			
Purchase of plant and equipment	16	(59,460)	(125,378)
Purchase of intangible asset	17	(277,126)	-
Interest received		185,738	269,140
Net cash flows (used in)/generated from investing activities		(150,848)	143,762
Cash flows from financing activities			
Payment of principal portion of lease liabilities		(19,912)	(35,546)
Payment of interest expense on lease liabilities	18(b)	(1,185)	(2,918)
Net cash flows used in financing activities	18(b)	(21,097)	(38,464)
Net increase in cash and cash equivalents		546,742	1,179,490
Cash and cash equivalents at beginning of financial year		10,132,598	8,953,108
Cash and cash equivalents at end of financial year	15	10,679,340	10,132,598

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

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

1 GENERAL INFORMATION

Samaritans of Singapore Limited (the "Company") (Registration No. 202245684D) was incorporated in Singapore on 23 December 2022 as a company limited by guarantee without a share capital under the Companies Act 1967. The Company was established to assume all operations previously carried out by Samaritans of Singapore (the "Society"), which was incorporated on 29 July 1969 under the Societies Act 1966. The transition from the Society to the Company was completed on 1 April 2023.

The Company's registered office and principal place of business located at 10 Cantonment Close, #01-01, Cantonment Towers, Singapore 080010. The Company was registered as a Charity on 14 February 2023 under the Charities Act and Regulations and granted Institution of Public Character ("IPC") status from 2 March 2023 until 1 March 2027 subject to renewal.

The Company's vision is "*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 Company is committed to providing confidential emotional support to those who are in crisis, thinking of suicide, or affected by suicide.

To achieve its mission and vision, the Company has grown from solely operating a 24-hour hotline to a nationally recognised Social Service Agency (SSA) offering an integrated suite of services aimed at suicide prevention, intervention and postvention across Singapore. These services include 24-hour helplines through a hotline, text messaging and email platforms, specialist counselling, crisis intervention, case consultations, professional and community training and education, support group programmes and community outreach initiatives.

Each member of the Company undertakes to contribute a sum not exceeding SGD1 to the assets of the Company in the event of the Company is wound up, such amount may be required for payment of the liabilities of the Company. The Constitution of the Company restricts the use of fund monies to the furtherance of the objects of the Company and prohibits the payment of dividends to members.

The Company had 5 (2025: 4) members as at 31 March 2026.

The financial statements of the Company for the financial year ended 31 March 2026 were approved and authorised for issue in accordance with a resolution by the directors as at the date of Directors' Statement.

2 MATERIAL ACCOUNTING POLICY INFORMATION

2.1 Basis of preparation

The financial statements have been prepared in accordance with the provisions of the Companies Act 1967 (the "Act"), the Charities Act, Cap. 37 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs"). The financial statements have been prepared in accordance with the historical cost basis except as disclosed, where appropriate, in the accounting policies below.

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

2 MATERIAL ACCOUNTING POLICY INFORMATION (Continued)

2.2 Adoption of new and amended standards and interpretations

The accounting policies adopted are consistent with those of the previous financial year except that in the current financial year, the Company has adopted all the new and amended standards which are relevant to the Company and are effective for annual financial periods beginning on or after 1 April 2025. The adoption of these standards did not have any material effect on the financial performance or position of the Company.

2.3 Standards issued but not yet effective

A number of new standards and amendments to standard that have been issued are not yet effective and have not been applied in preparing these financial statements.

Description	Effective for annual periods beginning on or after
Amendments to FRS 109 *Financial Instruments* and FRS 107 *Financial Instruments: Disclosures:* Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Annual Improvement to FRSs - Volume 11	1 January 2026
Amendments to FRS 109 *Financial Instruments and FRS 107 Financial Instruments: Disclosures:* Contracts Referencing Nature-dependent Electricity	1 January 2026
FRS 118 *Presentation and Disclosure in Financial Statements*	1 January 2027
FRS 119 *Subsidiaries and Small Entities without Public Accountability*	1 January 2027
Amendments to FRS 110 *Consolidated Financial Statements* and FRS 28 *Investments in Associates and Joint Ventures*: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Date to be determined

The directors expect that the adoption of these new and amended standards will have no material impact on the financial statements in the year of initial application.

2.4 Income

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

Income is recognised when the Company 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 income recognised is the amount allocated to the satisfied performance obligation.

(i) Rendering of Services

Income 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 Company.

2 MATERIAL ACCOUNTING POLICY INFORMATION (Continued)

2.4 Income (Continued)

(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

Income from special events are recognised when the event takes place.

(v) Grant and Subsidy

Grant 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 receivable 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.

2.5 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.

Where appropriate, expenditures that are specifically identifiable to each cost classification are allocated directly to the type of costs incurred. Where apportionment between each costs classification is necessary, the following apportionment bases are applied:

- Usage;
- Head count, i.e. on the number of people employed within an activity; and
- Estimated of time spent

2 MATERIAL ACCOUNTING POLICY INFORMATION (Continued)

2.5 Resources Expended and Basis of Allocation Costs (Continued)

Support Costs

Support costs comprise of manpower expenses of corporate function staff whose work is not directly attributable to specific key services or programmes are initially recorded in a designated cost centre under Unrestricted Funds. These costs are then allocated to the respective services or programmes supported, based on staff headcount and estimated time spent.

2.6 Employee benefits

(a) Defined contribution plans

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.

(b) 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.

2.7 Leases

The Company 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.

As a lessee

The Company applies a single recognition and measurement approach for all leases, except for short term leases and leases of low-value assets. The Company recognises lease liabilities representing the obligations to make lease payments and right-of-use assets representing the right to use the underlying leased assets.

(i) Right-of-use assets

The Company 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:

		Useful life
Leasehold building	-	3 to 6 years
Office equipment	-	5 years

If ownership of the leased asset transfers to the Company 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 accounting policy for impairment is disclosed in Note 2.10 to the financial statements.

The Company’s right-of-use assets are presented within Note 18 to the financial statements.

2 MATERIAL ACCOUNTING POLICY INFORMATION (Continued)

2.7 Leases (Continued)

As a lessee (Continued)

(ii) Lease liabilities

At the commencement date of the lease, the Company 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 Company and payments of penalties for terminating the lease, if the lease term reflects the Company 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 Company 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 Company's lease liabilities are disclosed in Note 18 to the financial statements.

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

The Company applies the short-term lease recognition exemption to its short-term 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.

2.8 Plant and equipment

All items of plant and equipment are initially recorded at cost. Subsequent to recognition, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. The cost of plant and equipment includes its purchase price and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Dismantlement, removal or restoration costs are included as part of the cost of plant and equipment if the obligation for dismantlement, removal or restoration is incurred as a consequence of acquiring or using the plant and equipment.

2 MATERIAL ACCOUNTING POLICY INFORMATION (Continued)

2.8 Plant and equipment (Continued)

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:

		Useful life
Computer (hardware & software)	-	3 to 5 years
Furniture and fittings	-	5 years
Office equipment	-	3 to 5 years
Renovation	-	6 years

The carrying values of plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

The residual values estimated useful lives and depreciation method are reviewed, and adjusted as appropriate, at the end of each reporting period.

An item of plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is included in statement of financial activities in the year the asset is derecognised.

2.9 Intangible asset

Intangible asset acquired separately are measured initially at cost.

Expenditures incurred on research activities are recognised as an expense when incurred. Costs directly attributable to the development of the intangible asset are capitalised as intangible assets only when technical feasibility of the project is demonstrated, the Company has an intention and ability to complete and use the intangible asset, and the costs can be measured reliably. Such costs include purchases of materials and services, employee costs and other expenditures directly involved in the project.

Intangible assets under development are carried at cost less any accumulated impaired losses and are not amortised until the asset is available for its intended use.

When the intangible asset becomes available for use, the intangible asset will be carried at cost less any accumulated amortisation and any accumulated impairment losses.

Intangible asset with finite useful life is amortised over the estimated useful life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. Amortisation is recognised in profit or loss on a straight-line basis over the estimated useful life of intangible asset from the date it is available for use.

The amortisation period and the amortisation method are reviewed at least at each financial year-end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset is accounted for by changing the amortisation period or method, as appropriate, and are treated as changes in accounting estimates.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in profit or loss when the asset is derecognised.

2 MATERIAL ACCOUNTING POLICY INFORMATION (Continued)

2.10 Impairment of Non-Financial Assets

The Company 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 Company 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.

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.

2.11 Financial instruments

(a) Financial assets

Initial recognition and measurement

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

At initial recognition, the Company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or 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 statement of financial activities.

Trade receivables are measured at the amount of consideration to which the Company 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.

Subsequent measurement

Debt instruments

Subsequent measurement of debt instruments depends on the Company'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 Company only has debt instruments at amortised cost.

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 less impairment. Gains and losses are recognised in statement of financial activities when the assets are derecognised or impaired, and through the amortisation process.

2 MATERIAL ACCOUNTING POLICY INFORMATION (Continued)

2.11 Financial instruments (Continued)

(a) *Financial assets* (Continued)

Derecognition

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 statement of financial activities.

(b) *Financial liabilities*

Initial recognition and measurement

Financial liabilities are recognised when, and only when, the Company becomes a party to the contractual provisions of the financial instrument. The Company determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognised initially at fair value plus in the case of financial liabilities not at FVPL, directly attributable transaction costs.

Subsequent measurement

After initial recognition, financial liabilities that are not carried at FVPL are subsequently measured at amortised cost. Gains and losses are recognised in statement of financial activities when the liabilities are derecognised, and through the amortisation process.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. On derecognition, the difference between the carrying amounts and the consideration paid is recognised in statement of financial activities.

2.12 Impairment of financial assets

The Company recognises an allowance for expected credit losses (“ECLs”) for all debt instruments not held at FVPL. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Company expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-month (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

For trade receivables, the Company applies a simplified approach in calculating ECLs. Therefore, the Company does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Company has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment which could affect debtors’ ability to pay.

2 MATERIAL ACCOUNTING POLICY INFORMATION (Continued)

2.12 Impairment of financial assets (Continued)

The Company considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Company may also consider a financial asset to be in default when internal or external information indicates that the Company is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Company. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

2.13 Cash and cash equivalents

This includes cash at bank balances and fixed deposits which are subject to an insignificant risk of changes in value.

2.14 Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be estimated reliably.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability.

2.15 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.

2.16 Investment in subsidiary

A subsidiary is an investee that is controlled by the Company. The Company controls an investee when it is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

Investment in subsidiary is accounted for at cost less impairment losses. On disposal of investment in subsidiary, the difference between the disposal proceeds and the carrying amount of the investment is recognised in profit or loss.

3 SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of income, expenses, assets and liabilities, and the disclosure of contingent liabilities at the end of each reporting period. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

3 SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES (Continued)

3.1 Judgements made in applying accounting policies

Management is of the opinion that there are no significant judgements made in applying accounting estimates and policies that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3.2 Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period are discussed below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Useful lives of 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 plants and equipment to be within 3 to 6 years. The carrying amount of the Company's plant and equipment at 31 March 2026 are disclosed in Note 16 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.

4 RELATED PARTY DISCLOSURES

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 members of the Board of Directors, members of committees and key management of the Company. 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 or 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 members, Directors, members of committees and staff members of the Company 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 of staff shall abstain from participating in the discussion, decision making and voting on the matter.

The Board of Directors and committee members are volunteers who receive no monetary remuneration for their contributions, except for reimbursement of out-of-pocket expenses, if claimed.

4.1 Related party transactions

	2026	2025
	$	$
Donations (i)	40,862	44,432
Trainer and Facilitator fee (ii)	16,585	17,730

i) Donations received from Board of Directors, committee members and key management personnel of the Company.
ii) Fee paid and/or payable to committee members who conducted training or facilitation sessions for the Company. These engagements were conducted at rates consistent with those paid to external parties for similar services.

4 RELATED PARTY DISCLOSURES (Continued)

4.1 Related party transactions (Continued)

As at 31 March 2026, there were no loans (2025: NIL) made to any staff, Board of Directors, or any other related parties.

4.2 Key management compensation

	2026 $	2025 $
Salaries and short-term employee benefits	1,467,016	1,167,058
Number of key management personnel	10	10

Included in the number of key management personnel are 2 individuals (2025: 3) who resigned during the financial year.

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly. The Chief Executive Officer and Senior Management Team are considered key management personnel of the Company.

None of the key management personnel serve on the Board of Directors of the Company.

There are no paid staff who are a close member of the family of the Chief Executive Officer or any Board of Directors.

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 Company classified by remuneration bands are as follows:

	2026 $	2025 $
Remuneration bands		
$300,001 to $400,000	1	1
$200,001 to $300,000	-	-
$100,001 to $200,000	2	2

5 TAX-EXEMPT RECEIPTS

The Company is an approved Institution of a Public Character ("IPC") and is authorised to issue tax-deductible receipts. Qualified donors are eligible for a 250% tax deduction for donations made to the Company.

	2026 $	2025 $
Tax-exempt receipts issued for donations collected	1,058,974	1,575,269

6 OTHER GRANTS

	2026	2025
	$	$
AI-Care	-	17,939
CAMS Training	-	111,862
Career Conversion Programme	52,787	36,920
Charities Capability Fund	17,250	14,142
Corporate and Foundation Grants	217,705	-
Enhanced fund-raising Grant	448,656	629,109
NYC Grant	-	50,000
Tech-and-Go!	15,532	11,991
Training Grants	51,427	29,733
TSS Projects	21,342	-
Youth Crisis Facility Grant	16,393	-
Others	2,928	508
	844,020	902,204

7 DONATIONS AND SPONSORSHIPS

	2026	2025
	$	$
General donations	232,234	253,104
Donations & income from fund raising events	977,762	1,718,626
	1,209,996	1,971,730
Sponsorship/Donations-in-kind (Note 8)	332,453	312,589
	1,542,449	2,284,319
Fund-raising and related expenses	199,738	245,134
Fund-raising efficiency ratio	17%	12%

There are no fund-raising appeals with gross receipts of more than $1 million during the financial year ended 31 March 2026 and 31 March 2025.

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8 SPONSORSHIP/DONATIONS-IN-KIND

The sponsorships and donations-in-kind recognised in the Company's statement of financial activities comprise goods and services rendered at no costs or below market values, where the fair value can be reliably measured.

The sponsorship and donations-in-kind recognised during the financial years relate to the following:

	2026	2025
	$	$
Bukit Merah Office – Rental support	279,624	116,510
Spark the Change Fest	52,829	-
World Suicide Prevention Day Event	-	173,550
55th Anniversary Charity Gala Dinner	-	14,529
Sonder: Unravelling Complexities of Suicide	-	8,000
	332,453	312,589

Bukit Merah office – Rental Support
The Company relocated its office from Ubi to Bukit Merah on 1 November 2024. The premises at Bukit Merah were provided rent-free by Singapore Pools (Private) Ltd from 1 November 2024 to 31 March 2025, in support of the Company's ongoing work in suicide prevention, advocacy, and counselling.

On 1 April 2025, the Company entered into a two-year lease agreement with Singapore Pools (Private) Ltd for the use of the premises at a nominal consideration of $1 for the entire lease period.

The estimated fair value of the rental support borne by Singapore Pools (Private) Ltd. recognised as donation-in-kind income in the statement of financial activities for the financial year ended 31 March 2026 amounted to $279,624 (2025: $116,510).

9 WAGE CREDIT INCOME

	2026	2025
	$	$
Wage Credit Scheme	16,823	45,519
Others	6,633	1,728
	23,456	47,247

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10 MANPOWER EXPENSES

	2026 $	2025 $
Salaries	4,334,728	4,193,037
Bonuses	1,085,727	1,458,842
Employer's contribution to CPF	700,928	795,775
Other staff benefit expenses	128,441	138,229
Less: Capitalised to intangible assets - Assets Under Development	(153,015)	-
	6,096,809	6,585,883
Foreign worker levy	3,460	13,200
Staff training	120,694	129,231
Staff incentive	-	-
	6,220,963	6,728,314

		Restricted Funds				
	Unrestricted Fund $	Main Programme Reserves $	LOSS Fund $	CareText Fund $	Other restricted Funds $	Total $
2026						
Salaries	1,396,210	1,860,324	165,036	643,338	269,820	4,334,728
Bonuses	350,518	466,730	47,721	167,602	53,156	1,085,727
Employers' contribution to CPF	199,541	299,961	28,028	123,165	50,233	700,928
Other staff benefit expenses	39,682	45,816	(1,356)	39,687	4,612	128,441
Less: Capitalised to intangible assets - Assets Under Development	(16,221)	(34,866)	-	(12,040)	(89,888)	(153,015)
	1,969,730	2,637,965	239,429	961,752	287,933	6,096,809
Foreign worker levy	2,725	735	-	-	-	3,460
Staff training	8,775	89,536	5,231	9,469	7,683	120,694
Staff incentive	-	-	-	-	-	-
	1,981,230	2,728,236	244,660	971,221	295,616	6,220,963

		Restricted Funds				
	Unrestricted Fund $	Main Programme Reserves $	LOSS Fund $	CareText Fund $	Other restricted funds $	Total $
2025						
Salaries	1,139,089	1,936,637	154,784	738,001	224,526	4,193,037
Bonuses	343,773	742,429	68,297	233,368	70,975	1,458,842
Employers' contribution to CPF	172,355	374,864	35,794	169,968	42,794	795,775
Other staff benefit expenses	5,203	79,701	3,249	49,353	723	138,229
Less: Capitalised to intangible assets - Assets Under Development	-	-	-	-	-	-
	1,660,420	3,133,631	262,124	1,190,690	339,018	6,585,883
Foreign worker levy	10,037	-	-	-	3,163	13,200
Staff training	9,589	98,875	4,972	11,443	4,352	129,231
Staff incentive	-	-	-	-	-	-
	1,680,046	3,232,506	267,096	1,202,133	346,533	6,728,314

11 FINANCE COSTS

	2026	2025
	$	$
Interest expense on lease liabilities (Note 18b)	1,185	2,918

12 INCOME TAX

The Company is a registered charity under the Charities Act, Cap. 37 and is exempted from income tax under Section 13(I) of the Income Tax Act.

13 TRADE AND OTHER RECEIVABLES

	2026	2025
	$	$
Trade receivables		
Outside parties (a)	85,255	64,080
Other receivables		
Grant receivables (b)	413,024	455,881
Interest receivables	67,904	62,262
Amount due from subsidiary (c)	6,908	-
Others	18,650	60,468
	506,486	578,611
Total trade and other receivables	591,741	642,691
Add: Deposits (Note 14)	7,906	8,556
Add: Cash and cash equivalents (Note 15)	10,699,340	10,152,598
Total financial assets at amortised cost	11,298,987	10,803,845

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

(b) Included in grants receivables are dollar-for-dollar matching grant under Enhanced Fund Raising Programme, programme-specific grants, asset-related grants, training support grants and other grant receivables.

(c) The amount due from subsidiary relates mainly to incorporation expense paid on behalf of The Collective NEST Limited.

Loss allowance for trade and other 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.

No impairment allowance was made for the trade and other 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.

Trade and other receivables are denominated in Singapore Dollar.

14 DEPOSITS AND PREPAYMENTS

	2026	2025
	$	$
Prepayments	79,989	20,327
Deposits	7,906	8,556
	87,895	28,883

Deposits and prepayments are denominated in Singapore Dollar.

15 CASH AND CASH EQUIVALENTS

	2026	2025
	$	$
Cash at banks	420,340	307,598
Fixed deposits (a)	10,279,000	9,845,000
Total cash and cash equivalents	10,699,340	10,152,598
Less: Fixed deposit pledged (b)	(20,000)	(20,000)
Cash and cash equivalents as per statement of cash flows	10,679,340	10,132,598

(a) Fixed deposits placed with banks and financial institutions bear interest at rates ranging from 0.90% to 2.20% (2025: 1.38% to 3.00%) per annum and will mature within 1 to 12 months (2025: within 1 month to 12 months) from the financial year end.

(b) Fixed deposit pledged as security for corporate credit card facilities granted by a bank to the Company.

Cash and cash equivalents are denominated in Singapore Dollar.

16 PLANT AND EQUIPMENT

	Computer	Furniture and fittings	Office equipment	Renovation	Total
	$	$	$	$	$
Cost					
At 31 March 2024	641,022	44,255	286,595	748,634	1,720,506
Additions	62,755	47,363	15,260	-	125,378
Written-off	-	(1,460)	(3,318)	(340,322)	(345,100)
At 31 March 2025	703,777	90,158	298,537	408,312	1,500,784
Additions	47,809	4,142	7,509	-	59,460
Written-off	(6,950)	(29)	(10,782)	-	(17,761)
At 31 March 2026	744,636	94,271	295,264	408,312	1,542,483
Accumulated depreciation					
At 31 March 2024	335,384	39,701	242,985	287,352	905,422
Charge for the financial year	140,236	5,516	16,785	101,138	263,675
Written-off	-	(1,447)	(2,372)	(155,980)	(159,799)
At 31 March 2025	475,620	43,770	257,398	232,510	1,009,298
Charge for the financial year	108,466	11,259	18,463	68,052	206,240
Written-off	(6,950)	(26)	(10,593)	-	(17,569)
At 31 March 2026	577,136	55,003	265,268	300,562	1,197,969
Net carrying amount					
At 31 March 2025	228,157	46,388	41,139	175,802	491,486
At 31 March 2026	167,500	39,268	29,996	107,750	344,514

17 INTANGIBLE ASSET

	Intangible asset under development $
Cost	
At 31 March 2024 and 2025	-
Additions	516,473
At 31 March 2026	516,473
Accumulated depreciation	
At 31 March 2024 and 2025	-
Charge for the financial year	-
At 31 March 2026	-
Net carrying amount	
At 31 March 2025	-
At 31 March 2026	516,473

The intangible asset under development relates to the development and implementation of systems to support and enhance the Company’s 24-hour CareText services.

As at 31 March 2026, the platform was not yet available for intended use and accordingly no amortisation has been recognised. The management expects the platform to be completed and placed into service during the first quarter of the financial year ending 31 March 2027.

The additions to intangible assets recognised during the financial year amounted to $516,473. Of this amount, $277,126 was settled in cash during the financial year and is presented as the purchase of intangible assets in the Statement of Cash Flows. The remaining $239,347 was unpaid as at year-end. Accordingly, this portion does not represent a cash outflow during the financial year.

18 LEASES

The Company as a lessee

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

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

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18 LEASES (Continued)

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

	Leasehold building $	Office equipment $	Total $
Cost			
At 31 March 2024	172,332	25,946	198,278
Additions	47,633	-	47,633
Written-off	(122,332)	-	(122,332)
At 31 March 2025	97,633	25,946	123,579
Additions	-	7,906	7,906
Written-off	-	(15,374)	(15,374)
At 31 March 2026	97,633	18,478	116,111
Accumulated depreciation			
At 31 March 2024	117,950	16,960	134,910
Written-off	(106,134)	-	(106,134)
Charge for the financial year	38,389	4,933	43,322
At 31 March 2025	50,205	21,893	72,098
Written-off	-	(15,374)	(15,374)
Charge for the financial year	24,211	3,696	27,907
At 31 March 2026	74,416	10,215	84,631
Net carrying amount			
At 31 March 2025	47,428	4,053	51,481
At 31 March 2026	23,217	8,263	31,480

(b) Lease Liabilities

	2026 $	2025 $
Current liabilities	12,018	18,452
Non-current liabilities	4,929	10,501
	16,947	28,953

The maturity analysis of lease liabilities is disclosed in Note 27.

Lease liabilities are denominated in Singapore Dollar.

18 LEASES (Continued)

(b) *Lease Liabilities* (Continued)

A reconciliation of liabilities arising from the Company's financing activities are as follows:

	1 April 2025	Cash flows	Addition	Written-off	Non-cash changes Accretion of interest	Others	31 March 2026
	$	$	$	$	$	$	$
2026							
- Current	18,452	(21,097)	7,906	-	1,185	5,572	12,018
- Non-current	10,501	-	-	-	-	(5,572)	4,929
	28,953	(21,097)	7,906	-	1,185	-	16,947

	1 April 2024	Cash flows	Addition	Written-off	Non-cash changes Accretion of interest	Others	31 March 2025
	$	$	$	$	$	$	$
2025							
- Current	29,260	(38,464)	47,633	(16,604)	2,918	(6,291)	18,452
- Non-current	4,210	-	-	-	-	6,291	10,501
	33,470	(38,464)	47,633	(16,604)	2,918	-	28,953

(c) *Amounts recognised in statement of financial activities*

	2026	2025
	$	$
Depreciation expense of right-of-use assets	27,907	43,322
Interest expense on lease liabilities (Note 11)	1,185	2,918
Gain on disposal of right-of-use assets	-	(406)
	29,092	45,834

(d) *Total cash flows*

The Company had total cash outflows for lease of $21,097 (2025: $38,464).

19 INVESTMENT IN SUBSIDIARY

	2026	2025
	$	$
Shares, at cost	-	-

19 INVESTMENT IN SUBSIDIARY (Continued)

The particulars of the subsidiary is as follows:

Name of Company (Country of incorporation)	Principal activities (Place of business)	Equity held by Company 2026 %	Equity held by Company 2025 %
The Collective NEST Limited (Singapore)	Provision of residential and community-based care and therapeutic support services for youths in distress (Singapore)	100%	-

The Collective NEST Limited ("NEST") was incorporated in Singapore on 19 January 2026, as a company limited by guarantee with no share capital.

The Company is the sole member of NEST and undertakes to contribute an amount not exceeding $1 to the assets of NEST in the event of NEST winding up. The Company has control over NEST through its membership rights and accordingly, NEST is accounted for as a wholly controlled subsidiary of the Company.

As at 31 March 2026, NEST was in its pre-operational phase and had not commenced operations.

20 TRADE AND OTHER PAYABLES

	2026	2025
	$	$
Trade payables		
Outside parties	67,488	218,290
Other payables		
Accrued operating expenses	1,300,571	839,785
Others	1,223	9,000
	1,301,794	848,785
Total trade and other payables	1,369,282	1,067,075
Add: Lease liabilities (Note 18b)	16,947	28,953
Total financial liabilities carried at amortised cost	1,386,229	1,096,028

Trade payables are non-interest bearing. They are measured at their original invoice amounts which represent their fair value on initial recognition.

Trade and other payables are denominated in Singapore Dollar.

21 DEFERRED INCOME

	2026 $	2025 $
Grants received in advance (a)	191,993	386,381
Advance receipt for training fee (b)	100,000	100,000
	291,993	486,381

(a) Movements of grants received in advance is as follows:

	2026 $	2025 $
Balance at the beginning of the financial year	386,381	153,094
Received during the year	239,180	670,083
Utilised during the year	(68,604)	(431,429)
Transferred to Deferred capital grant (Note 22)	(308,741)	(5,367)
Returned during the year	(56,223)	-
Balance at the end of the financial year	191,993	386,381

(b) In the previous financial year ended 31 March 2025, the Company received an advance payment of $100,000 to establish the “Dr Mary Chin Education Fund”, which was intended to support suicide prevention training programmes for individuals from Rotary Inter-Country Committee Asean (“RICCA”) Member States.

As at 31 March 2026, no training programmes had been conducted, and the amount remained as advance receipts. The full amount was subsequently returned in May 2026.

Deferred income is denominated in Singapore Dollar

22 DEFERRED CAPITAL GRANT

	2026 $	2025 $
Balance at the beginning of the financial year	108,643	127,458
Additions/(adjustments) during the year	206,291	(1,840)
Transferred from grants received in advance (Note 21)	308,741	5,367
Amortisation for the year	(26,796)	(22,342)
Balance at the end of the financial year	596,879	108,643

Deferred capital grant related to the purchase of plant and equipment and intangible asset and are subject to the terms and conditions of the respective funding agreements. The deferred capital grants are amortised to the statement of financial activities over the useful lives of the related assets.

Deferred capital grant is denominated in Singapore Dollar.

23 UNRESTRICTED FUNDS – ACCUMULATED FUNDS

	2026	2025
	$	$
Balance at the beginning of the financial year	5,068,666	3,581,486
Add: Income		
Other grants	487,126	655,750
Donations and sponsorship	1,511,004	1,965,819
Training income	487,247	312,789
Interest income	185,738	269,140
Wage credit income	23,456	47,247
Amortisation of deferred capital grants	3,520	3,520
Other income	13,271	5,771
	2,711,362	3,260,036
Less: Expenditure		
Manpower expenses	(1,981,230)	(1,680,046)
Volunteer expenses	(2,510)	(1,323)
Professional expenses	(39,135)	(45,571)
Premises expense	(289,276)	(117,771)
IT and equipment expense	(23,621)	(11,175)
Communication expense	(7,484)	(7,340)
Training expense	(82,415)	(50,666)
Publicity and education expense	(11,872)	(178,245)
Fund raising and related expenses	(199,738)	(245,134)
Sponsorship-in-kind	(52,829)	(21,322)
Administrative expenses	(8,728)	(6,835)
Support costs (Note 26)	1,083,903	914,818
Depreciation of plant and equipment	(16,093)	(29,676)
Depreciation of right-of-use assets	(10,095)	(17,647)
Loss on write-off of plant and equipment	(17)	(46,057)
Gain on write-off of right-of-use assets	-	406
Finance costs	(107)	(2,604)
	(1,641,247)	(1,546,188)
Surplus for the year	1,070,115	1,713,848
Less: Fund transfer (a)	(405,401)	(226,668)
Balance at end of the financial year	5,733,380	5,068,666

This represents cumulative surpluses available for general use for the furtherance of the Company's objectives.

(a) Being transfer from unrestricted funds to restricted funds to support programme and project expenditures incurred during the financial year, where the available restricted funds were insufficient to fully cover such expenditures.

24 RESTRICTED FUNDS

	Main Programme Reserves (i) $	LOSS Fund (ii) $	CareText Fund (iii) $	Be A Samaritan Fund (iv) $	Anthony Yeo Memorial Fund (v) $	V Sellapan Family Fund (vi) $	Healing Bridge Fund (vii) $	Other restricted funds (Note24.1) $	**Total** $
2026									
Balance at 1 April 2025	3,260,651	874,038	-	99,616	61,011	105,704	12,739	143,662	4,557,421
Income									
Funding									
- NCSS- ComChest	3,545,431	210,722	992,083	-	-	-	-	-	4,748,236
Other grants	49,182	1,200	61,530	206,818	-	-	-	38,164	356,894
Donations and sponsorship	-	-	30,000	1,445	-	-	-	-	31,445
Training income	-	-	-	66,570	-	-	-	-	66,570
Amortisation of capital grant	-	-	-	23,276	-	-	-	-	23,276
Other income	20,661	-	4,434	-	-	-	-	-	25,095
	3,615,274	211,922	1,088,047	298,109	-	-	-	38,164	5,251,516
Expenditure									
Manpower expenses	(2,728,236)	(244,660)	(971,221)	(246,897)	(4,953)	-	-	(43,766)	(4,239,733)
Volunteer expenses	(33,728)	(2)	(2,725)	(17)	-	-	(2,974)	-	(39,446)
Professional expenses	(15,138)	(840)	(8,405)	(1,401)	-	-	-	(210)	(25,994)
Premises expense	(57,059)	(3,217)	(32,173)	(5,362)	-	-	-	-	(97,811)
IT and equipment expense	(71,382)	(1,941)	(55,434)	(21,638)	-	-	-	-	(150,395)
Communication expense	(14,404)	(311)	(3,827)	(762)	-	-	-	(40)	(19,344)
Training expenses	-	-	-	(46,574)	-	-	-	(218)	(46,792)
Publicity and education expenses	(11,363)	(6,444)	(5,833)	(1,185)	-	(9,560)	(909)	-	(35,294)
Administrative expenses	(30,672)	(3,508)	(13,731)	(3,756)	-	-	(1,785)	-	(53,452)
Support costs	(630,173)	(36,540)	(354,946)	(62,244)	-	-	-	-	(1,083,903)
Depreciation of plant and equipment	(53,562)	(17,256)	(11,809)	(27,831)	-	-	-	(79,689)	(190,147)
Depreciation of right-of-use assets	(10,374)	(587)	(5,872)	(979)	-	-	-	-	(17,812)
Loss on write-off of plant and equipment	(102)	(6)	(58)	(9)	-	-	-	-	(175)
Finance costs	(628)	(36)	(355)	(59)	-	-	-	-	(1,078)
Total expenditure	(3,656,821)	(315,348)	(1,466,389)	(418,714)	(4,953)	(9,560)	(5,668)	(123,923)	(6,001,376)
Deficit for the year	(41,547)	(103,426)	(378,342)	(120,605)	(4,953)	(9,560)	(5,668)	(85,759)	(749,860)
Fund transfer (Note 23)	-	-	378,342	20,989	-	-	-	6,070	405,401
Balance at 31 March 2026	3,219,104	770,612	-	-	56,058	96,144	7,071	63,973	4,212,962

24 RESTRICTED FUNDS (Continued)

	Main Programme Reserves (i) $	LOSS Fund (ii) $	CareText Fund (iii) $	Be A Samaritan Fund (iv) $	Anthony Yeo Memorial Fund (v) $	V Sellapan Family Fund (vi) $	Healing Bridge Fund (vii) $	Other restricted funds (Note24.1) $	**Total** $
2025									
Balance at 1 April 2024	3,777,149	1,073,836	110,479	-	63,791	117,809	16,193	460,490	5,619,747
Income									
Funding									
- NCSS- ComChest	3,532,929	112,577	746,600	-	-	-	-	-	4,392,106
- TBSSF	-	37,525	248,867	-	-	-	-	-	286,392
- Tote Board	-	-	-	442,602	-	-	-	-	442,602
Other grants	29,733	-	86,920	-	-	-	-	129,801	246,454
Donations and sponsorship	30,000	1,000	187,500	100,000	-	-	-	-	318,500
Training income	-	-	-	50,135	-	-	-	-	50,135
Amortisation of capital grant	-	-	-	18,822	-	-	-	-	18,822
Other income	10,593	40	25,548	2,520	-	-	-	-	38,701
	3,603,255	151,142	1,295,435	614,079	-	-	-	129,801	5,793,712
Expenditure									
Manpower expenses	(3,232,506)	(267,096)	(1,202,133)	(282,637)	(2,780)	-	-	(61,116)	(5,048,268)
Volunteer expenses	(53,686)	(1,689)	(7,908)	(2,884)	-	-	(808)	-	(66,975)
Professional expenses	(14,879)	(1,133)	(9,272)	(2,188)	-	-	-	(100)	(27,572)
Premises expense	(68,537)	(5,221)	(36,854)	(10,878)	-	-	-	-	(121,490)
IT and equipment expense	(88,030)	(1,974)	(57,294)	(44,872)	-	-	-	-	(192,170)
Communication expense	(17,461)	(439)	(3,037)	(1,287)	-	-	-	-	(22,224)
Training expenses	-	-	-	(51,655)	-	-	-	(111,862)	(163,517)
Publicity and education expenses	(20,479)	(14,475)	(11,054)	(2,976)	-	(12,105)	(879)	-	(61,968)
Administrative expenses	(37,505)	(2,580)	(16,544)	(6,039)	-	-	(1,767)	(37)	(64,472)
Support costs	(514,619)	(38,930)	(279,159)	(82,110)	-	-	-	-	(914,818)
Depreciation of plant and equipment	(57,625)	(16,294)	(1,555)	(24,242)	-	-	-	(134,283)	(233,999)
Depreciation of right-of-use assets	(14,243)	(1,095)	(7,674)	(2,663)	-	-	-	-	(25,675)
Loss on write-off of plant and equipment	(8)	(1)	(4)	-	-	-	-	(139,231)	(139,244)
Finance costs	(175)	(13)	(94)	(32)	-	-	-	-	(314)
Total expenditure	(4,119,753)	(350,940)	(1,632,582)	(514,463)	(2,780)	(12,105)	(3,454)	(446,629)	(7,082,706)
Surplus/(deficit) for the year	(516,498)	(199,798)	(337,147)	99,616	(2,780)	(12,105)	(3,454)	(316,828)	(1,288,994)
Fund transfer (Note 23)	-	-	226,668	-	-	-	-	-	226,668
Balance at 31 March 2025	3,260,651	874,038	-	99,616	61,011	105,704	12,739	143,662	4,557,421

24 RESTRICTED FUNDS (Continued)

24.1 Other restricted funds

	IT Fund (x) $	Invictus Fund (xi) $	Office Relocation Fund (xii) $	The Majurity Fund-System (xiv) $	The Majurity Fund- Research (xv) $	Training Centre Fund (xvi) $	Youth Crisis Facility (xix)	TSS Projects (xx)	**Total** $
2026									
Balance at 1 April 2025	11,659	2,430	52,939	29,106	-	47,528	-	-	143,662
Income									
Other grants	-	-	-	-	428	-	16,393	21,343	38,164
Total income	-	-	-	-	428	-	16,393	21,343	38,164
Expenditure									
Manpower expenses	-	-	-	-	-	-	(16,353)	(27,413)	(43,766)
Professional expenses	-	-	-	-	(210)	-	-	-	(210)
Communication expenses	-	-	-	-	-	-	(40)	-	(40)
Training expenses	-	-	-	-	(218)	-	-	-	(218)
Administrative expenses	-	-	-	-	-	-	-	-	-
Depreciation of plant and equipment	(11,659)	(2,430)	(31,862)	(15,340)	-	(18,398)	-	-	(79,689)
Loss on write-off of plant and equipment	-	-	-	-	-	-	-	-	-
Total expenditure	(11,659)	(2,430)	(31,862)	(15,340)	(428)	(18,398)	(16,393)	(27,413)	(123,923)
Deficit for the year	(11,659)	(2,430)	(31,862)	(15,340)	-	(18,398)	-	(6,070)	(85,759)
Fund Transfer (Note 24)	-	-	-	-	-	-	-	6,070	6,070
Balance at 31 March 2026	-	-	21,077	13,766	-	29,130	-	-	63,973

24 RESTRICTED FUNDS (Continued)

24.1 Other restricted funds (Continued)

	Accumulated Fund-Research (viii) $	CAMS (ix) $	IT Fund (x) $	Invictus Fund (xi) $	Office Relocation Fund (xii) $	The Majurity Fund-System (xiv) $	Training Centre Fund (xvi) $	President's Challenge 2020 (xvii) $	AI-Care (xviii) $	**Total** $
2025										
Balance at 1 April 2024	43,314	-	51,025	6,931	85,743	44,445	101,254	127,778	-	460,490
Income										
Other grants	-	111,862	-	-	-	-	-	-	17,939	129,801
Total income	-	111,862	-	-	-	-	-	-	17,939	129,801
Expenditure										
Manpower expenses	(43,177)	-	-	-	-	-	-	-	(17,939)	(61,116)
Professional expenses	(100)	-	-	-	-	-	-	-	-	(100)
Communication expenses	-	-	-	-	-	-	-	-	-	-
Training expenses	-	(111,862)	-	-	-	-	-	-	-	(111,862)
Administrative expenses	(37)	-	-	-	-	-	-	-	-	(37)
Depreciation of plant and equipment	-	-	(39,366)	(4,254)	(32,106)	(15,339)	(23,774)	(19,444)	-	(134,283)
Loss on write-off of plant and equipment	-	-	-	(247)	(698)	-	(29,952)	(108,334)	-	(139,231)
Total expenditure	(43,314)	(111,862)	(39,366)	(4,501)	(32,804)	(15,339)	(53,726)	(127,778)	(17,939)	(446,629)
Surplus/(deficit) for the year	(43,314)	-	(39,366)	(4,501)	(32,804)	(15,339)	(53,726)	(127,778)	-	(316,828)
Balance at 31 March 2025	-	-	11,659	2,430	52,939	29,106	47,528	-	-	143,662

24 RESTRICTED FUNDS (Continued)

24.2 Restricted Funds

(i) **Main Program Reserves**

This fund is restricted solely for the operations of the Company 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 the Company that provides emotional support and comfort to survivors in the aftermath of a suicide death and throughout their bereavement. Until 30 June 2024, this programme was co-funded by the Tote Board Social Service Fund ("TBSSF"). With effect from 1 July 2024, the funding source has changed from TBSSF to Community Chest ("ComChest") fund. The reserve balance for the programme primarily comprises surplus designated donations received in prior years.

(iii) **CareText Fund**

This fund is restricted solely for the operations of the Company’s 24-hour CareText service, a text-based platform that provides an additional and alternative avenue for individuals seeking emotional support through text messaging. This programme was co-funded by Tote Board Social Service Fund ("TBSSF") from 1 October 2021. With effect from 1 July 2024, the funding source has changed from TBSSF to Community Chest ("ComChest") fund.

During the financial year, the fund recorded a net operating deficit of $378,342 (2025: $337,147). The deficit was fully supported by transfers from the Unrestricted Fund (2025: funded through a combination of utilisation of the fund’s opening balance and transfers from the Unrestricted Fund).

(iv) **Be A Samaritan Fund**

This fund is restricted for the operations of the Company's "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 from 1 April 2022 to 31 March 2025. 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. The funding from Tote Board ceased on 31 March 2025.

During the financial year, the fund recorded a net deficit of $120,605 (2025: net surplus of $99,616), The deficit for the financial year was fully funded through a combination of utilisation of the fund’s opening balance and transfers from the Unrestricted Fund.

(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 the Society. 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.

24 RESTRICTED FUNDS (Continued)

24.2 Restricted Funds (Continued)

(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 established from contributions by a local charity through major fund-raising projects in 2017, as well as a donation-in-kind from a donor-organised event. The fund was restricted for research studies aimed at understanding the underlying causes of suicide within the local context, with the objective of supporting the Company, policy makers or other agencies in developing more effective suicide prevention strategies. The fund was fully utilised in the financial year ended 31 March 2025.

(ix) **CAMS**

The fund is restricted for the purpose of training mental health practitioners in the community in suicide prevention using the *Collaborative Assessment and Management of Suicidality* ("CAMS") as a common modality. This is a three-year project, commencing from 1 January 2023 till 31 December 2025. Following the completion of the project, the unutilised fund balance of $56,223 was fully returned to the funder during the financial year. Accordingly, there is no remaining balance in the fund as at 31 March 2026.

(x) **IT Fund**

This fund was established to support the upgrading of the Company's telephone system and related infrastructure. This fund was fully utilised in the previous financial years to finance the acquisition of the relevant IT assets. Depreciation of the capitalised IT assets was charged to the fund over their estimated useful lives. During the financial year, these assets were fully depreciated. Accordingly, there is no remaining balance in the fund as at 31 March 2026.

(xi) **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 was fully utilised in 2021 for its intended operating and capital expenditures. The operating expenditures were charged to the fund in the year of incurrence, while capital expenditures were capitalised and depreciated over the estimated useful lives of the related assets, with depreciation charged to the fund accordingly. During the financial year, these assets were fully depreciated. Accordingly, there is no remaining balance in the fund as at 31 March 2026.

(xii) **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 prior financial years 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 renovated office premises.

24 RESTRICTED FUNDS (Continued)

24.2 Restricted Funds (Continued)

(xiv) **The Majurity Fund - System**

The fund was provided by The Majurity Trust to support the system integration project for the Company's 24-hour CareText platform. The project was completed in the financial year ended 31 March 2023. Depreciation of the capitalised system integration costs is charged to the fund over the estimated useful lives of the related assets.

(xv) **The Majurity Fund - Research**

This fund was provided by The Majurity Trust to support a research project on the lived experiences, needs and support barriers of adolescents with suicide-related behaviours and their caregivers in Singapore. The findings from the research will be used to develop evidence-based counselling models, caregiver engagement protocols, and training resources to strengthen suicide prevention capabilities within the Company and the wider social service sector.

(xvi) **Training Centre Fund**

This fund was established from contributions by a local charity club through its major fund-raising projects in 2017 to support establishment of a new training centre and related purposes. The fund was fully utilised in the previous financial years to finance the renovation works for training rooms at the Company's Cantonment and Ubi office premises. Depreciation of the capitalised renovation costs is charged to the fund over the estimated useful lives of the assets. Following the relocation of the office from Ubi to Bukit Merah in November 2024, the remaining net book value of the renovation costs relating to the Ubi premises was fully written off in the financial year ended 31 March 2025.

(xvii) **President's Challenge 2020**

This grant was awarded to support renovation works for the Company's new office premises to accommodate its expansion needs. The grant was fully utilised in the previous financial years to finance part of the renovation cost at the Ubi office premises. Depreciation of the capitalised renovation costs is charged to the fund over the estimated useful lives of the assets. Following the relocation of the office from Ubi to Bukit Merah in November 2024, the remaining net book value of the renovation costs was fully written off in the financial year ended 31 March 2025.

(xviii) **AI-Care**

This grant was awarded to support the development and implementation of Artificial Intelligence ("AI")-enabled capabilities to enhance service delivery and operational effectiveness at the Company.

(xix) **Youth Crisis Facility**

The grant was awarded to support the recruitment of two key personnel for the pre-operational setup and operational readiness of the Youth Crisis Facility.

(xx) **TSS Projects**

This fund was provided by National Council of Social Service ("NCSS") under the Transformation Sustainability Scheme to support up to 80% of approved organisational capability-building and transformation initiatives of the Company.

25 RESERVE POLICY

The purpose of reserves is to provide long-term financial stability and ensure continued development of the Company's activities. The Company aims to maintain a reserve of 1.5 years of operating expenditure. The Board of Directors reviews the level of reserves periodically to ensure the adequacy of the reserves.

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

	2026	2025
	$	$
Unrestricted Funds (a)	5,733,380	5,068,666
Restricted Funds	4,212,962	4,557,421
Total Funds (b)	9,946,342	9,626,087
Annual Operating Expenditure (c)	7,642,623	8,628,894
Reserve Ratio - Unrestricted funds [(a)/(c)]	0.75	0.59
Reserve Ratio - Total funds [(b)/(c)]	1.30	1.12

As at 31 March 2026, the Company's reserve ratio based on the total funds was 1.30 years (2025: 1.12 years) reflecting an improvement from the previous financial year, but remaining below the Board's reserve target at 1.5 years.

26 ALLOCATION OF SUPPORT COSTS

Support costs comprise manpower expenses of corporate function staff whose work is not directly attributable to specific key services or programmes. These functions include Strategic Development, Organisational Development & Human Resources, Corporate Finance & Compliance, IT & Technical Support, and support for the Executive Office.

All support costs are initially recorded under Unrestricted Funds and are subsequently allocated to the respective services or programmes that they support on a consistent and reasonable basis, using appropriate allocation methods such as staff headcount and estimated of time spent.

During the financial year, the support costs allocated to Restricted Funds are as follows:

	2026	2025
	$	$
Main Programme Reserves	630,173	514,619
LOSS Fund	36,540	38,930
CareText Fund	354,946	279,159
Be A Samaritan Fund	62,244	82,110
	1,083,903	914,818

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27 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

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

The Company 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 Company's financial assets and liabilities at the end of the reporting year based on contractual undiscounted repayment obligations.

		2026			2025		
	Note	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	13	591,741	-	591,741	642,691	-	642,691
Deposits	14	7,906	-	7,906	8,556	-	8,556
Cash and cash equivalents	15	10,699,340	-	10,699,340	10,152,598	-	10,152,598
Total undiscounted financial assets		11,298,987	-	11,298,987	10,803,845	-	10,803,845
Financial liabilities							
Trade and other payables	20	1,369,282	-	1,369,282	1,067,075	-	1,067,075
Lease liabilities	18(b)	12,018	4,929	16,947	18,452	10,501	28,953
Total undiscounted financial liabilities		1,381,300	4,929	1,386,229	1,085,527	10,501	1,096,028
Total net undiscounted financial assets/(liabilities)		9,917,687	(4,929)	9,912,758	9,718,318	(10,501)	9,707,817

Credit Risk

The Company has assessed that there is minimal credit risk as majority of the receivables are due from Ministry of Government related organisations, which are backed by the Government of Singapore. The Company 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.

27 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (Continued)

Credit Risk (Continued)

The ageing of trade receivables as at 31 March:

	2026 $	2025 $
Less than 30 days	58,787	57,980
31-60 days	1,204	6,100
61-90 days	21,795	-
Over 90 days	3,469	-
	85,255	64,080

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

The Company 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.

28 FAIR VALUE OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

The Company has no fair value measurement hierarchy recognised in the statement of financial position as at the end of the reporting period.

During the financial year, no amount (2025: NIL) has been recognised in statement of financial activities in relation to the change in fair value of financial assets or financial liabilities, estimated using a valuation technique.

Assets and liabilities not measured at fair value

(i) Cash and cash equivalents, other receivables and other payables

The carrying amounts of these balances approximate their fair values due to the short-term nature of these balances.

(ii) Trade receivables and trade payables

The carrying amounts of these balances approximate their fair values as they are subject to normal trade credit terms.

(iii) Lease liabilities

The carrying amount of lease liabilities approximates its fair value at the end of the reporting period as this obligation is computed at prevailing market interest rates and estimated using a present valuation technique.

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