

Through the Lens of Hope and Recovery



Annual Report 2023

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Vision

Bringing hope to relationships

Mission

EMCC enables people to effectively manage personal, marital, family and organisational challenges and conflicts.

History

EMCC was founded by Dr John Ng after returning from his studies in the US where he was motivated to help mend strained and broken relationships. With the help of people who shared his passion, Eagles Mediation Services (EMS) was birthed in 1996 as an arm of Eagles Communications and started its family mediation services. EMS was renamed Eagles Mediation & Counselling Centre (EMCC) and incorporated as a separate entity, a society, in October 1997. EMCC was novated to a company limited by guarantee on 16 November 2020.

Board of Directors



Ms Jenny Bong, Member | Mr Benny Ong, Assistant Treasurer | Mr Melvin Tan, Vice Chairman
Ms Donna Cheng, Treasurer | Ms Cindy Koh, Secretary | A/Prof (Dr) Kenny Tan, Chairman

Chairman's Message



Associate Professor
Dr Kenny Tan, JP
Chairman, Board of Directors
Eagles Mediation & Counselling
Centre Ltd (EMCCL)

In 2023, the Singapore government announced its Mental Health Strategy 2023, outlining a robust framework for expanding access to mental health services and integrating support into primary care. This initiative has elevated the importance of mental well-being into mainstream discussions.

Eagles Mediation & Counselling Centre Ltd (EMCCL) is dedicated to promoting mental well-being and ensuring accessible mental health support. We are encouraged to see a positive shift in our community's perception of mental health. More individuals are opening up to the idea of improving their mental health and are willing to seek help when needed. This growing acceptance is a testament to our ongoing efforts and the collective progress in fostering a supportive environment for mental health awareness and care.

The Mental Health Strategy 2023 has also been pivotal in shaping our ongoing efforts, such as emphasising mental health in the workplace. Amid rising unemployment in 2023, we adapted to address these challenges. EMCCL partnered with Barclays to develop the EMCC - Barclays LifeSkills Programme, providing complimentary counselling and support for job seekers. Through this initiative, we aimed to offer holistic support during these challenging times to the unemployed.

A pivotal change in EMCCL this year was the appointment of a new Executive Director. Elaine Tan assumed the position in October 2023 and is a seasoned non-profit sector professional having helmed numerous leadership positions both in the international and local charity sector. We are confident that under Elaine's leadership, EMCCL will continue to build on its strong foundation and further its mission. Elaine takes over from Joachim Lee whom we thank for his valuable contribution to the organisation since 2021.

On behalf of the Board, I extend my gratitude to our staff, donors, and partners for your unwavering support which has been crucial in our mission to promote mental health and well-being. We look forward to continuing in our mission to help empower emotionally and psychologically resilient individuals, foster strong and healthy families, and serve the Singapore community

Executive Director's Message

Elaine Tan
Executive Director
Eagles Mediation & Counselling
Centre Ltd (EMCCL)



Eagles Mediation & Counselling Centre Ltd (EMCCL) continued to enhance mental health support and awareness in 2023 whereby we prepared 73 couples for marriage and trained 724 professionals to prepare and equip them with the relevant mental wellness tools and knowledge.

We addressed a diverse range of issues, including anxiety, marital problems, trauma, career planning, and mood disorders. Notably, 69% of our 485 cases were new clients, indicating a growing recognition of mental health's importance.

A notable highlight was our partnership with Barclays to launch the EMCC - Barclays LifeSkills Programme tailored to support job seekers struggling with their mental health. This complimentary programme included peer support groups, one-to-one counselling sessions, skills training, and job coaching, empowering 102 participants to navigate the challenges of unemployment. Additionally, our collaborations with Workforce Singapore and Generation Singapore enabled us to provide free talks to the community, supporting 628 individuals in managing their mental well-being and job-seeking efforts.

Training remains a cornerstone of our mission at EMCCL. Building on our successful partnership in 2022, we once again collaborated with Dr. Robert Rhoton, CEO of the Arizona Trauma Institute, to conduct two advanced trauma trainings: "Certified Clinical Trauma Specialist

(CCTSI)" and "Salutogenic Asset Focused – Narrative Exposure Therapy (SAF-NET)." These programmes equipped 92 practitioners and our staff with enhanced skills and knowledge, ensuring that our team remained at the forefront of mental health care and trauma support.

In October 2023, the government launched a new Mental Health Strategy 2023, which we were excited over as it reflected the vast opportunities for EMCCL to be a significant part of. We have since embarked on re-visioning a new era for EMCCL and creation of a robust strategy that will position the organisation to play an important and even more relevant role in the mental health sector. My team is looking forward to rolling out the new strategic direction from 2024 which will comprise greater collaborations and partnerships with community, corporate and institutional partners.

I extend my heartfelt thanks to our staff, donors, and partners. Your support has been essential in our mission to promote mental health and well-being. Together, we will continue to make a positive impact, fostering a resilient and mentally healthy community.

Overview of 2023

No. of clients helped:



No. of clients subsidised:



No. of professionals trained:



No. of couples prepared for marriage:



No. of attendees for public mental health talks:



Amount of donations received:

\$144,736



Support for Individuals

"How are you doing emotionally today?"

Ming suffered an ectopic pregnancy, lost her dream job, and received no support from her family during this period.

She considered suicide, but as she looked out her window, she suddenly received a text message from an old acquaintance pleading for her to seek counselling at EMCC. She took the leap and went. After a few sessions, she has learnt new coping strategies, and is doing much better now mentally.



Scan full story here



Number of Counselling Cases and Sessions in 2023

New cases

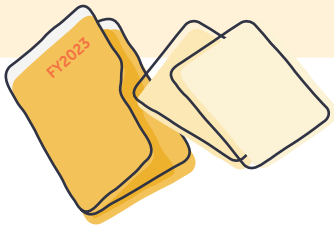
338

Total number of cases

485

Total number of sessions

1782



Top 5 mental health issues addressed through counselling

1. Anxiety – 101

Refers to excessive worry about an event or situation that interferes with daily functioning.

2. Marital – 98

Refers to relational difficulties in dating and pre-marital relationships, marital conflicts, extra-marital affairs, and separation/divorce.

3. Trauma – 65

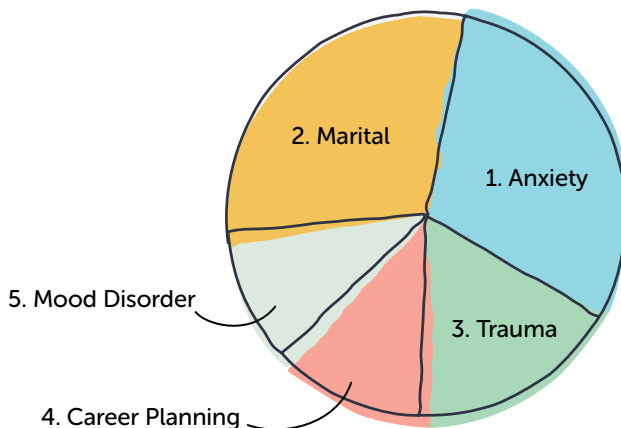
Refers to the emotional, psychological, and sometimes physical responses to deeply distressing events that overwhelm an individual's ability to cope, causing feelings of helplessness and anxiety.

4. Career Planning – 40

Refers to counselling support for individuals going through career transitions to address depression, anxiety due to recent job loss or a period of unemployment.

5. Mood Disorder – 35

Refers to presentations that exhibit deviation from normal mood changes. Includes Depressive disorder, Bipolar disorders that have been formally diagnosed.



In 2023, EMCC handled 485 counselling cases. We addressed issues such as Anxiety (19%), Marital (18%), Trauma (12%), Career Planning (7%), and Mood Disorder (6%).

Of the year's 485 cases, 338 cases (69%) were new clients reflecting a growing awareness of mental health and the need to seek support. This surge in attention is largely due to the toll the COVID-19 pandemic had taken on mental well-being and the Singapore government prioritising mental health, as evidenced by the comprehensive mental health strategy released in 2023. Key takeaways from this strategy included expanding access to mental health services, increasing mental health education and awareness programmes, integrating mental health support into primary care, and enhancing support for vulnerable groups. These initiatives are crucial in fostering a more resilient and mentally healthy society.

Following EMCC's increased offerings of specialised, trauma-focused therapies such as Eye Movement Desensitising and Reprocessing (EMDR) and Multichannel Eye Movement Integration (MEMI), we continued to see a significant number of trauma related cases in 2023, reflecting the growing exposure of trauma related issues in the healthcare industry.

Our counsellors continued to equip themselves with more trauma related skillsets in order to provide the best support for our clients.

In 2023, EMCC received new cases referred by various sources such as IMH, MSF, NCSS, and Family Service Centres.

Empowering Our Clients:

The Impact of Counselling

"There's always a better option in life and there's definitely angels in human form - counsellors."

- Shelly

"I feel so empowered after the sessions that I finally feel more like myself again, after five years. I'm still beginning to work through many issues, and my external circumstances remain the same, but counselling has really helped me to feel so much better. It's been a very long journey, but I've triumphed, because I've emerged stronger and I'm still alive."

- Ming

"Without the counselling sessions, my mind would still be in a jumble, my emotions wouldn't be sorted out, and I wouldn't be able to think as clearly and live my day to day as normally as I would now."

- Anwar



"Although I went into counselling with the aim of improving my relationship with myself and with my mother, I grew in more ways than expected. I know this sounds like an exaggeration, but going for counselling is truly the best decision I've made in my life."

- Amanda

"We all have problems, and it's nothing to be ashamed about. I spent so long avoiding it, but I understand now that the first step is acknowledging our emotions, and then looking for sources of support. The journey might be difficult, but we are not alone. I hope that you will take the step and find happiness, like I did."

- Katherine



Support for Couples



"Are things alright at home?"

Feeling overwhelmed by unresolved conflicts, an engaged couple, Nate and Sonia, struggled to communicate their issues, resulting in frequent arguments. Unsure how to address their problems, they felt lost.

A friend, noticing their distress, gifted them a Marriage Preparation Programme package at EMCC, hoping it might help. Reluctantly, they attended with low expectations.

However, the perceptive trainer and well-structured curriculum facilitated discussions on conflict management, communication styles, financial planning, and family habits. They finally had the time and space to talk to about their concerns. Gradually, they began to understand each other better, leaving the programme feeling heard, understood, and hopeful for their future together.



Marriage Preparation Programme

Our Marriage Preparation Programme (MPP) helped many couples taking their first steps into marriage and starting a family.

It provided a platform for couples to get to know each other in a more intimate way in relation to practical issues such as sex, in-law relationships and finances. It also helps them recognise and work towards resolving conflicts that are already present in their relationships through an experienced facilitator.

Number of couples who attended



Number of Individual MPP sessions held



Number of Group MPP sessions held





Feedback from Couples:

"All the topics were beneficial, but I love the topic on communication the most as there were a lot of takeaways on how we can resolve conflicts as couples, based on our personalities."

"The programme has given us many good topics to discuss pre and post wedding and to better prepare us for the life adjustments needed after we get married."

"I think the topics are all inter-related for us to identify the various gaps in our relationship. The facilitator communicated the points across clearly and guided us to tackle and resolve our issues."

Mediation

As EMCC ramped up our emphasis on counselling, we continued to offer mediation services and supported those referred to us by external agencies. This trend aligns with a broader pattern in Singapore, where mediation services have seen varied demand due to evolving dispute resolution practices. Nonetheless, we remain committed to providing comprehensive support to those in need, ensuring they receive the best possible assistance during these challenging times.

Total number of cases

4

Total number of sessions

9





“Do you feel supported at the office?”

One day, Joseph was abruptly informed that he was being retrenched, given no time to prepare, and no mental health support. He felt a crushing wave of dismay and disillusionment, completely lost.

In the midst of his despair, he learned about EMCC’s initiative offering free counselling for retrenched employees. Sceptical but desperate, he decided to attend. The counselling sessions became his lifeline, providing a safe space to express his turmoil and learn emotional regulation techniques. With each session, he felt more supported and gradually regained his confidence and hope for the path ahead.



EMCC - Barclays LifeSkills Programme

In 2023, Singaporeans grappled with rising unemployment, exacerbating mental health challenges that can affect individuals and families on emotional, financial, and social levels. EMCC partnered with Barclays to tailor a comprehensive mental wellness programme for the unemployed.

	Counselling	Peer Support Groups	In total
Total clients seen	79	23	102
Total sessions held	216	76	292

Through engaging peer support groups, one-to-one counselling sessions, skills training, and job coaching, we empowered 102 participants in 2023 with the tools they needed to navigate the challenges and uncertainties during the period of unemployment.

Strengthening Mental Resilience of Job Seekers

Recognising the critical importance of supporting employees, EMCC has been proactive in addressing these needs. In collaboration with Workforce Singapore (WSG) and Generation Singapore (GenSG), we have organised talks focusing on job stress, burnout, and resilience, aimed at helping individuals manage workplace challenges effectively.

Additionally, our Employee Assistance Programme (EAP) partners with employers to offer free counselling sessions and informative talks for their staff, ensuring comprehensive support for employees' mental well-being. Through these initiatives, we aim to foster healthier, more resilient work environments.

EMCC Public Talks:

- Taking Back Your Mental Health
- Taking Care of Your Emotional Health
- One Step at a Time
- Bouncing Back from Burnout
- Building Resilience for Jobseekers
- Personal Growth While Job Seeking
- What You Must Know About Losing Your Job

“What new therapeutic skills have you been equipped with?”



Hui Shan, a young counsellor, had tried various methods to help her clients with their relationship conflicts but couldn't seem to achieve any breakthrough. She felt helpless; she really wanted to help them, but she was lost.

As she pored over her case notes, unsure of the next steps, she stumbled upon the Gottman Clinical Training. Desperate for guidance, she registered for the course organised by EMCC. From the training, she gleaned new knowledge and gained insights from the trainer and other experienced clinicians in the course. This transformative experience provided her with new strategies and renewed confidence. Armed with these tools, she returned to her practice, feeling empowered and hopeful, ready to make a meaningful impact on her clients' lives.

“Where I work, I can share the concepts to help parents understand what might help their communication, when there are marital tensions.”



Trainings for Practitioners

Number of trainings
and talks held

14

Number of attendees

724

EMCC is a training centre for social service professionals. We organise and develop training programmes based on world class research and internationally certified training programmes for clinicians. Through our training programmes and courses, we seek to enhance the skills and professionalism of the social service sector in Singapore and the region. Our senior counsellors also provide external clinical supervision services for clinicians as part of their development.

Gottman Clinical Training

– Level 1, 2, 3 by Stacy Hubbard

As The Gottman Institute's official partner in Singapore, EMCC has been organising Gottman Clinical Training since 2014. In 2023, we organised 5 runs of Gottman Clinical Trainings across level 1 to 3 and trained 89 practitioners in the Gottman Method Couples Therapy.

Practitioner Feedback:

"I am amazed by the amount of resources available on the Gottman website which are accessible to me as a trainee, and my confidence level enhanced in working with couples after attending just Level 1 Clinical Training on Gottman Method Couples Therapy."
Zahara bte Mahmood (Principal Social Worker)

"Level 1 has been very informative and detailed. It makes me think of what I can look out for when working with couples."
Dalina Binte Daud (Senior Social Worker)

"Great workshop where you can learn a lot from trained therapists. A must for professionals working with couples!"
Shamini Nedumaran (Counsellor)

"Well organised training - Gottman approach is a very structured framework & guided approach that would help new couple therapists."
Lim Ching-Hwa Jadelyn (Senior Therapist)



Certified Clinical Trauma Specialist & Salutogenic Asset Focused – Narrative Exposure Therapy (CCTSI & SAF-NET) by Dr Robert Rhoton

Following the successful launch of our first Certified Clinical Trauma Specialist (CCTSI) training by Dr Robert Rhoton, CEO of the Arizona Trauma Institute in 2022, EMCC organised a re-run of the training in 2023. To further support practitioners, an intermediate level training, Salutogenic Asset Focused – Narrative Exposure Therapy (SAF-NET), was also introduced. Dr. Robert Rhoton trained a combined total of 92 practitioners across two training programmes held from 24 - 29 July at Amara Singapore. These well-received sessions provided valuable insights and advanced skills to the attending professionals.

Practitioner Feedback:

"It has been an amazing experience learning with a team of dedicated therapists seeking to equip themselves with new skills to support traumatised clients"

"The class size was just right for me to learn in the conducive environment, and the training service providers, EMCC and Dr Rhoton, were excellent."

Conversations with Dr Rhoton



Dr Rhoton held two complimentary talks: “Focusing on Competencies Instead of Deficits for Trauma Clients” and “In Conversation with Dr Rhoton”. He shared about his expertise and methods to a combined audience of 389 practitioners.

MSF-SUSS CET336 Couple Counselling: The Gottman Approach

With consent from The Gottman Institute, The Gottman Approach was developed by EMCC to equip participating practitioners with knowledge and skills for assessment and intervention in couple counselling.

Practitioner Feedback:

“Sufficient role-play and discussions were included in the learning process. Trainer was able to answer the questions fielded with expert knowledge.”

“Lots of role-play, stress-free learning environment, good hand holding and guidance during role-play.”

“It helps to reinforce my learning. Great to have facilitators that went around answering questions and guiding us.”

Support for Those Desiring to Learn More About Mental Health



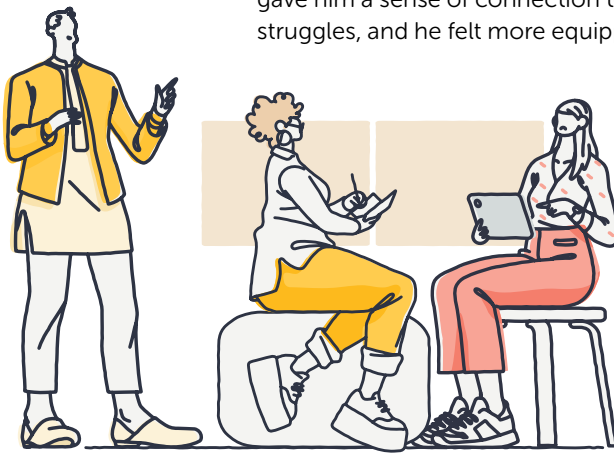
“Do you have a deeper understanding of mental health now?”

Bob loved his daughter deeply but struggled to understand her mental health issues. Hoping to bridge this gap, she invited him to the Tapestry of Hope’s Giving Market, an event dedicated to mental health awareness. Reluctantly, he agreed, wanting to support her.

At the event, Bob felt out of place until he heard a young girl of a similar age to his daughter candidly sharing her own struggles with mental health. Her story resonated with him, providing a glimpse into the challenges his daughter might be facing. It was an eye-opening moment that softened his scepticism.

Soon after, a counsellor began giving a talk to the attendees about mental health. Curious and eager to understand more, he decided to sit down and listen. The talk was insightful, shedding light on the emotional turmoil his daughter might be experiencing.

For the first time, he began to understand the complexities of mental health issues. He realised how important it was to be patient and supportive, even when he didn’t fully understand. This newfound knowledge gave him a sense of connection to his daughter’s struggles, and he felt more equipped to support her.



Tapestry of Hope Giving Market

As part of our **Tapestry of Hope campaign**, EMCC collaborated with our community partners to organise our first Giving Market on 2 & 3 December 2023 to build mental health awareness and raise funds to support our subsidies fund. Together with local small businesses, this cosy weekend event helped to raise greater awareness about mental health with activities to support mental well-being.



Our Giving Market featured local businesses showcasing and selling their art and products at dedicated booths. A portion of their earnings was generously donated to EMCC's subsidies fund, supporting our mission to provide accessible mental health services to those in need.

We also partnered with local businesses to conduct workshops such as coffee making, poetry writing, and journalling, designed to help participants slow down and enjoy the therapeutic process. These activities aimed to improve mental health while teaching valuable new skills, fostering both relaxation and personal growth.





Communal Tapestry Weaving

by Natalia Weaves

How Are You Feeling?

Visitors were invited to actively identify and express their emotions through the act of weaving a strip of coloured fabric onto a frame.

In doing so, visitors and their loved ones take a step towards greater awareness of their own emotional state as well as that of others around them.

Over the course of the event, a tapestry emerged, displaying the collective mood of the audience while sending the message that everyone's feelings are important.



Our event featured a compelling panel discussion by Beyond the Label ambassadors who openly shared their personal struggles and journeys with mental health, providing insight and inspiration.



One of our counsellors gave an insightful talk on Healing Emotional Triggers in Relationships, offering practical strategies for emotional well-being. These sessions aimed to raise awareness of mental health issues among the audience, encouraging open dialogue and understanding.

Raising Public Awareness of Mental Well-being

Number of public talks
conducted

19

Number of attendees

1106

In 2023, EMCC hoped to continue raising awareness for mental health and provide support to individuals facing challenges, as well as those seeking to help their loved ones. To achieve this, we conducted free talks on mental health, both in person and online, offering resources and support to the community. These sessions were designed to educate the public, promote mental well-being, and create a supportive environment for open discussions about mental health issues. We conducted a total of 19 talks to an audience of 1106 people.

Public talks:

- About Suicide Series
 - Myths vs Facts
 - How To Increase Your Daily D.O.S.E of Happiness
- Take Back Your Mental Health
- Healing Emotional Triggers in Relationships
- Taking Care of Your Emotional Health
- Better Mental Health, Better You!
- One Step at a Time
- EMuniCCate: Managing Conflict
- Bouncing Back from Burnout
- Building Resilience for Jobseekers
- Personal Growth While Job Seeking
- What You Must Know About Losing Your Job



Participant Feedback:

"I found it to be highly informative. It provided me with knowledge I wasn't previously aware of. I particularly appreciated how the counsellor used real-life examples to illustrate the concepts."

"I love how the counsellor kicked it off with a real story, and also intermittently weaved in her own personal story. It makes it so much more engaging, relatable, vulnerable, and impactful for everyone in the audience. A fantastic mental health talk that actually moves the needle."

"The counsellor was an excellent speaker, explaining things in an easy to understand manner whilst including personal stories. In addition, she answered the questions well by providing context and closing off with answering the question."

"Useful, practical tips to manage your emotions and setting healthy boundaries"



**EAGLES MEDIATION & COUNSELLING
CENTRE LTD.**
(Co. Reg. No. 201904577Z)

**FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 DECEMBER 2023**

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EAGLES MEDIATION & COUNSELLING CENTRE LTD.

(A company limited by guarantee and not having share capital)

DIRECTORS' STATEMENT

The directors hereby present their statement to the members together with the audited financial statements of Eagles Mediation & Counselling Centre Ltd. (the "Company") for the financial year ended 31 December 2023.

In the opinion of the directors:

- (i) the financial statements set out on pages 5 to 23 are drawn up so as to give a true and fair view of the financial position of the Company at 31 December 2023 and of the financial performance, changes in funds and cash flows of the Company for the financial year then ended in accordance with the provisions of the Companies Act 1967 (the "Act"), the Charities Act 1994 and other relevant regulations and Financial Reporting Standards in Singapore; and
- (ii) 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.

Directors

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

Tan Ban Leong
Tan Ewe Kin Melvin
Koh Yean Leng Cindy
Donna Cheng Bih Hoang
Ong Hock Siong @ Benny Ong Hock Siong
Fok Lai Chee

Arrangement to enable directors to acquire benefits

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 acquisitions of shares in or debentures of any other body corporate.

Other matters

As the Company is limited by guarantee, matters relating to the issue of shares, debentures, dividends or share options of the Company are not applicable.

Independent auditor

The independent auditor, Baker Tilly TFW LLP, has expressed its willingness to accept re-appointment.

On behalf of the directors



Tan Ban Leong
Chairman



Donna Cheng Bih Hoang
Treasurer

19 June 2024

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
EAGLES MEDIATION & COUNSELLING CENTRE LTD.**

(A company limited by guarantee and not having share capital)

Report on the Audit of the Financial Statements***Opinion***

We have audited the accompanying financial statements of Eagles Mediation & Counselling Centre Ltd. (the "Company") as set out on pages 5 to 23, which comprise the statement of financial position as at 31 December 2023, 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 the Companies Act 1967 (the "Act"), Charities Act 1994 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 December 2023 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 Directors' Statement as set out on page 1.

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 on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
EAGLES MEDIATION & COUNSELLING CENTRE LTD. (cont'd)**
(A company limited by guarantee and not having share capital)

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

Responsibilities of the Management and Directors for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the Act, Charities Act and Regulations 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.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- 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.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
EAGLES MEDIATION & COUNSELLING CENTRE LTD. (cont'd)**
(A company limited by guarantee and not having share capital)

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

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

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 those charged with governance 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:

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



Baker Tilly TFW LLP
Public Accountants and
Chartered Accountants
Singapore

19 June 2024

EAGLES MEDIATION & COUNSELLING CENTRE LTD.

(A company limited by guarantee and not having share capital)

STATEMENT OF FINANCIAL ACTIVITIES**For the financial year ended 31 December 2023**

	Note	Unrestricted General Fund \$	Restricted Funds \$	Total 2023 \$	Total 2022 \$
Income					
Voluntary income	3	144,361	—	144,361	376,580
Enhanced fundraising programme		122,096	—	122,096	107,391
Tote Board Social Service Fund		—	542,516	542,516	560,943
President's Challenge 2022		—	—	—	16,500
Program fees	4	270,250	230,895	501,145	612,807
Other income	5	56,186	17,215	73,401	125,157
Total income		592,893	790,626	1,383,519	1,799,378
Expenditure					
Cost of generating funds	6	136,174	9,382	145,556	140,948
Governance and administrative costs	7	258,517	1,051,988	1,310,505	1,423,063
Total expenditure		394,691	1,061,370	1,456,061	1,564,011
Net surplus/(deficit) for the financial year		198,202	(270,744)	(72,542)	235,367

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

EAGLES MEDIATION & COUNSELLING CENTRE LTD.
(A company limited by guarantee and not having share capital)

STATEMENT OF FINANCIAL POSITION
At 31 December 2023

	Note	2023 \$	2022 \$
Non-current assets			
Plant and equipment	9	78,604	169,241
Right-of-use asset	10	4,190	7,149
		82,794	176,390
Current assets			
Trade receivables		—	6,722
Other receivables	11	117,401	123,635
Cash and cash equivalents	12	2,986,277	2,936,881
		3,103,678	3,067,238
Total assets		3,186,472	3,243,628
Non-current liability			
Lease liability	10	1,390	4,535
Current liabilities			
Trade payables		15,627	8,123
Other payables	13	54,163	43,240
Lease liability	10	3,113	3,009
		72,903	54,372
Total liabilities		74,293	58,907
Net assets		3,112,179	3,184,721
Funds			
Unrestricted General Fund		2,677,521	2,479,319
Restricted Funds			
- Integrative Mediation and Counselling	14	422,877	693,363
- President's Challenge 2020	14	—	—
- President's Challenge 2021	14	—	—
- President's Challenge 2022	14	11,781	12,039
- Transformational Support scheme	14	—	—
		3,112,179	3,184,721

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

EAGLES MEDIATION & COUNSELLING CENTRE LTD.
(A company limited by guarantee and not having share capital)

STATEMENT OF CHANGES IN FUNDS
For the financial year ended 31 December 2023

		Restricted Funds (Note 14)					
	Unrestricted General Fund \$	Integrative Mediation and Counselling Fund \$	President's Challenge 2020 \$	President's Challenge 2021 \$	President's Challenge 2022 \$	Transformational Support Scheme \$	Total \$
Balance at 1 January 2022	2,044,603	765,392	71,956	67,403	—	—	2,949,354
Net surplus/(deficit) for the financial year	444,222	(72,029)	(72,175)	(76,690)	12,039	—	235,367
Interfund transfer	(9,506)	—	219	9,287	—	—	—
Balance at 31 December 2022	2,479,319	693,363	—	—	12,039	—	3,184,721
Net surplus/(deficit) for the financial year	198,202	(270,486)	—	—	(258)	—	(72,542)
Balance at 31 December 2023	2,677,521	422,877	—	—	11,781	—	3,112,179

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

EAGLES MEDIATION & COUNSELLING CENTRE LTD.
(A company limited by guarantee and not having share capital)

STATEMENT OF CASH FLOWS
For the financial year ended 31 December 2023

	2023 \$	2022 \$
Cash flows from operating activities		
(Deficit)/surplus for the financial year	(72,542)	235,367
Adjustment for:		
Depreciation of plant and equipment	98,370	95,747
Depreciation of right-of-use asset	2,959	2,958
Interest income	(47,736)	(7,573)
Interest expense	316	467
Operating cash flows before working capital changes	(18,633)	326,966
Receivables	12,956	270,568
Payables	18,427	(87,713)
Cash restricted in use	270,744	199,349
Net cash generated from operating activities	283,494	709,170
Cash flows from investing activities		
Purchases of plant and equipment	(7,733)	(15,326)
Interest income received	47,736	7,573
Net cash generated from/(used in) investing activities	40,003	(7,753)
Cash flows from financing activities		
Repayment of lease liability	(3,041)	(2,859)
Interest paid	(316)	(467)
Net cash used in financing activities	(3,357)	(3,326)
Net increase in cash and cash equivalents	320,140	698,091
Cash and cash equivalents at beginning of financial year	2,231,479	1,533,388
Cash and cash equivalents at end of financial year	2,551,619	2,231,479
Cash and cash equivalents are represented by:		
Amounts as shown in the statement of financial position	2,986,277	2,936,881
Less: Cash and cash equivalents restricted in nature	(434,658)	(705,402)
	2,551,619	2,231,479

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

EAGLES MEDIATION & COUNSELLING CENTRE LTD.

(A company limited by guarantee and not having share capital)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2023

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

1 Corporate information

The Company (Co. Reg. No. 201904577Z) is incorporated and domiciled in Singapore. The Company is also a registered charity under the Charities Act 1994 since 12 February 2019. The Company is an approved Institution of a Public Character from 17 August 2023 to 16 July 2026. The registered address and principal place of activities is at 100 Victoria Street, #11-02 National Library Building, Singapore 188064.

The principal activities of the Company are:

- a) to provide mediation and counselling to individuals, families and organisations;
- b) to organise and participate in conferences, workshops, exhibitions, business and social meetings, lectures and discussions on subjects of interest to practitioners and person interested in mediation and counselling, and also facilitate and conduct research relevant to mediation and counselling;
- c) to provide training to persons involved in working with people such as skills in counselling, mediation and conflict resolution;
- d) to serve as a resource for help agencies, schools and other communities in the area of consultation, training and direct services; and
- e) to publish papers, magazines or journals related to the above with the approval of relevant authorities.

Each member of the Company has undertaken to contribute such amounts not exceeding \$100 to the assets of the Company in the event the Company is wound up and the monies are required for payment of the liabilities of the Company. The Company has 5 members (2022: 5 members) at the end of the reporting year.

The memorandum and articles of the Company restricts the use of fund monies to the furtherance of the objects of the Company. They prohibit the payment of dividend to members.

2 Material accounting policies

a) Basis of preparation

The financial statements are presented in Singapore dollar (“\$”), which is the Company’s functional currency, have been prepared in accordance with the provisions of the Companies Act 1967, Charities Act 1994 and other relevant regulations and Financial Reporting Standards in Singapore (“FRSs”). The financial statements have been prepared under the historical cost convention except as disclosed in the accounting policies below.

The preparation of financial statements in conformity with FRSs requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the financial period. Although these estimates are based on management’s best knowledge of current events and actions and historical experiences and various other factors that are believed to be reasonable under the circumstances, actual results may ultimately differ from those estimates.

2 Material accounting policies (cont'd)

a) Basis of preparation (cont'd)

Use of estimates and judgements

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no significant judgements made in applying accounting policies and no estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

The carrying amounts of cash and cash equivalents, receivables and payables (other than lease liability) approximate their respective fair values due to the relatively short-term maturity of these financial instruments.

New and revised standards that are adopted

In the current financial year, the Company has adopted all the new and revised FRSs and Interpretations of FRSs ("INT FRSs") that are relevant to its operations and effective for the current financial period. Changes to the Company's accounting policies have been made as required, in accordance with the transitional provisions in the respective FRSs and INT FRSs.

The adoption of these new and revised FRSs and INT FRSs did not have any material effect on the financial results or position of the Company.

New or revised standards not yet effective

New standards, amendments to standards and interpretations that have been issued at the end of the reporting period but are not yet effective for the financial year ended 31 December 2023 have not been applied in preparing these financial statements. None of these are expected to have a significant effect on the financial statements of the Company.

b) Income recognition

Voluntary income

Voluntary income consists of donations which are recognised at the point in time.

Activities for generating funds

Revenue from activities for generating funds relates to those short-term duration services provided such as counselling, marriage journey, mediation and training fees which are recognised at the point in time.

Interest income

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

Other income

Other income is recognised at the point in time.

2 Material accounting policies (cont'd)

c) Income taxes

Income tax on profit or loss for the year comprises current tax. Current tax is the expected tax payable or recoverable on the taxable income for the current year, using tax rates enacted or substantively enacted at the end of the reporting period, and any adjustment to tax payable or recoverable in respect of previous years. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions, where appropriate, on the basis of amounts expected to be paid to the tax authorities.

d) Financial assets

Recognition and derecognition

Financial assets are initially measured at fair value. Transaction costs that are directly attributable to the acquisition of financial assets are added to the fair value of the financial assets on initial recognition.

Classification and measurement

All financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

The Company classifies its financial assets in the amortised cost measurement category.

The classification is based on the entity's business model for managing the financial asset and the contractual cash flow characteristics of the financial assets.

The Company reclassifies financial assets when and only when its business model for managing those assets changes.

Subsequent measurement

The Company's financial assets at amortised cost comprise trade and other receivables (excluding prepayments) and cash and cash equivalents.

The Company measures financial assets at amortised cost if both of the following conditions are met:

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- The contractual terms of the financial asset give rise on specific dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured using the effective interest rate ("EIR") method and are subject to impairment. Gains and losses are recognised in statement of financial activities when the asset is derecognised, modified or impaired. Interest income from these financial assets is included in interest income using the EIR method.

2 Material accounting policies (cont'd)

d) Financial assets (cont'd)

Impairment

The Company recognises an allowance for expected credit losses ("ECLs") for financial assets carried at amortised cost. 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 impairment methodology applied depends on whether there has been a significant increase in credit risk. 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-months (a 12-month ECL).

The Company recognises an impairment gain or loss in profit or loss for all financial assets with a corresponding adjustment to their carrying amount through a loss allowance account.

e) Financial liabilities

Financial liabilities include trade and other payables (excluding provision for utilised leave and advances received from customers) and lease liability. Financial liabilities are recognised on the statement of financial position when, and only when, the Company becomes a party to the contractual provisions of the financial instrument. Financial liabilities are initially recognised at fair value plus directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method.

A financial liability is derecognised when the obligation under the liability is extinguished. Gains and losses are recognised in profit or loss when the liabilities are derecognised and through the amortisation process.

f) Operating lease

Leases where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are taken to profit or loss on a straight-line basis over the lease.

When an operating lease is terminated before the lease has expired, any payment required to be made to the lessor by way of penalty is recognised as an expense in the period in which termination takes place.

g) Funds

Income and expenditure relating to the various specific funds specifically set up are taken directly to these funds. All other income and expenditure are reflected in statement of financial activities in Unrestricted General Fund.

Unless specifically indicated, fund balances are not represented by any specific assets but are represented by all assets of the Company.

3 Voluntary income

	2023 \$	2022 \$
Donations	144,736	376,580

The Company enjoys a concessionary tax treatment whereby qualifying donors are granted 2.5 times tax deductions for the donations made to the Company.

During the financial year, the Company issued tax deductible receipts for donations collected totalling \$90,548 (2022: \$357,311).

4 Program fees

	Unrestricted General Funds \$	Restricted Funds Integrative Mediation and Counselling Fund \$	Total 2023 \$	Total 2022 \$
Counselling	–	226,135	226,135	301,325
Mediation	–	4,760	4,760	18,040
Training fees	270,250	–	270,250	293,442
	270,250	230,895	501,145	612,807

5 Other income

	Unrestricted General Funds \$	Restricted Funds Transformation Support Scheme \$	Total 2023 \$	Total 2022 \$
Interest income	47,736	–	47,736	7,573
Government grants	7,575	–	7,575	56,607
Other income	875	–	875	3,127
Transformation support scheme	–	17,215	17,215	57,850
	56,186	17,215	73,401	125,157

6 Cost of generating funds

	Unrestricted General Funds \$	Restricted Funds Integrative Mediation and Counselling Fund \$	Total 2023 \$	Total 2022 \$
<u>Program costs:</u>				
- Counselling	—	4,426	4,426	5,034
- Mediation	—	4,956	4,956	5,811
- Training cost	125,472	—	125,472	114,817
Donation expenses	10,702	—	10,702	15,286
	136,174	9,382	145,556	140,948

7 Governance and administrative costs

		Restricted Funds			
	Unrestricted General Fund	Integrative Mediation and Counselling Fund	President's Challenge 2022	Transformational Support Scheme	Total 2023
	\$	\$	\$	\$	\$
Depreciation of plant and equipment (Note 9)	19,673	78,697	–	–	98,370
Depreciation of right-of-use assets (Note 10)	593	2,366	–	–	2,959
Office rental	40,977	163,906	–	–	204,883
Staff cost (Note 8)	179,680	718,722	–	17,215	915,617
Other operating expense	17,594	70,824	258	–	88,676
	258,517	1,034,515	258	17,215	1,310,505
					1,423,063

8 Staff costs

	Restricted Funds				
	Integrative				
	Unrestricted	Mediation and	Transformational	Total	Total
	General	Counselling	Support	2023	2022
	Funds	Fund	Scheme		
	\$	\$	\$	\$	\$
Staff salaries, bonuses and allowance	149,257	597,027	17,215	763,499	900,809
Staff CPF and other contributions	24,095	96,383	—	120,478	125,888
Staff insurance and welfare	6,328	25,312	—	31,640	21,049
	179,680	718,722	17,215	915,617	1,047,746

Key management personnel are the persons having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly.

Included in staff costs is an amount of \$105,019 (2022: \$165,749) and \$12,340 (2022: \$20,522) for remuneration and CPF contributions paid to key management personnel.

The directors did not receive any remuneration from the Company during the financial year.

The number of employees whose remuneration exceeded \$100,000 during the year was as follows:

	2023	2022
	\$	\$
\$100,000 to \$200,000	—	2

9 Plant and equipment

	Furniture & fittings	Office equipment	Leasehold improvements	Total
	\$	\$	\$	\$
2023				
Cost				
At 1 January 2023	20,769	151,946	244,408	417,123
Additions	—	7,733	—	7,733
At 31 December 2023	20,769	159,679	244,408	424,856
Accumulated depreciation				
At 1 January 2023	13,180	132,980	101,722	247,882
Depreciation charge	4,417	12,419	81,534	98,370
At 31 December 2023	17,597	145,399	183,256	346,252
Net carrying amount				
At 31 December 2023	3,172	14,280	61,152	78,604

9 Plant and equipment (cont'd)

	Furniture & fittings \$	Office equipment \$	Leasehold improvements \$	Total \$
2022				
Cost				
At 1 January 2022	20,769	137,422	243,606	401,797
Additions	—	14,524	802	15,326
At 31 December 2022	20,769	151,946	244,408	417,123
Accumulated depreciation				
At 1 January 2022	8,762	123,075	20,298	152,135
Depreciation charge	4,418	9,905	81,424	95,747
At 31 December 2022	13,180	132,980	101,722	247,882
Net carrying amount				
At 31 December 2022	7,589	18,966	142,686	169,241

2023
\$

2022
\$

Depreciation is charged as follows:

Unrestricted General Funds (Note 7)	19,673	—
Restricted Funds (Note 7)	78,697	95,747
	98,370	95,747

Depreciation is calculated using the straight-line basis to allocate their depreciable amounts over their estimated useful lives as follows:

	Years
Furniture and fittings	3
Office equipment	3
Leasehold improvements	3

10 Right-of-use asset and lease liability**The Company as a lessee*****Nature of the Company's leasing activity***

The Company leases a copier machine from a non-related party and the lease has a tenure of 5 years.

The maturity analysis of the lease liability is disclosed in Note 15(b).

10 Right-of-use asset and lease liability (cont'd)

Information about lease for which the Company is a lessee is presented below:

Amounts recognised in statement of financial position

	2023	2022
	\$	\$
Carrying amount of right-of-use asset		
- Copier machine	4,190	7,149
Carrying amount of lease liability		
- Non-current	1,390	4,535
- Current	3,113	3,009

*Amounts recognised in statement of financial activities*Depreciation charge for the year

- Copier machine (Note 7)	2,959	2,958
Interest expense on lease liability included in other operating expenses	316	467

Reconciliation of movements of lease liability to cash flow arising from financing activities:

	2023	2022
	\$	\$
Balance at 1 January	7,544	10,403
Changes from financing cash flows:		
- Repayments	(3,041)	(2,859)
- Interest paid	(316)	(467)
Non-cash changes:		
- Interest expense	316	467
Balance at 31 December	4,503	7,544

Total cash flow for leases amounted to \$3,357 (2022: \$3,326).

11 Other receivables

	2023 \$	2022 \$
Other receivables - third parties	39,772	45,024
Refundable deposits	51,013	51,057
Prepayments	26,616	27,554
	117,401	123,635

12 Cash and cash equivalents

	2023 \$	2022 \$
Cash at bank	1,430,305	1,428,647
Fixed deposits	1,555,972	1,508,234
	2,986,277	2,936,881

Fixed deposits placed with financial institutions mature within 3 to 6 months (2022: 2 to 6 months) from the end of reporting date and bear interest at rate ranging from 1.75% to 3.85% (2022: 1.75% to 3.15%) per annum.

13 Other payables

	2023 \$	2022 \$
Accrued operating expenses	28,985	26,901
Provision for unutilised annual leave	15,118	12,689
Advances received from customers	10,060	3,650
	54,163	43,240

14 Restricted Funds

	Integrative Mediation and Counselling Fund^(a) \$	President's Challenge 2020 Fund^(b) \$	President's Challenge 2021 Fund^(c) \$	President's Challenge 2022 Fund^(d) \$	Transformational Support Scheme^(e) \$	Total \$
Balance as at 1 January 2022	765,392	71,956	67,403	—	—	904,751
Program fees	880,308	—	—	16,500	57,850	954,658
Expenditure	(952,337)	(72,175)	(76,690)	(4,461)	(57,850)	(1,163,513)
Net (deficit)/surplus for the financial year	(72,029)	(72,175)	(76,690)	12,039	—	(208,855)
Transfer from Unrestricted General Fund	—	219	9,287	—	—	9,506
Balance as at 31 December 2022	693,363	—	—	12,039	—	705,402
Program fees	773,411	—	—	—	17,215	790,626
Expenditure	(1,043,897)	—	—	(258)	(17,215)	(1,061,370)
Net deficit for the financial year	(270,486)	—	—	(258)	—	(270,744)
Balance as at 31 December 2023	422,877	—	—	11,781	—	434,658

14 Restricted Funds (cont'd)

- (a) Integrative Mediation and Counselling Fund (formerly known as Tote Board Social Service Fund) was set up to support the operation of a programme. The fund is mainly represented by cash.
- (b) President Challenge Fund 2020 was funded by National Council of Social Service. A total amount of \$90,000 has been allocated to EMCCL for renovation purposes.
- (c) President Challenge Fund 2021 was set up to empower vulnerable groups by 'Building a Digitally Inclusive Society', where digital technologies are accessible to all, so no one is left behind. The funds were disbursed through two tranches. The first tranche includes 30% of the total fund which is estimated to be disbursed by 31 March 2021. The second tranche includes the remaining 70% of the total fund which is estimated to be disbursed by 31 March 202.
- (d) President Challenge Fund 2022 was set up to empower lower-income families with skills and opportunities by "Supporting Lower-Income Families" to help them emerge stronger from the pandemic. The funds were disbursed through two tranches. The first tranche includes 30% of the total fund which is estimated to be disbursed by 31 March 2022. The second tranche includes the remaining 70% of the total fund which is estimated to be disbursed by 31 March 2023.
- (e) Transformational Support Scheme ("TSS")

The TSS is a scheme by NCSS which provides funding support to SSAs to recruit manpower for capability-building projects leading to organisational transformation, enhance service delivery and leverage data for better planning and management. The fund is mainly represented by cash.

15 Financial instruments

a) Categories of financial instruments

Financial instruments at their carrying amounts at the end of financial year are as follows:

	2023 \$	2022 \$
<i>Financial assets</i>		
At amortised cost	3,077,062	3,039,684
<i>Financial liabilities</i>		
At amortised cost	49,115	42,568

b) Financial risk management

The Company's activities expose it to minimal financial risks and overall risk management is determined and carried out on an informal basis by Management.

Foreign exchange risk

The Company has no significant foreign currency exposure as majority of its transactions were carried out in local currency and the Company has no significant assets or liabilities denominated in foreign currencies.

15 Financial instruments (cont'd)**b) Financial risk management (cont'd)*****Interest rate risk***

The Company's exposure to interest rates relates primarily to the impact of changes in interest rates on its bank balances with financial institutions which are minimal.

Sensitivity analysis for interest rate risk is not disclosed as the effect on statement of financial activities is considered not significant.

Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Company.

The Company does not have any significant concentration of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each class of financial assets recognised in the statement of financial position. Credit risk exposure in relation to financial assets at amortised costs as at 31 December 2023 and 31 December 2022 are insignificant, and accordingly no credit loss allowance is recognised as at 31 December 2023 and 31 December 2022.

Liquidity and cash flow risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting financial obligations due to shortage of funds. Company exercises prudent liquidity and cash flow risk Company policies and aims at maintaining an adequate level of liquidity and cash flows at all times.

The table below summarises the maturity profile of the Company's financial liabilities at the reporting date based on contractual undiscounted repayment obligations.

	1 year or less \$	2 to 5 years \$	Total \$
2023			
Trade and other payables	44,612	—	44,612
Lease liability	3,387	1,411	4,798
	47,999	1,411	49,410
2022			
Trade and other payables	35,024	—	35,024
Lease liability	3,326	4,711	8,037
	38,350	4,711	43,061

Fair value of assets and liabilities

The carrying amounts of the financial assets and liabilities other than lease liability recorded in the financial statements of the Company approximate their fair values due to short-term nature.

16 Fund Company

The primary objective of the Company's fund Company is to ensure that the funding from members, public and other sources are properly managed and used to support its operations.

The Company manages its fund structure and makes adjustments to it, in light of changes in economic conditions. No changes were made to the objectives, policies or processes during the financial year ended 31 December 2023 and 31 December 2022.

17 Authorisation of financial statements

The financial statements of the Company for the financial year ended 31 December 2023 were authorised for issue in accordance with a resolution of Directors dated 19 June 2024.

GOVERNMENT EVALUATION CHECKLIST

The Governance Evaluation Checklist is appended below for reference.

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

10	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	Complied	
Strategic Planning				
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied	
Human Resource and Volunteer² Management				
12	The Board approves documented human resource policies for staff.	5.1	Complied	
13	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied	
14	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied	
	Are there volunteers serving in the charity? (skip item 15 if "No")		No	
15	There are volunteer management policies in place for volunteers.	5.7		
Financial Management and Internal Controls				
16	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	Complied	
17	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures .	6.1.2	Complied	
18	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied	
19	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks .	6.1.4	Complied	
20	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied	
	Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 21 if "No")		Yes	
21	The charity has a documented investment policy approved by the Board.	6.4.3	Complied	
Fundraising Practices				
	Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 22 if "No")		Yes	

22	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied	
	Did the charity receive donations in kind during the financial year? (skip item 23 if “No”)		No	
23	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3		
Disclosure and Transparency				
24	The charity discloses in its annual report — (a) the number of Board meetings in the financial year; and (b) the attendance of every governing board member at those meetings.	8.2	Complied	
	Are governing board members remunerated for their services to the Board? (skip items 25 and 26 if “No”)		No	
25	No governing board member is involved in setting his own remuneration.	2.2		
26	The charity discloses the exact remuneration and benefits received by each governing board member in its annual report. <u>OR</u> The charity discloses that no governing board member is remunerated.	8.3		
	Does the charity employ paid staff? (skip items 27, 28 and 29 if “No”)		Yes	
27	No staff is involved in setting his own remuneration.	2.2	Complied	
28	The charity discloses in its annual report — (a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity’s subsidiaries) exceeding \$100,000 during the financial year; and (b) whether any of the 3 highest paid staff also serves as a governing board member of the charity. The information relating to the remuneration of the staff must be presented in bands of \$100,000. <u>OR</u> The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.	8.4	Complied	

29	<p>The charity discloses the number of paid staff who satisfies all of the following criteria:</p> <p>(a) the staff is a close member of the family³ belonging to the Executive Head⁴ or a governing board member of the charity;</p> <p>(b) the staff has received remuneration exceeding \$50,000 during the financial year.</p> <p>The information relating to the remuneration of the staff must be presented in bands of \$100,000.</p> <p>OR</p> <p>The charity discloses that there is no paid staff, being a close member of the family belonging to the Executive Head or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year.</p>	8.5	Complied	
Public Image				
30	<p>The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.</p>	9.2	Complied	

EAGLES MEDIATION & COUNSELLING CENTRE LTD

CONFLICT OF INTEREST POLICY

1. Purpose

This policy sets the guidelines for safeguarding the integrity, reputation, and interest of Eagles Mediation & Counselling Ltd (EMCCL). It applies to all staff and the Board of Directors of EMCCL and sets forth the necessity for disclosure of all apparent or possible conflicts of interest, external appointments, and secondary employment.

2. Rationale/Organisational Philosophy

This section refers to business transactions with related parties. There are two main areas of consideration to take note of:

- In any organisation, it is not always possible to avoid dealings with suppliers of goods and services who are friends or family of staff members or office bearers/board directors. The organisation capitalizes on such relationships to obtain the best financial deals and other arrangements.
- This also refers to the hiring of staff that is connected by way of family or friendship ties.

This policy does not bar us from such dealings. It only requires us to have *documented procedures* in place for handling these situations. In practice, our decisions are usually built upon "trust" in our relationships. The procedures simply add the element of *transparency* in these decisions, which serves to assure our donors (our relationship with donors is also built on trust).

To achieve this, EMCCL board directors and staff are required to have the organisational policy & procedure document for Conflicts of Interest completed (see attached form). Board directors and staff are also to declare any potential conflict of interest. This will need to be signed at the time of appointment, and again when any change arises, e.g. a new contract with a related party, or a new member of staff who is related to a board director.

Other than the above, any staff and board director is to exercise the usual commonsense in any situation, e.g. board director or staff member cannot be involved in the decision to offer a contract to a related party, and the basis for the final decision needs to be minuted.

3. Definitions

Conflict of interest refers to a situation in which private interests or personal considerations may affect the staff or board director's judgment in acting in the best interest of the organisation. It includes using his/her position, confidential information, corporate time, material, or facilities for private gain or advancement, or the expectation of private gain or

advancement. It also includes situations when an interest benefits any members of his/her family, friends, or business associates.

External Appointment refers to any board, committee, director, consultant, or academic appointments or the like from a third-party organisation, whether the staff or board director is being financially rewarded.

Third-party organisation refers to any type of business entity, regardless of its form (e.g. corporations, partnerships, sole proprietorships, trusts, and joint ventures, etc.) outside of EMCCL.

4. Policy

This policy applies to all staff and the Board of Directors of EMCCL.

All staff and board directors are required to support and advance the interests of the EMCCL and avoid placing themselves in situations where their personal interests' conflict or potentially conflict with the interests of the EMCCL.

All staff and board directors are expected to conduct themselves with personal integrity, ethics, honesty, and diligence in performing their duties.

- **Apparent or potential conflict of interest**

- Staff/board directors shall not make or participate in the making of a decision if there is any apparent or potential conflict of interest.
- Staff/board directors shall use the Declaration of Conflict-of-Interest form for the declaration of any real, apparent or potential conflict of interest. This declaration must be signed at the time of appointment and when any change arises.

- **External appointment**

- Staff external appointments are to be declared to the Board.
- Staff shall update the Board as and when there are changes to external appointment(s).

5. Illusions of Potential Conflict of Interest

- Contract with vendors
 - Where board directors, staff, or volunteers have a personal interest in business transactions or contracts that EMCCL may enter,

There should be a policy requiring a declaration of such interest as soon as possible followed by abstention from discussion and decision-making on the matter (including voting on the transaction or contract).

- All such discussion and evaluation by the Board or relevant approving authority in arriving at the final decision on the transaction/contract should always be well documented.
- Vested interest in other organisations that have dealings/relationships with EMCCL.
 - Where board directors, staff, or volunteers who have a vested interest in other organisations that have dealings/relationships with the charity, and when matters involving the interests of both the charity and the other organisation are discussed, there should be a policy requiring a declaration of such interest and if necessary, followed by abstention from discussion and decision-making on such matters.
- Joint Ventures
 - The Board's approval should be sought before the charity enters any joint venture with external parties. Where board directors, staff or volunteers have interest in such ventures, there should be a policy requiring a declaration of such interest and if necessary, followed by abstention from discussion and decision-making on the matter.
- Recruitment of staff with close relationship
 - Recruitment of staff with a close relationship (i.e. those who are more than just mere acquaintances) with current board directors, staff or volunteers should go through the established human resource procedures for recruitment. The board director, staff or volunteer should make a declaration of such relationships and should refrain from influencing decision on the recruitment.
- Remuneration
 - Board directors and volunteers should serve without remuneration for their voluntary service to the charity to maintain the integrity of serving for public trust and community good instead of personal gain. However, charities may reimburse board directors or volunteers for out-of-pocket expenses directly related to the service.
- Paid staff on Board of Directors
 - Paid staff, including the Executive Director and senior staff employed by the charity, should not serve as a board director as it can pose issues of conflict of interest and role conflicts and may raise doubts about the integrity of decisions made by the Board.

The Executive Director and senior staff can attend board meetings, ex-officio, to provide information and facilitate necessary discussion but should not take part in the decision-making of the Board.

- Major donors/ representatives from major donor companies being on the charity's Board of Directors.
 - Potentially conflicting situations may arise where a major donor sits on the EMCCL Board of Directors, such as the following:
 - Conflict of loyalty: The board director may not have the overall best interests of the charity due to their vested interests/ priorities. This may influence decisions relating to the allocation of resources/setting the organisation's directions. (There may be programme areas a board director is vested in and is biased towards.)
 - Use of information to influence donor decisions: Information accessible to board directors may be used to influence donors' decisions on allocations or the corporation they represent. This may result in staff not highlighting certain issues for fear that the donation may be affected. Issues of transparency and disclosure can arise.
 - Pressure to release additional information to donors: The board director may expect additional information from staff on how donations were used and the details of users.
 - Personal benefit/ gain/ recognition: The board director may expect greater recognition for financial support given, than is usually done. Staff may feel beholden to this board director in case the donor relationship is threatened.
- Others
 - A board director's organisation receives grant funding from the organisation he/she is serving.
 - Prohibition of gifts, entertainment and other favors from any persons or entities which do or seek business with the organisation.

Dated 23 March, 2022

Disclosure of Required Information

1. Board of Directors Members Receiving Remuneration

- No Board Member was remunerated for his or her work contributed to the organization in the past year, or any time in the past.
- There is no intention to engage any of our Board Members in any paid-for services.

2. Paid Staff Annual Remuneration

There were 14 employees at EMCC as at 31 December 2023.

- No staff received more than S\$100,000 in annual remuneration.
- There is no paid staff, being a close member of the family belonging to the Executive Head or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year

3. Attendance at Board of Directors Meetings

Name of Director	22 Feb 23	10 May 23	28 Jun 23	6 Sep 23	24 Nov 23*	Attendance 5/5
A/Prof Dr Kenny Tan	1	1	1	1	1	5
Mr Melvin Tan	1	0	1	1	1	4
Ms Cindy Koh	1	1	0	1	1	4
Ms Donna Cheng	1	1	1	1	1	5
Mr Benny Ong	1	1	1	1	1	5
Ms Jenny Bong	-	1	0	1	1	3
Mr Dan Ng	-	-	-	0	0	0

Note:

Ms Jenny Bong was appointed on 28 June 2023.

Mr Dan Ng was appointed on 6 September 2023. He resigned on 21 February 2024.

*Board Retreat

Heartfelt Appreciation to Donors

We would like to express our heartfelt appreciation to all our donors for your encouragement and generosity to EMCC in supporting our mission to bring hope to families and individuals by providing counselling and mediation services.

Your donations made it possible for us to journey with our clients as they worked to mend their broken relationships, restore emotional and mental health, and rebuild their lives. We are affirmed by your gifts and will continue to do our best to serve the community.

How You Can Help

EMCC provides mediation and counselling at subsidised rates to ensure that these services remain accessible to all who need them. Your donations will enable us to continue bringing hope to relationships and restoring lives through our services.

No donation is too small to make an impact.

Please visit **www.emcc.org.sg/donate** for more information.

Thank you for your generous support.

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EMCC (Eagles Mediation and Counselling Centre)

www.emcc.org.sg

Monthly newsletter updates:

https://emcc.org.sg/emcc_newsletters/

