

UNITED AS ONE RESPONDING IN LOVE

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Annual Report 2022

1 October 2021 - 30 September 2022



About

Caritas Humanitarian Aid & Relief Initiatives (Singapore) Ltd is the umbrella body for overseas humanitarian aid by the Archdiocese of Singapore. CHARIS was first launched as an Archdiocesan body on 20 August 2010 by Emeritus Archbishop Nicholas Chia. It was incorporated as a Company Limited by Guarantee on 2 June 2017. CHARIS is part of Caritas Internationalis which is made up of over 160 Catholic relief, development and social service organisations working together to build a better world for the poor and marginalised in over 200 countries.

Inspired by the Catholic faith, CHARIS is the helping hand of the Church — reaching out to the poor, regardless of race or religion, to build a world based on justice and fraternal love.

Purpose

As one Body in Christ, to inspire, unite and enable the Catholic Community in Singapore, to love and serve our neighbours in the region through humanitarian aid and disaster response.

Strategic Pillars

Inspire

To inspire the Catholic community towards Catholic Social Mission, grounded in compassion, empathy, and fraternal love.

Unite

To unite the Catholic community, parishes, and member organisations for action towards answering the call of the poor, and to be in unity with the Caritas and other regional networks.

Enable

To enable Catholic individuals, communities, and organisations undertaking overseas humanitarian work through empowerment and capacity building.

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Chairman's Message



In 2022, we witnessed the easing of Covid-19 community measures and the re-opening of borders as Singapore transitions towards endemic living. For many, this signalled a major step towards normalcy.

However, the effects of the pandemic continue to wear on in many parts of the world and the needs of humanity are many. The pandemic has indefinitely widened socio-economic gaps and exposed new vulnerabilities in society, with their impact expected to be amplified in the coming years. We have also experienced an influx of natural disasters and humanitarian crises around the world such as the South Asian floods, Typhoon Rai in

the Philippines, and the Ukraine Humanitarian Crisis.

But in these challenging times, we have also witnessed a strengthening of unity among Catholics in Singapore, as we continue to come together as one body in Christ, to respond to the call to love beyond our borders. As mentioned by Cardinal William Goh in his keystone document *Ut Vivant* that speaks of his pastoral view,

"As Church, we need to show the compassionate face and mercy of God. We need to take heed of our Holy Father's call to be a Church very much in touch with the lives and sufferings of our people."

The Church needs to be more gracious, hospitable and inclusive, especially with respect to the poor, whether materially or spiritually poor. We are invited to journey with our people in their Christian life, especially in their personal struggles with certain moral or doctrinal issues. But we also must be mindful of those who are materially poor.

Consequently, whilst we advocate a more tolerant Church to our fellow Catholics, we must also be more involved in our outreach to the poor, not just in Singapore but to offer as much humanitarian aid as we can to the poorer countries and dioceses, especially in Asia and Africa."

As the body of Christ, we are called to remain united with the sufferings of the poor and afflicted, to be an instrument of Christ's presence and action in the world. Through the giving of our time and resources, we are to share in the love that we have first received, to exude compassion and restore the dignity of humankind.

This year's theme for our Annual Report is **"United as One, Responding in Love"**. The chosen theme encapsulates the unity and collective action that has been shown in the past year. Within the local Church, we have galvanised our efforts, to let our light shine with faith and answer the call to love and serve the less fortunate in the region.

With your contributions and support, CHARIS has disbursed a total of 49 grants amounting to S\$1.82M in FY2022 (i.e. Oct 2021 to Sep 2022), impacting 95,000 beneficiaries across 15 countries. Beyond the funds disbursed, some of our key highlights include:

To inspire the Catholic community towards social mission, we conducted several runs of our mainstay Overseas Humanitarian Foundation Course. The course covers the fundamentals of overseas humanitarian missionary work and aims to ignite a desire among the Catholic community to explore and undertake overseas humanitarian work.

In uniting our network of member organisations, we also planned a workshop organised by the Catholic Leadership Centre on the topic of "Building Trust

in Community". Through the workshop, CHARIS Board, staff and member organisations gained a plethora of insights on components of trust and establishing trustworthy relationships.

As part of our digitalisation efforts to improve efficiency and build capabilities, we also launched our Digital Engagement Platform this year. With interactive pages and self-service updates, the new microsite features fundraising campaigns and volunteering activities of CHARIS and our member organisations. This is a push towards increasing the visibility of our member organisations, thus allowing them to have greater opportunities to share in their mission.

We at CHARIS are immensely grateful to the Catholic community who has contributed or supported us in one way or another. From our donors, volunteers, member organisations and partners, we could not have come this far without your contributions and invaluable support. I thank you all from the bottom of my heart for being a part of this community and making hope happen.

With climate change, we can expect more of such severe disasters and the impact of these calamities to be more keenly felt in less developed regions. It becomes even more pivotal that the work of CHARIS is continued, as we respond to the needs of our brothers and sisters overseas.

As we take our next leap into the year ahead, we seek your continued support and generosity. May you join us as we grow in this mission to inspire, unite, and enable the Catholic community towards social mission. Together, let us unite as one body in Christ, as we respond in love to those in need.

Yours in Christ,

Stephen Raj
Chairman, CHARIS

FY2022 Highlights



Covid-19

S\$615,000 | 46,000 Beneficiaries

Aid was channelled to various countries that were afflicted by Covid-19, providing emergency food and hygiene supplies, supporting healthcare facilities, and rebuilding lives as we transition to a post-pandemic world.



Disaster Relief

S\$235,000 | 14,000 Beneficiaries

Disbursements were made for emergency relief and humanitarian aid to support and reconstruct the lives of people who have been affected or displaced by disasters such as typhoons, floods, and earthquakes.



Humanitarian Aid

S\$436,000 | 18,000 Beneficiaries

Funds were pledged for the relief of humanitarian causes such as the immediate needs of those affected by the situation in Ukraine, supporting the internally displaced in Myanmar, and providing shelter for the homeless in Cambodia.



Capacity Building

S\$533,000 | 17,000 Beneficiaries

To uplift lives and communities, improvements to infrastructure, schools, shelters, and sanitation were among the projects funded in India, Myanmar, and Cambodia to better support education, sustainable livelihoods, and provide access to clean water.

Summary Financial Statement

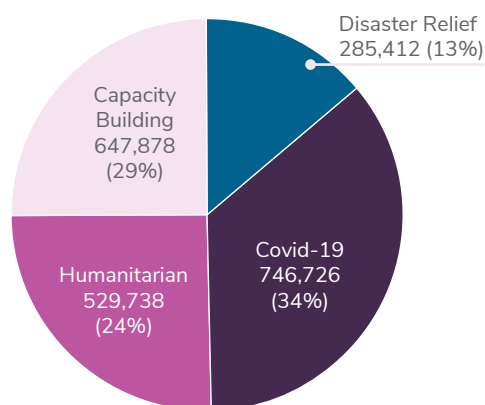
For the year ended 30 September 2022

	General Fund (S\$)	Humanitarian Aid Fund (S\$)	Total (S\$)
Incoming resources			
Fund-raising activities	506,059	2,241,712	2,747,771
Interest income	12,420	–	12,420
Other income and gains	16,504	899	17,403
Total incoming resources	534,983	2,242,611	2,777,594
Resources expended			
Fund-raising activities	(47,020)	(98,676)	(145,696)
Charitable activities	(188,080)	(2,021,674)	(2,209,754)
Governance and operating costs	(103,793)	(100,851)	(204,644)
Total resources expended	(338,893)	(2,221,201)	(2,560,094)
Surplus for the year, representing total comprehensive income	196,090	21,410	217,500

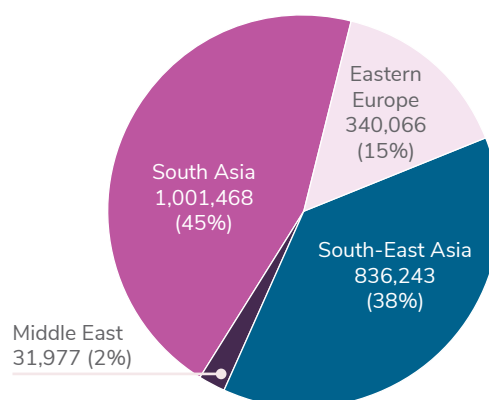
Charitable Activities 2022

Total: S\$2,209,754*

Breakdown by Causes (S\$)



Breakdown by Geographical Regions (S\$)



***Note:** Donation and charitable expenditure cited in this report cover the period 1 October 2021 - 30 September 2022. Staff and support costs of S\$390,309 are included. For more information, please refer to the financial report on page 45.

Inspire

To inspire the Catholic community towards the social mission of the Church, grounded in compassion, empathy, and fraternal love.



Participants of the 2nd successful run of Overseas Humanitarian Foundation Course.

“Do nothing from selfish ambition or conceit, but in humility regard others as better than yourselves. Let each of you look not to your own interests, but to the interests of others.”

– Philippians 2:3-4

Catholic200SG Festival Week

In 2021, the Roman Catholic Archdiocese of Singapore celebrated 200 years of the Catholic faith in Singapore. Throughout the year, there were activities, events, and reflections for Catholics to renew their faith.

The Catholic200SG celebrations culminated with an eight-day festival from 4 – 11 December 2021 at several venues in the “Mission District”, featuring over 150 events and activities. In unity with the local Church, CHARIS participated in three key areas:

Prayer Marathon

The 200-hour prayer marathon gathered Catholic organisations to pray for the future of the Church and the success of the festival. CHARIS Board and staff came together to lead an online prayer session.

Open House

CHARIS opened our office in Catholic Centre for all laity to engage with us, view the display of equipment used in past missions, and understand our work in humanitarian aid and disaster relief.

Festival Talks

Over the course of two days, CHARIS' member organisations, partners, and beneficiaries jointly conducted a total of 17 talks on social mission, covering a range of topics on poverty, refugees, and education. Through leveraging technology, we were fortunate to have been able to invite overseas speakers to share their experiences virtually.



CHARIS Board and staff leading an online prayer session for the Prayer Marathon.

Social Mission Mass

Despite the Covid-19 restrictions, we managed to celebrate the annual Social Mission Mass together with Caritas Singapore on 15 Jan 2022 at the Cathedral of the Good Shepherd. Member organisation representatives from CHARIS and Caritas Singapore came together in love to pray for our beneficiaries and benefactors. Together, we renewed our commitment to social mission.

The Holy Mass was presided by Archbishop William Goh. In his homily, he emphasized the importance of being inclusive and treating one another with the same respect and love, as Jesus "came for the ordinary people, not for the elite. He came for the poor. He came for those who are marginalised." In our service, we are reminded of the importance of cultivating our prayer lives and remaining connected in our relationship with God.



Member organisation representatives from CHARIS and Caritas Singapore at the Social Mission Mass.

CHARIS organises training and courses to provide the necessary foundation knowledge, skills, and spiritual formation to prepare participants for overseas missions.

Overseas Humanitarian Foundation Course

In 2022, we conducted a pilot and two official runs of our mainstay Overseas Humanitarian Foundation Course (OHFC). During the pilot run, CHARIS Board members, committee members, staff, and member organisations gathered to share in faith and consolidate feedback on the course.

Further improvements were made to the existing modules before the course was officially launched in February 2022. After the successful first run, a second OHFC was held in August 2022. Over both runs, there were more than 80 participants consisting of our member organisations and members of the public.

This course covered the fundamentals of overseas humanitarian missionary works, including formative content on Catholic Social Teachings. Course modules were led by our Spiritual Director, Fr. Colin Tan, SJ, CHARIS Board members and representatives from our member organisations.

Through the course, participants were invited to explore their lives' faith journey and answer the call to be living missionary disciples. Key takeaways included recognising the importance of conducting sustainable mission trips that create a lasting impact in the lives of the beneficiaries and understanding the mechanisms that go behind the planning and execution of overseas mission trips.



A participant of the Overseas Humanitarian Foundation Course during one of the Q&A segments.

A Step Beyond is a series of faith talks about overseas missions and humanitarian aid. Over the past two years, we have heard from several individuals and groups with varying experiences and perspectives.

A Step Beyond - Love Beyond Borders

In the fourth instalment of this series, Project Micah, a member organisation of CHARIS, shares about their mission work in Myanmar. In inspiring others to love and serve beyond borders, the session consisted of personal testimonies by several of their volunteers that have been on mission, each of them recounting how their hearts have been touched and transformed by their experiences.

In having different people coming together to work for a common mission and being on a journey together towards heaven on earth, Project Micah exemplified what it meant to love beyond borders. Through the stories and snippets of the missions that they have been on, participants gained insight into common themes of having received more than what they have given and having complete trust in the Lord during their mission work were shared.



The participants of A Step Beyond during a time of reflection and sharing.



Breakout track for HFF2019 moderated by former CHARIS Deputy Chairman Elizabeth Quah.

Humanitarian Forum and Fair

The Humanitarian Forum and Fair (HFF) is a biennial event organised by CHARIS which seeks to encourage dialogue, provide inspiration, and connect the community with organisations that manage humanitarian initiatives in the region and beyond. The upcoming HFF will bring together member organisations, partners and eminent local and foreign speakers for dialogue and engagement in humanitarian initiatives within the region for the first time since the onset of Covid-19. The event will take place on Saturday, 24th June 2023 at Catholic Junior College.

Work is already underway to prepare for HFF2023.

Key highlights include:

- A humanitarian forum where local and foreign speakers will share their expertise and experience on the nature of humanitarian aid that is needed, especially in this post-Covid-19 world and with the increasing frequency of natural disasters due to climate change.
- A fair showcasing CHARIS' member organisations and partners' humanitarian and disaster relief work. Visitors will be introduced to various volunteering opportunities, and other ways they can contribute to efforts to provide aid in the less developed societies that need them most.



Selling handmade items by the Canossian Daughters of Charity at the HFF2019 booths.

Unite

To unite the Catholic community, parishes, and member organisations for action towards answering the call of the poor, and to be in unity with the Caritas and other regional networks.



Vocational training is being conducted regularly for farmers and villagers in the Focolare Eco-Farm project, Tagaytay, Philippines. Pictured are pre-diaconate seminarians from different dioceses in the Philippines working on the farm.

"I in them and
you in me, that they
may become completely one,
so that the world may know
that you have sent me and
have loved them even
as you have loved me."

– John 17:23

Missions

CHARIS and our member organisations organise overseas mission trips that provide opportunities abroad for Catholics to put their faith into action. These mission trips also help to encourage the personal formation and growth of our volunteers in overseas mission work. Since the Covid-19 pandemic, overseas missions have been greatly affected. However, CHARIS has continued to actively support our member organisations through the shipment of supplies

overseas. These supplies help sustain and support our member organisations to continue their mission.

As we move forward into the new year, CHARIS will focus on supporting countries that are affected by disaster through the continuation of sending supplies, resumption of mission trips via our member organisations, and provision of training for our volunteers.



CHARIS Mission Friendship 2019 in Cebu, Philippines.

Outreach

CHARIS and our member organisations conduct outreach to the communities that we serve. Through the pandemic, we have continued to support our overseas beneficiaries in new and innovative ways, remaining united with them and responding in love.



ACTS started a new "Grow-your-own-food" programme in Battambang, which helps families to sustainably feed themselves.

A Call To Share (ACTS)

In the past year, ACTS has continued its outreach efforts to Battambang, Phnom Penh and Myanmar primarily through remote missions. For the mission in Battambang, a series of stewardship projects were initiated locally, such as a virtual walkathon, making and selling Christmas gifts, a children's book written by a local author and translated into Khmer, as well as workshops on growing edible plants. The funds raised touched more than 1,000 families and 5,000 individuals in Battambang through the distribution of rice, daily staples, t-shirts and items for school-going children.

Apart from conducting an online mission to remain connected to the community in Phnom Penh, ACTS also reactivated their food and oil programme with the Give Food, Give Hope, Give Life project to provide humanitarian food aid to 500 families made up of 3000 individuals from the poorest children attending the Don Bosco Schools.

Canossian Daughters of Charity

The Canossian Daughters of Charity manage the Canossa Home in Myanmar. Volunteers from Canossian Daughters of Charity conducted English and Mathematics lessons over Zoom for the Formation of Educators' Programme. Sr. Angela and the team of leaders also continued to conduct residential training courses for village educators who returned to the villages to give homeschooling to small groups of children since schools were closed. With the resumption of school activities on 1 June 2022, the pre-schoolers returned to school, and six teenagers completed their three-month nurse aid course.

To keep hope alive and remain connected with the Canossian Sisters, educators and children in Myanmar, rosary sessions were conducted on Zoom twice a month to pray together for the welfare of the people during these challenging times in the pandemic.



Volunteers conducting lessons over Zoom in English and Mathematics.



ICPE conducting their reverse carolling initiative at the rubbish dumpsite in Haragan.

ICPE Mission

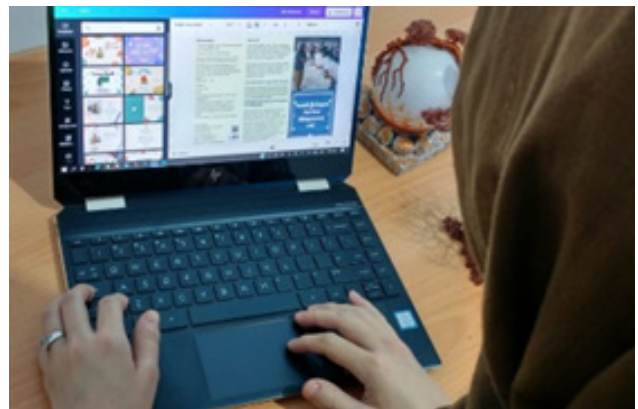
ICPE Mission conducts regular outreach through their ministries to reach out to the less privileged in the Rizal Province, Montalban and Haragan, Philippines. During Christmas every year, they conduct a reverse carolling project at the rubbish dumpsite in Haragan, reaching out to low-income families through prayer, singing of carols and providing them with a food hamper.

In Oriental Mindoro, Pinamalayan, Philippines, ICPE Mission focusses on evangelisation and community building in the villages through regular house visits, formation for leaders and youth ministry meetings. Throughout the year, they have supported 15 people with medical assistance (e.g., check-up, medication, operation and regular dialysis), sponsored four youths for their college studies and 20 youths with school supplies and uniforms throughout the year.

Jesuit Refugee Services (JRS)

JRS continues to engage the refugee community through LEAP@JRS - an educational and community building programme. To ensure that refugee students are 'future-ready', JRS organised life skills workshops, professional development sessions, and certified digital education programmes such as digital marketing, graphic design, and CISCO academy courses.

In addition, JRS developed its internship programme, facilitating virtual internships for refugee students with partners such as Church of Divine Mercy, Right People Renewable Energy (RPRE), Fieldseas, Multi Mitra Group, Impact Trekkers, B Lab Singapore and ODE Consulting.



Ms F, a refugee intern engaged by JRS Singapore for the past one and a half years, assists in producing publicity materials.

CHARIS also features inspiring stories from our communities, volunteers, member organisations and partners. Scan the QR code to find out more.





A session of Member Organisation Connect held on 15 January 2022.

Member Organisation Connect

Member Organisation Connect is held on a regular basis to forge closer ties with our member organisations who are instrumental in the work of CHARIS and our mission. These events aim to foster collaboration and inculcate a deeper desire for humanitarian work amongst our member organisations and the wider Church. Through these events, CHARIS also seeks to provide our member organisations with updates on our latest initiatives and programmes.

Building Trust in Community

CHARIS' Board, staff, and member organisations gathered on 30 July 2022 to participate in a workshop, "Building Trust in Community", organised by Catholic Leadership Centre. The workshop was held as a Member Organisation Connect event.

During the workshop, we delved deeper into understanding how we can nurture trust more effectively within our individual communities and as a united body in social mission. Insights were drawn from individual experiences, hands-on activities, and group sharing, covering topics such as components of trust and identifying key behaviours to establish trustworthy relationships.



CHARIS Board, staff and member organisations at the Building Trust in Community workshop.

With the resumption of in-person activities, CHARIS is happy to be able to interact with the wider community and share in our common mission as God's people.



CHARIS and our member organisations doing outreach at OLPS' BE Conference x Convention.

BE Conference at OLPS

On 18 June 2022, CHARIS had the opportunity to outreach to the youth, young adults, and parishioners of the Church of Our Lady of Perpetual Succour at the "BE Conference x Convention" along with our member organisations. A Call To Share (ACTS), ANAK-Tnk, Canossian Daughters of Charity (CDC), and Jesuit Refugee Service Singapore (JRS) were present alongside us to showcase their work of social mission abroad.

The two-day event consisted of keynote addresses, tailored workshops and a conference which brought together Catholic businesses and organisations to showcase their work. With the purpose of allowing the youths to discover their personal mission and ways in which they can serve, the event provided an opportunity for the youths to reconnect with themselves, their relationship with God, and to re-engage with each other as a community journeying together.



Representatives from ACTS interacting with a member of public.

Enable

To enable Catholic individuals, communities and organisations undertaking overseas humanitarian work through empowerment and capacity building.



CHARIS supported Cahaya Masa Depan, a member organisation, with the shipments of sanitisers and N95 masks to be distributed to the less fortunate in Riau Islands, Indonesia.

"Like good stewards of the manifold grace of God, serve one another with whatever gift each of you has received."

-1 Peter 4:10

Every October, CHARIS holds its annual fundraising where donation envelopes are distributed across the 33 parishes. In this Humanitarian Month with the theme "Faith and Love Multiplied", we witnessed an outpouring of support through the unity of Catholics.

This year, we also launched appeals for emergency situations like Typhoon Rai in the Philippines, the South Asia Floods and humanitarian aid for the displaced in Eastern Europe. Through the generous contributions of our donors, we have raised S\$2.5 million in the financial year of 2022.



Goodie bags containing school essentials were distributed to 2,500 students and staff by the Apostolic Prefecture of Battambang.



CHARIS supported Tana River Life Foundation for the construction of a science laboratory in Hurara Secondary School in Kenya.

Humanitarian Aid Fund

The CHARIS Humanitarian Aid Fund (HAF) was established to support the overseas humanitarian work of the church in Singapore. It enables CHARIS to provide humanitarian assistance beyond just victims of natural disasters to all other forms of crises, adverse circumstances, or humanitarian needs that may occur overseas.

Donations to the CHARIS HAF are used to provide grants to organisations undertaking disaster relief and humanitarian work. Humanitarian situations cover natural disasters and other adverse circumstances faced by the poor and needy, especially in developing countries in the region. These include projects and initiatives to provide food, medical aid, and shelter for immediate relief as well as the long-term support of those displaced and in need.

Requests for grants for the CHARIS HAF go through a rigorous grant process that includes evaluation, due diligence, approval, disbursement, monitoring, and reporting. The grant process and principles of CHARIS funding are available to all grant applicants and are published on the CHARIS website. The stringent process ensures proper accountability and usage of funds. CHARIS also favours high-impact projects, that can provide measurable outcomes and change lives in enduring ways.

Majority of CHARIS' funding for disaster relief are through Emergency Appeals, orchestrated and coordinated through Caritas Internationalis. These Emergency Appeals undergo an expedited process to respond quickly to all kinds of emergencies from an earthquake or typhoon to famine or pandemic or a refugee crisis. These appeals will enable individuals to rebuild livelihoods, provide clean drinking water, basic sanitation services, and hygiene items.

During the year, CHARIS approved **49 grant requests**, amounting to a total of more than **S\$1.8M** in grants pledged.

Covid-19

Due to the ongoing Covid-19 pandemic, there are dire humanitarian needs across the world that require prompt relief and aid. During these times, CHARIS has prioritised such urgent needs in our region and has disbursed over S\$615,000, reaching over 46,000 beneficiaries.

Cambodia

S\$100,000 for lunches for needy students, and humanitarian packages that included food and farm aid, benefitting over 14,000 beneficiaries.



Distribution of food relief packages by the Apostolic Prefecture of Battambang for families and individuals who have lost their livelihoods due to the pandemic.

Myanmar

S\$30,000 to provide food supplies like rice, eggs, beans, and salt to almost 7,000 poor and needy.



India

S\$42,000 for healthcare facilities, medical treatments, vaccinations, and capacity building for over 14,000 beneficiaries.



A patient receiving medical attention at a Second Level Treatment Centre set up by Caritas India.

Malaysia

S\$6,000 to provide food supplies like rice, eggs, and flour to more than 900 migrants affected by the pandemic.



Recipients of the food aid, including the families of children studying at the Community Learning Centre of the parish of St. Joseph Papar.

Philippines

S\$14,000 to provide food and hygiene supplies and to increase food security for 132 poor and needy beneficiaries.



Fr. Dave Villaceran in the community led farm for sustainable relief and food security.

Vietnam

S\$45,000 for the distribution of hygiene supplies and basic staple food of eggs, rice, and noodles to more than 9,000 beneficiaries.



Basic food packs were distributed to the poor in Binh Thanh District, Ho Chi Minh.

Disaster Response

CHARIS' operational role is to coordinate the Singapore Archdiocesan response to disasters. Activities for disaster response can be viewed in three stages - Preparation, Relief, and Reconstruction.

Typhoon Rai, Philippines

In December 2021, Typhoon Rai hit the Philippines and devastated the southern and central regions of the archipelago. Extensive damage to infrastructure and agriculture was recorded, affecting houses, hospitals, and schools. The official death toll exceeded 400, and as many as 925,000 homes were damaged or destroyed.

CHARIS supported NASSA/Caritas Philippines with S\$50,000 for the construction of transitional shelters for the 236 displaced people, and also disbursed S\$30,000 to the Daughters of Mary Help of Christians in the Philippines to distribute emergency supplies comprising food, household items, and hygiene products for 2,000 victims.



Devastation caused by Typhoon Rai.



A house damaged from the monsoon in Pakistan.

South Asian Floods

From May to July 2022, torrential rain deluged India, Bangladesh, and Pakistan, leading to landslides and flash floods. The floods have affected millions across the countries. People were displaced, lives were lost, livelihoods were destroyed, and access to basic necessities like food and clean water was lost when infrastructures were damaged.

CHARIS supported Caritas India, Caritas Bangladesh, and Caritas Pakistan with a total of S\$90,000 to meet the immediate needs of over 4,000 affected people, especially the vulnerable population. Initiatives included the provision of shelter, healthcare, food, sanitation, protection, etc.

Heat Wave, India

Beginning in March 2022, India started experiencing a severe heat wave with temperatures rising above 40 degrees Celsius. Due to the extreme weather conditions, the homeless, slum dwellers, farmers, and daily wage labourers experienced a higher risk of heat stroke and health complications. The heat wave has also resulted in the loss of lives, and negatively impacted agriculture in the country.

CHARIS pledged S\$30,000 to Caritas India to alleviate the impact of the heat wave. Initiatives included cooling centres, distributing heat resistant paints and tarpaulin sheets, and awareness generation activities.



Supplying safe drinking water to the vulnerable at hotspots in the slums.

Grants

With the aim to support efforts and programmes across Asia and beyond, CHARIS provides grants to help organisations serve and improve the lives of communities in need through maintenance, infrastructure, and education.

Poland



Slovakia



Humanitarian Crisis in Ukraine

The open conflict in Ukraine resulted in the loss of civilian lives, livelihoods, damage to infrastructure, food shortages, and the displacement of many. The local Caritas offices worked to mobilise aid and effectively respond to the needs of the vulnerable. In an immediate response,

CHARIS disbursed S\$100,000 each to Caritas Ukraine and Caritas SPES to meet the essential needs of those affected by the conflict. In addition, CHARIS also supported Caritas Poland in assisting the refugees from Ukraine.



Caritas Odesa (Southern Ukraine) provided lunch at the railway station for the internally displaced.

Empowering Women in Rural India

In the rural areas of Virudhunagar to Theni districts in Tamil Nadu, India, women face constraints in engaging in economic activities because of gender-based discrimination and social norms, disproportionate involvement in unpaid work, and unequal access to education, healthcare, and other services.

CHARIS has disbursed over S\$37,000 towards the empowerment of these women by involving them in income-generating activities and providing them with livestock and petty shops. The initiatives will enable women to become self-sufficient and improve the household's financial stability.

Pakistan



Bangladesh



Kenya



Uplifting Underprivileged Students in Sri Lanka

Though many years have passed, many parents in Sri Lanka still face the effects of the civil war and are struggling to provide their children with basic needs and proper education.

CHARIS contributed over S\$35,000 to Caritas Sri Lanka towards providing opportunities for impoverished and financially disadvantaged students to have better facilities and resources, including education, food, and healthcare. These students are enabled to secure a stable job to break out of the poverty cycle and contribute back to their community.



Students receiving education.

Shelter for the Homeless in Cambodia

Project Kyrie, a member organisation of CHARIS, received a donation of tunnel tents which CHARIS then dispatched to the Salesian Sisters of Don Bosco in Cambodia, to be provided as shelter for the vulnerable living in the slums, protecting them from the surrounding and weather conditions. The Sisters, who provide education and assistance to the needy families living in the slum areas and remote villages, came to know of the need for shelter through their encounters with disadvantaged families living in the area.



Setting up the tunnel tents.

Sanitation for Typhoon Rai Survivors in the Philippines

In the province of Cebu, Philippines, the onslaught of Super Typhoon Rai caused devastating damage on a similar scale to Haiyan. The Roman Catholic Archbishop of Cebu – Relief and Rehabilitation Unit oversaw the rehabilitation efforts of 135 affected families with shelters, but the shelters were lacking any water, sanitation, and hygiene facilities.

CHARIS supported them with S\$30,000 for the construction of toilets for the shelters, which will improve the hygiene of the beneficiaries.



Continuous Improvement

Internal Audit

To ensure good governance and provide assurance to the CHARIS Audit Committee and Board of Directors that proper risk management and internal controls are in place, CHARIS engaged Shared Services for Charities for a three-year internal audit plan. A continuous internal audit service provides independent assurance of the control environment that supports the delivery of CHARIS' objectives.

Our internal auditors completed a review of our governance as well as functions and processes for fundraising and donation management in the last financial year. This year, they conducted a review on CHARIS' existing Personal Data Protection Act (PDPA) policy, as well as our payment, procurement, and cash management processes. The audit reports were presented to the Audit Committee and approved by the CHARIS Board.

Website Revamp

Launched on 1 July 2022, the newly redesigned CHARIS website aims to improve readability and usability. With restructured site navigations, users can better navigate to their intended purpose of visiting the site and find relevant information about CHARIS more easily.

Through the revamp, the use global buttons also allow for a seamless user experience between the corporate site and the Digital Engagement Platform. Furthermore, to ensure that the website would be visually engaging

and aligned with CHARIS' brand guidelines, it was redesigned to a modern standard incorporating graphics and pictures.

Launch of Digital Engagement Platform

The Digital Engagement Platform (DEP) is a centralised platform aimed at improving donor and volunteer engagement through interactive pages and self-service updates. DEP which has been branded as Make Hope Happen, showcases fundraising campaigns, volunteering opportunities and events organised by both CHARIS and its member organisations.

Since the launch of DEP on 1 July 2022, CHARIS has onboarded our 19 member organisations onto the platform, increasing their reach and online presence through updating their member organisation profiles and listing their volunteering opportunities.

With DEP, there has been a significant increase in donor and volunteer engagement for our member organisations. With a larger pool of donors and volunteers on DEP, our member organisations are now able to gain access to a wider audience to raise awareness of the causes that they support. Through listing a volunteering opportunity on DEP, our member organisation, Jesuit Refugee Services, has successfully gained new volunteers for their cause in finding mentors who would be able to train and equip refugees with professional skills.

Member Organisations

Our member organisations are Catholic organisations and groups within the Archdiocese of Singapore who are involved in overseas humanitarian work. There are 19 member organisations at present, and CHARIS continues its outreach to help all who are engaged in overseas humanitarian work.



Children in front of the mini-assembly hall at the Pace Bene Ecological Learning Centre supported by Clare's Missionary.

"No one should follow what he considers to be good for himself, but rather what seems good for another. Let them put Christ before all else; and may he lead us all to everlasting life."

– St Benedict



A Call to Share

ACTS is a multi-parish organisation, founded with the aim of sharing their experience of Christ, our skills and resources, with the poor and needy overseas. Started in Cambodia more than 10 years ago, ACTS has become the largest overseas Catholic mission ministry in the Archdiocese of Singapore with missions to Cambodia, Myanmar, the Philippines, and Vietnam. ACTS runs a year-round humanitarian programme which includes disaster relief and annual advent missions with over 600 participants. ACTS collaborates with local Churches on projects which focus on education and medical assistance.



Agape Human Wellness

AHW was founded in 2000 as a Singapore-based charity committed to supporting children, youth, and senior citizens of low-income families and impoverished communities in both local and overseas communities. AHW has a universal purpose that serves everyone regardless of race, language or religion. Their aim is simply to help the poorest of the poor, with the most basic of human needs in terms of food, shelter, and education. AHW invests in the lives of the less fortunate and works with individuals and NGOs in promoting initiatives to improve the basic living conditions and build healthy environments to empower the less fortunate to thrive in their own lives and communities.



ANAK-Tnk

ANAK-Tnk is a non-profit organisation incepted in 1998, providing professional care for thousands of street and slum children, as well as scavengers and mentally disabled children in Manila, Philippines. Catering to their health, nutrition, and education needs, with the goal of reconciliation with their families, ANAK-Tnk hopes to give them a second chance at life.



Cahaya Masa Depan

Cahaya Masa Depan (CMD) can be translated from Bahasa Indonesia as "Light of the Future". It is a charity organisation that was created to support underprivileged children from the Riau Islands to pursue their studies and be able to empower the local children to break the poverty cycle. The personalised follow-up of each student during their studies (help in defining objectives, follow-up of school reports, meetings with teachers, moral support) further serves to form the child. Over the past four years, CMD has sponsored multiple children aged 15 to 23, for education from high school and university, and some have graduated and are contributing to their communities as nurses and engineers.



Canossian Daughters of Charity

Canossian Daughters of Charity are engaged in ministries of charity to communicate God's love through service to the poorest and bringing meaning to their lives. Their humanitarian work in Myanmar involves the formation of children and youth, training young women to be educators of children in villages and the setting up of a small vocational training centre to equip disadvantaged youth with hospitality skills so as to prepare them to find employment. They share their mission with lay associates and volunteers who draw inspiration from the Canossian spirituality.



Catholic Architectural Guild

Catholic Architectural Guild (CAG) is a lay apostolate that consists of Catholics from the Architectural industry. Incorporated as a CLG on 16th November 2020, it is under the spiritual guidance of Msgr Fr. John Paul. The CAG supports the Archdiocese and the larger community in four main areas of focus, namely in Architectural Guidance, Faith Formation, Outreach through Church Architecture, and Missions.



Catholic Medical Guild

Catholic Medical Guild is a community of healthcare professionals which aims to integrate faith, life, and work through the ethical practice of medicine and science, and in service to the community. They aspire to be an authoritative voice and reference point on bioethical issues.



Catholic Nurses' Guild

Catholic Nurses' Guild is an association of nurses which strives to uphold nursing competence according to Christian moral principles. It fosters and promotes professional and spiritual growth of its members. CNG participates in pastoral and community programmes for the sick, handicapped, and elderly. It actively supports the work of several Catholic institutions including the Catholic Aids Response Effort, the Archdiocesan Commission for the Pastoral Care of Migrants & Itinerant People (ACMI).



Clare's Missionary

Clare's Missionary lives out the concept of 'Mission in My Backyard' by bringing Christ to the Marketplace and into people's daily lives. Guided by the spirit of St Francis of Assisi, their works seek to reveal God through their care for all of God's creation. Outreach at Clare's Missionary embodies the twin spirit of evangelisation and service, through its educational programmes helping needy families and running of a Thrift Corner that promotes Care for Creation. Proceeds from the store are channelled towards missionary work, including abroad through collaborative projects with the Franciscan Sisters of the Immaculate Conception (FSIC) Sabah, partners, clergy, and volunteers in Kota Kinabalu, Sabah, and Labuan in Malaysia.



Couples for Christ

Couples for Christ is a worldwide family renewal ministry that seeks to renew and build strong Christian marriages and families within the parishes where it is present. Its twofold mission is to build both the Church of the Home and the Church of the Poor. CFC Singapore runs the Christian Life Programme in parishes and organises mission trips to facilitate family life programmes.



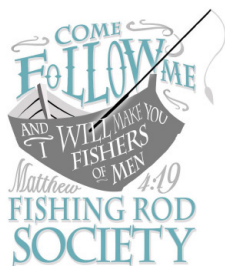
Epiphany

Epiphany Parish Mission Group's aim is to bring the love of Christ to the Riau Island communities through its Teach & Learn English programme and other educational courses with the long-term aim of uplifting the standard of living of its target beneficiaries. They also help to build Catholic values by supporting Catholic institutions of education.



Father Damien Society

Father Damien Society (FDS) is a lay apostolate social mission ministry that started in 2009 at the Blessed Sacrament Church. FDS supports needy causes in Singapore and neighbouring countries. It has served the needs of the orphans and orphanage at Rempang, Batam. FDS also supports a kindergarten at Punggor, Batam. FDS is also helping with the education of the youth in Bagong Silang, Philippines. FDS has also been working closely with SILRA, a home for the rehabilitation of lepers.



Fishing Rod Society

Fishing Rod Society was founded in 2000 and focuses on education for the poor and comfort for the sick. They serve the marginalised refugee children from Myanmar at the Agape Centre in Kuala Lumpur, empowering them with knowledge and skills to increase their employability. In 2009, the Zutong Refugee Catholic Learning Centre (ZRCLC) was set up as a safe learning place for the Zutong refugee children. With the support of the Catholic Medical Association of Malaysia, the ZRCLC also provides free medical care for the refugee community. Today, the centre supports refugees across different tribes from Myanmar and has plans to reach out to the larger refugee community in Malaysia.



The Focolare Movement

The Focolare Movement, officially known as the Work of Mary, is inspired by Jesus' prayer to the Father, "May they all be one" (Jn 17:21). Their goal is to promote universal brotherhood and therefore a united world in which people respect and value diversity. During the Covid-19 pandemic, the Meals of Love Project pushed them out of their comfort zone to draw close to the "Cry of Jesus" in those suffering in Ho Chi Minh City, Vietnam. The Integrated Sustainable Eco-Farm Project in Tagaytay, Philippines, inspired by the Laudato Si' of Pope Francis, supported the local communities suffering from the dual devastation of volcanic ashes when Taal volcano erupted and the Covid-19, with jobs and organic vegetables.



Institute for World Evangelisation - ICPE Mission

ICPE Mission is dedicated to the formation and training of Catholics so that they may become more effective evangelisers. The ICPE Mission community in the Philippines serves the less privileged there through faith formation, medical assistance, clothes, health supplements, education sponsorship, microfinancing and training that empowers and provides skills for living.



Jesuit Refugee Service

Active in over 50 countries, JRS is a worldwide Catholic organisation with a mission to accompany, serve, and advocate on behalf of refugees and forcibly displaced persons. JRS Singapore supports the projects of other JRS organisations in the Asia Pacific region by sending financial and material aid.

In Singapore, JRS focuses on raising awareness of refugee issues and through LEAP@JRS, developing programmes which nurture digital, professional and life skills to enhance internship and entrepreneurship opportunities for refugees. JRS reaches out to Singapore's migrant community by organizing recreational activities and skill-based workshops.



Project Kyrie

Project Kyrie believes that the service of Charity should be interwoven into our daily lives. We all have excesses, connections, and knowledge to share to make a positive difference in the lives of another.

Project Kyrie facilitates the connections between those who have and those who need. Their mission is to help the less privileged in Singapore and overseas. They work with trustworthy partners on the ground whilst ensuring due diligence for those who support the projects at hand.

They have since 2005 extended assistance to Cambodia, Myanmar, Philippines, India, Ukraine, Poland, Sri Lanka, and Africa. Currently have projects supporting Nazareth house for boys at risk in Myanmar and Needy supported by the Salesian Sisters in Myanmar, Cambodia and Sri Lanka.



Project Micah

Project Micah seeks to build long term partnerships with overseas local orphanages and communities through education, leadership skills, and to instil a culture of sustainability. Their mission began in Myanmar, at an orphanage to provide girls from impoverished families and orphans with food, education, and lodging. They have since reached out to other orphanages around Myanmar to improve educational and living conditions. Project Micah hopes that their works of service may inspire the children to share the love of learning and give back to their communities.



Sowers in God's Name (SIGN)

SiGN is a Parish-based overseas mission group from the Church of St. Francis Xavier, conceived on 5th September 2009, in the year of the Parish's 50th anniversary celebrations. Since then, they have sent numerous missions to Paitan in Sabah, Malaysia in support of the Franciscan Sisters of the Immaculate Conception; and subsequently to Nazareth Bush School in Myuang Myiek, Myanmar to help with the faith formation.

Board of Directors



Stephen Raj
Chairman

has been actively involved in various efforts in the Archdiocese over the years and had previously served as the President of the Catholic Business Network. He has been involved in the Information Technology industry for more than 25 years and is currently a Partner (Head of Global Sales) in the Telco Strategic Business Unit of NCS, a SingTel company. He had previously worked in NTT, Accenture & Arthur Andersen. He worships at the Church of St. Alphonsus (Novena Church).



Josephine Koh
Deputy Chairman

is a Consultant in Dentons Rodyk LLP, Singapore. She has 30 years of legal experience, specialising in corporate work and cross-border transactions. She serves as a catechist for the youths, as well as a lector in her parish. She is also the honorary secretary of Children's Aid Society, Singapore, and is passionate about safeguarding the rights and interests of children, youths, and women.



Colin Lim

is the Chief Information Officer at the Ministry of Health, Singapore. He has over 25 years of working in both the public and private sectors. Colin's voluntary work includes appointments on the Board of the Singapore Medical Association Charity Fund and the Employability and Employment Committee of Yellow Ribbon Singapore. Colin is married with teenage twins and worships at the Church of St Ignatius.



Dr Damian Png

is a Consultant Urologist in Private Practice. He was previously the Chairman of A Call To Share (ACTS) and is currently a Board member of the ACTS CLG. He has led mission trips to Cambodia since 2010 and is in the choir in the Church of the Holy Cross. He is married with seven children.



Elaine Chan

is a Partner of WongPartnership LLP and Joint Head of the Financial Services Regulatory Practice. She has been in legal practice for over twenty years. She is a parishioner of the Church of Our Lady of Perpetual Succour (OLPS). She is married with three children.



Dr Jeyaraj Prema Raj, Augustine

is a Hepato-Biliary, Pancreatic and Liver Transplant Surgeon. Currently, he is the Head of the SingHealth-Duke NUS Transplant Centre. As a member of the Indonesian Red Cross, he has participated in medical missions in Indonesia. He is passionate about Humanitarian Aid and of galvanising members of the Catholic community to render aid, to communities in need in the world, irrespective of their background. He strongly believes that as a Catholic community in Singapore, we should step outside ourselves, and in humility and service, go out to those who are in need of aid, as witness to our faith.



Joachim Toh

is the Executive Director at Clarity Singapore. Prior to this, he was the Deputy Chief Investment Officer at Nanyang Technological University Investment Office, and formerly held the Chief Operating Officer and DY CIO position at NUS. He also held the position of Executive Vice President at Great Eastern Holdings. He holds a BBA from the University of North Texas and is a Chartered Financial Analyst (CFA) (1992). Joachim worships at the Church of the Holy Family and is serving in the Ministry of Hospitality (Warden). He is married with four children.



Joseph Koh

is an entrepreneur and ex-religious. He joined the Orders of Friars Minor in 2004, discerning to become a Franciscan priest serving the poor and needy. Previously the Chief Operating Officer of a now SGX-listed payments company, Joseph is active in different start-ups that span the fintech, jewellery, healthcare, and education sectors. Joseph is married with two children. He currently worships at St. Joseph Church (Bukit Timah) and the Church of St. Anthony.

*"Everything comes
from love, all is ordained
for the salvation of man,
God does nothing without
this goal in mind."*

– St Catherine of Siena



Leona Lim

is a Divisional Manager in Group Finance at Jardine Cycle & Carriage. She has 20 years of experience in Finance, focused on strategy, mergers & acquisitions, and valuation. Leona is a Chartered Accountant (ISCA) and a Chartered Valuer and Appraiser (IVAS). Leona is a parishioner at the Church of Christ the King.



S. Devendran

is the CEO of Sree Narayana Mission (Singapore), a charity with an IPC status that provides services in the eldercare sector and community programmes for the less privileged. He is a retired army officer and was a recipient of the SAF Overseas Training Award. He serves with several community organisations such as the Yishun Primary School Advisory Committee. He also currently chairs the Singapore Prison Service Board of Visitors and was appointed a Justice of the Peace by the President of Singapore in 2020. He serves as a lector in the Church of Christ the King and as a warden in the Church of Our Lady of Lourdes.



Teresa Mok

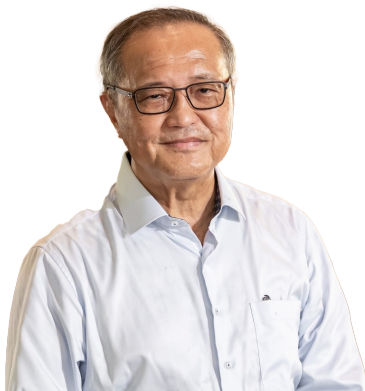
is an independent consultant who works with organisations to enhance strategy implementation, in areas such as workforce management, organisation transformation and change management. She previously worked in Ernst & Young Advisory and in various agencies in the Singapore public service. Teresa worships at the Church of Our Lady Queen of Peace. She volunteers with Catholic Leadership Centre and SSVP's Milk and Diapers Programme. She is married with three children.



Thomas Low

is currently the Client Delivery Lead serving Homeland Security for NCS, a SingTel company. With 25 years of experience in the Information Technology space, he previously worked in Accenture, Sun, Red Hat, and Dell-EMC. Thomas worships at the Church of the Holy Spirit and had served many years in Children's Liturgy and is a catechist journeying with youth towards the Sacrament of Confirmation.

Board of Advisors



Willie Cheng

was formerly Country Managing Partner of Accenture. He is currently on the boards of several commercial and non-profit organisations. Willie was a Council Member of the Archdiocesan Crisis Coordination Team. He is Chairman of Catholic Foundation, Trustee of CFL Lumens Trust, a council member of Archdiocesan Land and Properties Singapore and the Church Governance and Structure Committee, and an advisor to Catholic Business Network and Catholic Preschool Education Singapore. Willie and his wife, Julie, are a presenting couple with the Marriage Preparation Course. He is a Warden at the Church of the Holy Family.



Rev Fr. Colin Tan, SJ

was on the first Board of Caritas and served as the Spiritual Director of the Jesuit Refugee Service (JRS). He was also the Chaplain of the Catholic Medical Guild and served for six years as Regional Superior of the Jesuits of Malaysia-Singapore Region. He is currently on the Board of Advisors of CHARIS after serving two terms on the Board of Directors, is the Spiritual Director of Catholic Business Network, and the Parish Priest of the Church of St. Ignatius.

Executive Team



Linus Ng

Executive Director

*Appointed on 12 November 2018



Veronica Chow

Finance & Administration Manager



Samantha Yeo

Executive



Ryan Aw Yong

Executive



Mervyn Lim

Executive



Juliana Pathy

Executive

Committees

Executive Committee

Chairman: Stephen Raj
Deputy Chairman: Josephine Koh
Member: Leona Lim

Audit Committee

Chairman: Joachim Toh
Members: Augustine Teh
Cecilia Lim
Susan Teh
Veronica Chow

Finance Committee

Chairman: Leona Lim
Members: Dorinda Ong
Elizabeth Quah
Li-Lian Kong
Veronica Chow

Membership Committee

Chairman: S. Devendran
Members: Anand Jude Anthony
Edmund Wong
Francis D'Cruz
Richard Lau
Steven Tan
Veronica Chow

DR & Missions Committee

Chairman: Dr Prema Raj Jeyaraj
Members: Antaeus Lim
Colin Chua
Dominic Lim
Jerome Teo
John Lee
Joseph Fernandez
Mervyn Lim

Digital Engagement Platform Committee

Chairman: Colin Lim
Members: Dr Damian Png
Joseph Koh
Josephine Koh
Stephen Raj
Teresa Mok
Thomas Low
Linus Ng
Ryan Aw Yong

Fundraising Committee

Chairman: Joseph Koh
Members: Linus Koh
Mark Joven
Philip Lim
Ryan Aw Yong

Communications Committee

Chairman: Teresa Mok
Members: Andre Yeo
Caroline Leong
Jeffery Tan
Samantha Yeo

Information Technology Committee

Chairman: Colin Lim
Deputy Chairman: Thomas Low
Members: Joseph Koh
Kenneth Ng
Ruby Gomez
Mervyn Lim

Grants Committee

Chairman: Elaine Chan
Members: Benjamin Png
Francis D'Cruz
Michelle Constantine
Juliana Pathy

Volunteers & Outreach Committee

Chairman: Josephine Koh
Members: Antaeus Lim
Antony Lee
Christina Wee
Genevieve Liaw
Raymond Rueda
Mervyn Lim

Humanitarian Forum & Fair Committee

Chairman: Thomas Low
Deputy Chairman: Josephine Koh
Members: Caroline Leong
Christian Eber
Elizabeth Quah
Li-Lian Kong
S. Devendran
Richard Lau
Linus Ng
Mervyn Lim
Ryan Aw Yong

Partners



Caritas Internationalis (CI) is a confederation of over 160 members who are working at the grassroots in almost every country of the world. When a crisis hits, Caritas is already on the ground. Inspired by the Catholic faith, Caritas is the helping hand of the Church - reaching out to the poor, vulnerable, and excluded, regardless of race and religion, to build a world based on justice and fraternal love. CI has its headquarters in Rome, coordinating emergency operations, formulating development policies, and advocating for a better world for everyone. CHARIS had a shared membership to CI with Caritas Singapore since its launch in 2010 and became a full-fledged member of the Confederation at the CI 21st General Assembly held in Rome in May 2019.



Caritas Asia (CA) is one of the seven Regional Offices under the Confederation of Caritas Internationalis (CI). It was established by the Asian MOs, with the endorsement and approval of the confederation, during the General Assembly of CI in 1999 in Rome. It currently has 25 member organisations in 24 countries in Asia, including CHARIS.

The primary role of Caritas Asia is to serve and support the member organisations in the region in the achievement of their mission, in conformity and under the guidance of the local and universal Church, and in line with the decisions and the plans approved by the General Assembly of Caritas Internationalis. In fulfilment of this role, Caritas Asia has the responsibility to intensify interchange and mutual aid among the member organisations for the promotion and harmonisation of their work and to achieve the goals pursued in the region by the Confederation.



God's Love in Action

Caritas Singapore is the official social mission arm of the Catholic Church in Singapore, and the umbrella body for 26 Catholic member organisations whose work touches the lives of many regardless of race or religion. Caritas Singapore aims to be the manifestation of God's Love in Action. Through their programmes, they journey with people in need in the community toward empowerment and a better future. The Caritas Singapore family's work supports the poor and destitute; families, children and youth; people with physical or mental challenges; those with terminal illnesses or HIV/Aids; the incarcerated; and migrants in Singapore.

Caritas Singapore is a member of Caritas Internationalis, a global confederation of over 160 humanitarian organisations. CHARIS is a sister organisation to Caritas Singapore.

Community

We are truly grateful and blessed for our community, including all our member organisations, donors, volunteers, advocates, and organisations that have supported us. It is only through a united effort as many parts of one body that we can do God's work, and we pray that everyone will be able to encounter God through these acts of love and service.

We would like to express our gratitude once again!



ANAK-Tnk volunteers and Fr Matthieu Dauchez (front row, extreme right) after the baptism of 22 former street children on July 9, 2022.

"May the God of steadfastness and encouragement grant you to live in harmony with one another, in accordance with Christ Jesus, so that together you may with one voice glorify the God and Father of our Lord Jesus Christ."

– Romans 15:5-6

Corporate Governance Report

Caritas Humanitarian Aid & Relief Initiatives (Singapore) Ltd (CHARIS) is established as a company limited by guarantee (CLG) under the Companies Act (ACRA No: 201715440W), and a registered charity under the Charities Act (UEN No: 201715440W).

CHARIS is the umbrella body for overseas humanitarian aid by the Archdiocese of Singapore. It was first launched as an archdiocesan body on 20 August 2010 by Emeritus Archbishop Nicholas Chia, and subsequently incorporated as a CLG on 2 June 2017. CHARIS is committed to achieving high standards of good governance and accountability of funds raised and disbursed.

Regulatory Conformance

As a CLG and registered charity set up to facilitate overseas humanitarian aid within the Catholic Church, CHARIS complies with the provisions of the relevant legislation and rules. It abides by the regulations of the Accounting and Corporate Regulatory Authority (ACRA) and the Commissioner of Charities (CoC), and has in place structures and processes to conform to them.

A requirement by the CoC is the Code of Governance for Charities. With annual receipts from S\$500,000 to less than S\$10 million, CHARIS is required to comply with the Intermediate Tier of the Code's Governance Evaluation Checklist. CHARIS' compliance with this checklist is provided on pages 41 to 43.

As a Catholic organisation, CHARIS is also administered under the guidance of Canon Law, reflecting and upholding Catholic ethos in its practices.

Board of Directors

An independent board of directors provides oversight and guidance to the CHARIS' plans and strategic directions. None of the board members receive any remuneration for their work with the CHARIS. All are required to declare their board representations and disclose any conflict of interest concerning any transaction (proposed or otherwise) with CHARIS.

There are currently 12 directors comprising laity with relevant backgrounds, including accounting, legal, fundraising, communications, technology and corporate governance. Their attendance at the quarterly board meetings is shown on page 44.

Board Committees

The board is supported by 12 committees comprising over 30 volunteers from diverse and relevant backgrounds. Each of these infrastructural and programme committees is chaired by a board member who ensures alignment with the CHARIS' overall strategy. In addition, each committee operates under their respective board approved terms of reference and is supported by a secretariat from the executive team. A full listing of the committees is provided on page 36.

Executive Team

A team of 5 staff, led by an executive director, handles the day-to-day operational affairs of CHARIS. The team executes the strategic plan set by the board and is fully accountable to it. None of the CHARIS staff is a close family member of either the executive director or any board member. The Executive Committee, with policy guidance from the Archdiocesan Office for Human Resources, reviews and handles matters relating to human resource within CHARIS.

Policies and Practices

CHARIS has a set of established policies and practices compiled into a Board Handbook as a single point of reference that guides the board and secretariat in the proper conduct of the CHARIS' affairs. These cover areas such as conflict of interest, whistleblowing policy, fundraising, financial management, grant management, volunteer management, communications, and a Code of Ethics. The Handbook contains separate sections on the applicable regulations, board composition, duties and responsibilities, board processes, programmes and operations, and secretariat matters.

Financial Accountability and Transparency

The Audit and Finance Committees provide oversight of the CHARIS' financial processes and reporting, with the aim of continuous improvements in accountability and transparency. Working with public accounting firm RSM Chio Lim LLP, CHARIS produces an annual set of audited accounts in accordance with the provisions of the Companies Act, the Charities Act, and the Charities Accounting Standard ("CAS"). The full set of financial statements for the period under review is on page 45 - 65.

In financial year 2021, the CHARIS Board and Audit Committee engaged Shared Services for Charities (SSC), with funding from the Ministry of Culture, Community and Youth (MCCY) to develop a three-year internal audit plan. This comprehensive independent evaluation of CHARIS' processes and procedures aims to provide assurance to CHARIS stakeholders that proper risk management and internal controls are in place.

Governance

Evaluation Checklist

Governance in the charity sector refers to the systems and processes for managing the overall direction, effectiveness, supervision, and accountability of an organisation. In Singapore, best practices in governance are set out in the Code of Governance for Charities and Institutions of a Public Character (IPC) ("the Charity Council Code") which was first introduced by the Charity Council in 2007. The Code was refined in 2011 to provide greater clarity and relevance.

The Charity Council also launched a Governance Evaluation Checklist (GEC), designed to help charities and IPCs to self-evaluate the extent they have complied with essential guidelines in the Code of Governance for Charities and IPCs. For the purpose of this report, CHARIS provides below our completed GEC for the financial year ended 30 September 2022.

S/N	Code Guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
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 staff ¹ 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		Not Applicable
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		Not Applicable
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	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied	
Conflict of Interest				
7	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied	

S/N	Code Guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
8	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				
9	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				
10	The Board approves documented human resource policies for staff.	5.1	Complied	
11	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	
12	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied	
Financial Management and Internal Controls				
13	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	
14	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	Complied	
15	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied	
16	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	6.1.4	Complied	
17	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 18 if "No")		Yes	
18	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 19 if "No")		Yes	

S/N	Code Guideline	Code ID	Response (select whichever is applicable)	Explanation (if Code guideline is not complied with)
19	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 20 if "No")		No	
20	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	Complied	
Disclosure and Transparency				
21	The charity discloses in its annual report — the number of Board meetings in the financial year; and 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 22 and 23 if "No")		No	
22	No governing board member is involved in setting his own remuneration.	2.2		Not Applicable
23	The charity discloses the exact remuneration and benefits received by each governing board member in its annual report. OR The charity discloses that no governing board member is remunerated.	8.3		Not Applicable
	Does the charity employ paid staff? (skip items 24 and 25 if "No")		Yes	
24	No staff is involved in setting his own remuneration.	2.2	Complied	
25	The charity discloses in its annual report — a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity's subsidiaries) exceeding \$100,000 during the financial year; and b) whether any of the 3 highest paid staff also serves as a governing board member of the charity. The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.	8.4	Complied	

Notes:

¹Staff: Paid or unpaid individual who is involved in the day to day operations of the charity, e.g. an Executive Director or administrative personnel.

²Volunteer: A person who willingly serves the charity without expectation of any remuneration.

Meetings for Board of Directors for FY2022

Our volunteer Board of Directors are appointed by the Archbishop of the Catholic Archdiocese of Singapore. The table below shows the Board Meeting attendance of our Board of Directors in our financial year of 2022 (1 October 2021 to 30 September 2022).

Board Member (FY2022)	Total Board Meetings FY22 = 4	Board Meeting 2021-4 21 Oct 21	Board Meeting 2022-1 20 Jan 22	Board Meeting 2022-2 21 Apr 22	Board Meeting 2022-3 21 Jul 22
Dorai Raj Stephen s/o Arputharaj	4	Y	Y	Y	Y
Koh Li Hia Josephine	4	Y	Y	Y	Y
Devendran Selvarajoo Thevar	4	Y	Y	Y	Y
Thomas Low Sim Teck	2	Y	N	N	Y
Dr. Prema Raj Jeyaraj	1	N	N	N	Y
Joachim Toh	3	N	Y	Y	Y
Dr. Damian Png	4	Y	Y	Y	Y
Elaine Chan	3	Y	Y	Y	N
Leona Lim	4	Y	Y	Y	Y
Teresa Mok	4	Y	Y	Y	Y
Joseph Koh	4	Y	Y	Y	Y
Colin Lim	4	Y	Y	Y	Y
		10	10	10	11

Financial Report

CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.

(A company incorporated in Singapore, limited by guarantee)
(Registration No: 201715440W)

Statement by Directors and Financial Statements

Year Ended 30 September 2022

CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.

Statement by Directors and Financial Statements

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CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.

Statement by Directors

The directors of the company are pleased to present the financial statements of the company for the reporting year ended 30 September 2022.

1. Opinion of the directors

In the opinion of the directors,

- (a) the accompanying financial statements are drawn up so as to give a true and fair view of the financial position and performance of the company for the reporting year covered by the financial statements; and
- (b) at the date of the statement there are reasonable grounds to believe that the company will be able to pay its debts as and when they fall due.

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

2. Directors

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

Devendran Selvarajoo Thevar
 Dorai Raj Stephen s/o Arputharaj
 Jeyaraj Prema Raj
 Koh Li Hia Josephine
 Thomas Low Sim Teck
 Toh Wen Keong Joachim
 Png Jin Chye Damian
 Chan Shu Fung Elaine
 Mok Lip Chih Teresa (Mo Lizhi)
 Lim Fung Wan, Colin
 Lim Yuhyuh Leona (Lin Yuyu Leona)
 Joseph Christopher Koh Boon Kiok

Under the company's constitution, every member of the company guarantees to contribute to the assets of the company such amount as may be required the sum not exceeding \$1 in the event of it being wound up. The members of the company are His Eminence, Cardinal William Goh Seng Chye, Reverend Monsignor Ambrose Vaz and Reverend Zhang Siqian.

3. Directors' interests in shares and debentures

The company has no share capital and its members' liability is limited by guarantee.

Neither at the end of, nor at any time during the financial period, 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 subscription to or acquisition of debentures of the company or any other body corporate.

CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.

4. Independent auditor

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

On behalf of the directors

.....
Dorai Raj Stephen s/o Arputharaj
Director

.....
Koh Li Hia Josephine
Director

**Independent Auditor's Report to the Members of
CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.**

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Caritas Humanitarian Aid & Relief Initiatives (Singapore) Ltd (the "company"), which comprise the statement of financial position as at 30 September 2022, and the statement of financial activities, statement of changes in funds and statement of cash flows for the reporting year then ended, and notes to the financial statements, including the significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Companies Act 1967 (the "Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") and the Charities Accounting Standard ("CAS") so as to give a true and fair view of the financial position of the company as at 30 September 2022 and of the financial performance, changes in funds and cash flows of the company for the year ended on that date.

Basis for opinion

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

Other information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

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

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

Independent Auditor's Report to the Members of CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.

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Responsibilities of management and directors for the financial statements

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

**Independent Auditor's Report to the Members of
CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.**

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

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

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

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 Companies 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 year the company has not complied with the requirements of Regulation 7 of the Charities (Fund-Raising Appeals for Local and Foreign Charitable Purposes) Regulations 2012.

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

RSM Chio Lim LLP
Public Accountants and
Chartered Accountants
Singapore

12 December 2022

CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.**Statement of Financial Activities
Year Ended 30 September 2022**

	Notes	2022			2021		
		General fund \$	Humanitarian aid fund \$	Total \$	General fund \$	Humanitarian aid fund \$	Total \$
<u>Incoming resources</u>							
Fund-raising activities	4	506,059	2,241,712	2,747,771	512,875	2,250,885	2,763,760
Interest income		12,420	–	12,420	9,273	–	9,273
Other income and gains	7	16,504	899	17,403	43,003	50	43,053
Total incoming resources		534,983	2,242,611	2,777,594	565,151	2,250,935	2,816,086
<u>Resources expended</u>							
Fund-raising activities	4	(47,020)	(98,676)	(145,696)	(41,675)	(82,329)	(124,004)
Charitable activities	5	(188,080)	(2,021,674)	(2,209,754)	(166,701)	(2,019,100)	(2,185,801)
Governance and operating costs	6	(103,793)	(100,851)	(204,644)	(87,231)	(84,511)	(171,742)
Total resources expended		(338,893)	(2,221,201)	(2,560,094)	(295,607)	(2,185,940)	(2,481,547)
Surplus for the year, representing total comprehensive income		196,090	21,410	217,500	269,544	64,995	334,539

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

CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.**Statement of Financial Position
As at 30 September 2022**

	<u>Notes</u>	<u>2022</u> \$	<u>2021</u> \$
ASSETS			
<u>Non-current assets</u>			
Plant and equipment	8	181,831	117,145
Total non-current assets		<u>181,831</u>	<u>117,145</u>
<u>Current assets</u>			
Other non-financial assets	9	6,837	1,500
Cash and cash equivalents	10	5,164,945	4,986,161
Total current assets		<u>5,171,782</u>	<u>4,987,661</u>
Total assets		<u>5,353,613</u>	<u>5,104,806</u>
LIABILITIES			
<u>Current liabilities</u>			
Other payables	11	104,397	73,090
Total current liabilities		<u>104,397</u>	<u>73,090</u>
Total liabilities		<u>104,397</u>	<u>73,090</u>
Net assets		<u>5,249,216</u>	<u>5,031,716</u>
FUNDS			
<u>Unrestricted fund</u>			
General fund	12	3,099,330	2,903,240
Total unrestricted fund		<u>3,099,330</u>	<u>2,903,240</u>
<u>Restricted fund</u>			
Humanitarian aid fund	12	2,149,886	2,128,476
Total restricted fund		<u>2,149,886</u>	<u>2,128,476</u>
Total funds		<u>5,249,216</u>	<u>5,031,716</u>

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

CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.**Statement of Changes in Funds
Year Ended 30 September 2022**

	<u>General fund</u> \$	<u>Humanitarian aid fund</u> \$	<u>Total</u> \$
Current year			
Opening balance at 1 October 2021	2,903,240	2,128,476	5,031,716
Surplus for the year	196,090	21,410	217,500
Closing balance at 30 September 2022	<u>3,099,330</u>	<u>2,149,886</u>	<u>5,249,216</u>
Previous year			
Opening balance at 1 October 2020	2,633,696	2,063,481	4,697,177
Surplus for the year	269,544	64,995	334,539
Closing balance at 30 September 2021	<u>2,903,240</u>	<u>2,128,476</u>	<u>5,031,716</u>

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

CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.**Statement of Cash Flows**
Year Ended 30 September 2022

	<u>2022</u>	<u>2021</u>
	\$	\$
<u>Cash flows from operating activities</u>		
Net surplus for the year	217,500	334,539
Adjustments for:		
Depreciation of plant and equipment	39,833	34,739
Interest income	(12,420)	(9,273)
Operating cash flows before changes in working capital	244,913	360,005
Other non-financial assets	(5,337)	–
Other payables	31,307	(1,265)
Net cash flows from operating activities	<u>270,883</u>	<u>358,740</u>
<u>Cash flows from investing activities</u>		
Purchase of plant and equipment	(104,519)	(22,956)
Interest received	12,420	9,273
Net cash flows used in investing activities	<u>(92,099)</u>	<u>(13,683)</u>
Net increase in cash and cash equivalents	178,784	345,057
Cash and cash equivalents, statement of cash flows, beginning balance	<u>4,986,161</u>	<u>4,641,104</u>
Cash and cash equivalents, statement of cash flows, ending balance (Note 10)	<u><u>5,164,945</u></u>	<u><u>4,986,161</u></u>

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

CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.

Notes to the Financial Statements 30 September 2022

1. General

Caritas Humanitarian Aid & Relief Initiatives (Singapore) Ltd (the "company") is a company registered in the Republic of Singapore under the Companies Act 1967 (the "Act").

The board of directors approved and authorised these financial statements for issue on the date of the statement by directors. The directors have the power to amend and reissue the financial statements.

The principal objective of the company is to coordinate the archdiocesan response to disaster and humanitarian needs in fulfilment of the Roman Catholic Church's social mission.

Each member of the company has undertaken to contribute such amounts not exceeding \$1 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 3 members at the end of the reporting period. The constitution of the company restricts the use of fund monies to the furtherance of the objects of the company. They prohibit the payment of dividends to members.

The registered office is: 55 Waterloo Street, #07-02 Catholic Centre, Singapore 187954. The company is situated in Singapore.

Uncertainties relating to the Covid-19 pandemic:

Management has not identified any material uncertainties resulting from the Covid-19 pandemic and the aftermath of the pandemic surrounding the reporting entity's business, and accordingly no further disclosures are made in these financial statements.

Statement of compliance with Charities Accounting Standards

These financial statements have been prepared in accordance with the Charities Accounting Standard ("CAS") as issued by the Singapore Accounting Standards Council. The company is also subject to the provisions of the Charities Act 1994 and Companies Act 1967 (the "Act").

Accounting convention

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

Basis of preparation of financial statements

The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting year. Actual results could differ from those estimates. The estimates and assumptions are reviewed on an ongoing basis. Apart from those involving estimations, management has made judgements in the process of applying the entity's accounting policies.

CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.**1. General (cont'd)****Basis of preparation of financial statements (cont'd)**

The areas requiring management's most difficult, subjective or complex judgements, or areas where assumptions and estimates are significant to the financial statements, are disclosed at the end of this footnote, where applicable.

2. Significant accounting policies and other explanatory information**2A. Significant accounting policies****Incoming resources****(i) Donations and sponsorships**

Revenue from donations and sponsorships are accounted for when received, except for committed donations and sponsorships that are recorded when there is certainty over the amount committed by the donors and over the timing of the receipt of the donations and sponsorships. Revenue from fundraising event is recognised when the event has occurred.

(ii) Interest income

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

(iii) Government grants

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

Employee benefits

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

Income tax

As a charity registered under the Charities Act 1994, the company is exempted from income tax on income and gains within section 13R of the Income Tax Act 1947 to the extent that these are applied to its charitable objects.

CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.**2. Significant accounting policies and other explanatory information (cont'd)****2A. Significant accounting policies (cont'd)****Plant and equipment**

Plant and equipment are carried at cost on initial recognition and after initial recognition at cost less any accumulated depreciation and any accumulated impairment losses. Depreciation is provided on a straight-line method to allocate the gross carrying amounts of the assets less their residual values over their estimated useful lives of each part of an item of these assets (or, for leasehold improvements and certain leased assets, the shorter lease term). The annual rates of depreciation are as follows:

Office equipment	-	20%
Computer equipment & software	-	100%
Computer software	-	20% - 100%
Office furniture & fittings	-	20%
Leasehold improvements	-	10%

An asset is depreciated when it is available for use until it is derecognised even if during that period the item is idle. Fully depreciated assets still in use are retained in the financial statements. The gain or loss arising from the derecognition of an item of plant and equipment is recognised in profit or loss. The residual value and the useful life of an asset is reviewed at least at each end of the reporting year and, if expectations differ significantly from previous estimates, the changes are accounted for as a change in an accounting estimate, and the depreciation charge for the current and future periods are adjusted. Cost also includes acquisition cost, borrowing cost capitalised and any cost directly attributable to bringing the asset or component to the location and condition necessary for it to be capable of operating in the manner intended by the Company. Subsequent costs are recognised as an asset only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. All other repairs and maintenance are charged to profit or loss when they are incurred.

Operating leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased assets are classified as operating leases. For operating leases, lease payments are recognised as an expense in profit or loss on a straight-line basis over the term of the relevant lease unless another systematic basis is representative of the time pattern of the user's benefit, even if the payments are not on that basis. Lease incentives received are recognised in profit or loss as an integral part of the total lease expense.

Carrying amounts of non-financial assets

Irrespective of whether there is any indication of impairment, an annual impairment test is performed at about the same time every year on an intangible asset with an indefinite useful life or an intangible asset not yet available for use. The carrying amount of other non-financial assets is reviewed at each end of the reporting year for indications of impairment and where an asset is impaired, it is written down through profit or loss to its estimated recoverable amount. The impairment loss is the excess of the carrying amount over the recoverable amount and is recognised in profit or loss. The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs of disposal and its value in use. When the fair value less costs of disposal method is used, any available recent market transactions are taken into consideration. When the value in use method is adopted, in assessing the value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.**2. Significant accounting policies and other explanatory information (cont'd)****2A. Significant accounting policies (cont'd)****Cash and cash equivalents**

Cash and cash equivalents include bank and cash balances, on demand deposits and any highly liquid debt instruments purchased with an original maturity of three months or less. For the statement of cash flows the item includes cash and cash equivalents less cash subject to restriction and bank overdrafts payable on demand that form an integral part of cash management.

Payables

Payables excluding accruals shall be recognised at their transaction price, excluding transaction costs, if any, both at initial recognition and at subsequent measurement. Transaction costs shall be recognised as expenditure in the statement of financial activities as incurred. Accruals shall be recognised at the best estimate of the amount payable.

2B. Other explanatory information**Funds**

Fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated to specific purposes, if any, by action of the management. Externally restricted funds may only be utilised in accordance with the purposes established by the source of such funds or through the terms of an appeal and are in contrast with unrestricted funds over which management retains full control to use in achieving any of its institutional purposes. An expense resulting from the operating activities of a fund that is directly attributable to the fund is charged to that fund. Common expenses, if any, are allocated on a reasonable basis to the funds based on a method most suitable to that common expense unless impractical to do so. The rates of allocation are as follows:

Allocation to funds:

General fund	– 50%
Humanitarian aid fund	– 50%

Allocation to activities:

Fund-raising activities	– 15%
Charitable activities	– 60%
Governance and operating costs	– 25%

2C. Critical judgements, assumptions and estimation uncertainties

There were no critical judgements made in the process of applying the accounting policies that have the most significant effect on the amounts recognised in the financial statements. There were no key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting year, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting year.

CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.**3. Related party relationships and transactions**

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

A related party includes the committee members and key management of the company. It also includes an entity or person that directly or indirectly controls, is controlled by, or is under common or joint control with these persons; members of the key management personnel or close members of the family of any individual referred to herein and others who have the ability to control, jointly control or significantly influence by or for which significant voting power in such entity resides with, directly or indirectly, any such individual. Key management personnel include the Executive Director ("ED"). All members of the Board of Directors, sub-committees and staff members of the company are required to read and understand the conflict of interest policy in place and make full disclosure of interests and relationships that could potentially result in a conflict of interests. When a conflict of interest situation arises, the members or staff shall abstain from participating in the discussion, decision making and voting on the matter.

3A. Key management compensation:

	<u>2022</u>	<u>2021</u>
	\$	\$
Salaries and other short-term employee benefits	92,325	85,605
Contributions to defined contribution plan	12,092	13,494

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

	<u>2022</u>	<u>2021</u>
	–	1
Below \$100,000	1	–
\$100,000 to below \$200,000	–	–

4. Fund-raising activities

	<u>2022</u>	<u>2021</u>
	\$	\$
<u>Incoming resources from fund-raising activities</u>		
Donations received	2,547,373	2,557,824
Grants received	200,398	205,936
Total	2,747,771	2,763,760
<u>Expenditures for fund-raising activities</u>		
Short term employee benefits expense	56,643	43,977
Bank charges	29,909	31,622
Others	59,144	48,405
Total	145,696	124,004

The company's fund-raising efficiency ratio is 5.7% (2021: 4.8%), which meets the requirements of the 30/70 rule in accordance with the requirements of the Commissioner of Charities.

CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.**5. Charitable activities**

	<u>2022</u>	<u>2021</u>
	\$	\$
<u>Expenditures for charitable activities</u>		
Capacity building	533,443	99,886
Disaster relief, including Covid-19 Aid	849,832	1,639,710
Humanitarian	436,170	106,475
Short term employee benefits expense	220,534	175,908
Contributions to defined contribution plan	35,689	29,333
Others	134,086	134,489
Total	<u>2,209,754</u>	<u>2,185,801</u>

The expenditures for charitable activities were used for various overseas humanitarian aid and relief initiatives.

6. Governance and operating costs

	<u>2022</u>	<u>2021</u>
	\$	\$
Short term employee benefits expense	91,889	73,295
Contributions to defined contribution plan	14,870	12,222
Others	97,885	86,225
Total	<u>204,644</u>	<u>171,742</u>

7. Other income and gains

	<u>2022</u>	<u>2021</u>
	\$	\$
Government grants	16,044	39,931
Others	1,359	3,122
Total	<u>17,403</u>	<u>43,053</u>

8. Plant and equipment

	<u>Office equipment</u>	<u>Computer equipment & software</u>	<u>Furniture & fittings</u>	<u>Leasehold improvements</u>	<u>Total</u>
	\$	\$	\$	\$	\$
<u>Cost:</u>					
At 1 October 2020	3,375	96,298	6,705	83,957	190,335
Additions	558	22,398	–	–	22,956
At 30 September 2021	3,933	118,696	6,705	83,957	213,291
Additions	1,749	102,770	–	–	104,519
At 30 September 2022	<u>5,682</u>	<u>221,466</u>	<u>6,705</u>	<u>83,957</u>	<u>317,810</u>
<u>Accumulated depreciation:</u>					
At 1 October 2020	2,328	10,396	6,705	41,978	61,407
Depreciation	304	20,441	–	13,994	34,739
At 30 September 2021	2,632	30,837	6,705	55,972	96,146
Depreciation	507	25,333	–	13,993	39,833
At 30 September 2022	<u>3,139</u>	<u>56,170</u>	<u>6,705</u>	<u>69,965</u>	<u>135,979</u>

CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.**8. Plant and equipment (cont'd)**

	Office equipment \$	Computer equipment & software \$	Furniture & fittings \$	Leasehold improve- ments \$	Total \$
<u>Net book value:</u>					
At 1 October 2020	1,047	85,902	–	41,979	128,928
At 30 September 2021	1,301	87,859	–	27,985	117,145
At 30 September 2022	2,543	165,296	–	13,992	181,831

9. Other non-financial assets

	<u>2022</u> \$	<u>2021</u> \$
Deposits	1,500	1,500
Prepayments	5,337	–
	<u>6,837</u>	<u>1,500</u>

10. Cash and cash equivalents

	<u>2022</u> \$	<u>2021</u> \$
<u>Unrestricted in use:</u>		
Cash at bank	289,426	1,293,265
Fixed deposits with financial institutions	2,725,633	1,564,420
Subtotal	<u>3,015,059</u>	<u>2,857,685</u>
<u>Restricted in use:</u> ^(a)		
Cash at bank	1,798,679	2,128,476
Fixed deposits with financial institutions	351,207	–
Subtotal	<u>2,149,886</u>	<u>2,128,476</u>
Total	<u>5,164,945</u>	<u>4,986,161</u>
Fixed deposits with financial institutions Mature within 1 year	<u>3,076,840</u>	<u>1,564,420</u>

(a) Cash and cash equivalent restricted in use is for programme recorded in restricted fund (Note 12).

The rates of interest for the cash on interest earning balances ranged between 0.9% and 2.7% (2021: 0.3% and 0.4%) per annum.

11. Other payables

	<u>2022</u> \$	<u>2021</u> \$
Outside parties and accrued liabilities	<u>104,397</u>	<u>73,090</u>

CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.**12. Fund account balances**

	General fund \$	Humanitarian aid fund \$	Total \$
<u>As at 30 September 2022:</u>			
<u>Non-current assets</u>			
Plant and equipment	181,831	—	181,831
Total non-current assets	181,831	—	181,831
<u>Current assets</u>			
Deposit	1,500	—	1,500
Prepayment	5,337	—	5,337
Cash and cash equivalents (Note 12A)	3,015,059	2,149,886	5,164,945
Total current assets	3,021,896	2,149,886	5,171,782
<u>Current liabilities</u>			
Other payables	104,397	—	104,397
Total current liabilities	104,397	—	104,397
Net assets	3,099,330	2,149,886	5,249,216
	General fund \$	Humanitarian aid fund \$	Total \$
<u>As at 30 September 2021:</u>			
<u>Non-current assets</u>			
Plant and equipment	117,145	—	117,145
Total non-current assets	117,145	—	117,145
<u>Current assets</u>			
Deposit	1,500	—	1,500
Cash and cash equivalents (Note 12A)	2,857,685	2,128,476	4,986,161
Total current assets	2,859,185	2,128,476	4,987,661
<u>Current liabilities</u>			
Other payables	73,090	—	73,090
Total current liabilities	73,090	—	73,090
Net assets	2,903,240	2,128,476	5,031,716

CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.**12. Fund account balances (cont'd)****12A. Humanitarian aid fund**

	<u>2022</u> \$	<u>2021</u> \$
Common fund ^(a)	1,565,966	1,411,862
Subtotal	<u>1,565,966</u>	<u>1,411,862</u>
<u>Specific funds: ^(a)</u>		
Jesuit Refugee Service Education Fund	–	38,431
A Call To Share General Fund	393,912	–
A Call To Share COVID Fund	–	46,663
A Call To Share Battambang Fund	–	54,640
India Covid-19 Response Fund	139,113	518,871
Others	50,895	58,009
Subtotal	<u>583,920</u>	<u>716,614</u>
Total	<u>2,149,886</u>	<u>2,128,476</u>

(a) Under clause (c) of the conditions in the Permit granted under the Charities (Fund-Raising Appeals for Local and Foreign Charitable Purposes) Regulations 2012, donations collected must be remitted or used for the approved purpose within the next 2 financial years from the period in which the donations were made.

13. Operating lease payment commitments – as lessee

At the end of the reporting year, the total of future minimum lease payment commitments under non-cancellable operating leases are as follows:

	<u>2022</u> \$	<u>2021</u> \$
Not later than one year	38,400	38,400
Later than one year and not later than five years	<u>9,600</u>	<u>48,000</u>
Rental expenses for the year	<u>38,400</u>	<u>38,400</u>

The company has the above non-cancellable operating lease commitments in respect of office premises.

14. Reserve policy

The reserves policy of the company aims to hold adequate funds to fulfil its role as the Church's umbrella body for overseas humanitarian aid and reliefs. At the same time, as a charitable organisation, the company does not seek to hold excessive funds to provide for unknown and far future needs. The financial needs of the company comprise of operating and programme costs, and grants to beneficiaries. The latter expenditure represents the majority of its annual expenditure and is expected to increase proportionately over the years. The company will target a general reserve level of 3 years, taking into account that the grant making function represents the majority of its expenditure, and the lag period between member organisations' programme needs and the inflow from current year's fundraising activities.

CARITAS HUMANITARIAN AID & RELIEF INITIATIVES (SINGAPORE) LTD.

14. Reserve policy (cont'd)

	<u>2022</u> \$	<u>2021</u> \$
Accumulated fund (cash and cash equivalents)	<u>5,164,945</u>	<u>4,986,161</u>
Ratio of reserves to annual operating expenditure	<u>2.02</u>	<u>1.99</u>

Corporate Information

Entity Status: Caritas Humanitarian Aid & Relief Initiatives (Singapore) Ltd is a Company Limited by Guarantee with the Accounting and Corporate Regulatory Authority (ACRA) and a registered charity UEN: 201715440W

Company Secretary:

Genesis Law Corporation Advocates & Solicitors
1 Coleman Street, #07-02 The Adelphi
Singapore 179803

Auditor:

RSM Chio Lim LLP
8 Wilkie Road, #03-08
Wilkie Edge
Singapore 228095

Banker:

DBS Bank
12 Marina Boulevard
DBS Asia Central, MBFC Tower 3
Singapore 018982

Registered Office:

55 Waterloo Street
#07-02 Catholic Centre
Singapore 187954

Telephone: +65 6337 4119
Email: info@charis-singapore.org
Website: www.charis-singapore.org





The stylised cross signifies CHARIS as a Catholic organisation.


The cross forming an “umbrella” depicts CHARIS’ role as the umbrella body for overseas humanitarian aid by the Archdiocese of Singapore.

The colour purple represents both the colour of suffering (used during Lent) and the “coming” of hope which we seek to bring to those suffering overseas.

 www.charis-singapore.org

 55 Waterloo Street
#07-02 Catholic Centre
Singapore 187954

 +65 6337 4119

 info@charis-singapore.org

 CHARISingapore  charis_singapore