

ANNUAL REPORT 2025



**ANNUAL REPORT BY
BRIGHTON CONNECTION**

UEN: T05SS0234CGEN

1 Ubi Crescent, #03-03,
Number One Building, S408563

Office No.:
68484940



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ABOUT US

Our Purpose:

Brighton Connection is a non-profit Social Service Agency (SSA) in Singapore whose objectives are:

- To promote and develop community programmes for the betterment of the neighbourhood heartlands.
- To promote relationship enrichment within families; between parents and children; spouses, and intergenerational family members.
- To provide community assistance to all kinds of people groups in the heartlands, particularly, the poor and underprivileged.

Our Vision:

**Break Barriers,
Build Connections.**



Our Mission:

Nurturing Children

We provide a nurturing and supportive environment where children can thrive socially, emotionally and creatively.

Strengthening Families

We help parents build deep bonds with their children, creating a supportive environment that brings family members closer together.

Inspiring Youths

We build connections with young minds, encouraging them to aspire and overcome social isolation.

Empowering Seniors

We engage seniors in community activities to improve their quality of life and reduce isolation.



ABOUT US

Our Core Values:

BELONGING

Fostering a sense of inclusion, community, and connection where everyone feels accepted and valued.

ACCOUNTABILITY

Holding oneself and others responsible for actions, decisions, and commitments, with transparency and integrity.

SERVICE

Committing to serving others and making meaningful contributions to the well-being and success of individuals and communities.

INTEGRITY

Upholding honesty, ethics, and moral principles in all interactions and endeavours.

COMPASSION

Demonstrating empathy, kindness, and understanding towards others' experiences, challenges, and needs.



ABOUT US

Our Services:

From June 2024 to May 2025, Brighton Connection remained steadfast in serving the community through our four key service arms: supporting students, youths, families, and seniors. Each initiative was shaped by our mission to build meaningful connections and empower lives across generations.

Student Care

Our Student Care Centres in MacPherson and Simei provided a safe and nurturing environment for primary school children. Through programmes such as Homework Supervision, Circle Time, and the Value-Added Programme (VAP), students received academic support, developed social-emotional skills, and broadened their general knowledge. Full-day holiday programmes further offered working parents the assurance that their children were well cared for within a supportive community.

Youth Mentoring

In partnership with the MacPherson Youth Network, we continued 'Mentoring Mondays' to build youths' soft skills and Wholesome Wednesdays to engage them in outdoor activities, supported by volunteers from Singapore Management University (SMU). With funding from the Marine Parade Leadership Foundation, we reached 111 youths between May 2024 and January 2025. In May 2025, we also piloted Career Launchpad, bringing in working adult trainers and volunteers, to equip older youths and young adults with the skills and confidence for their career journeys.

Family Support

Through family support programmes, we walked alongside parents in their caregiving journey. Our initiatives provided practical skills, emotional support, and strengthened parent-child relationships within the home. Volunteers also helped facilitated creative activities such as Family Tele-matches and Food Hunts, giving families a much-needed opportunity to bond through sports, play, and food.

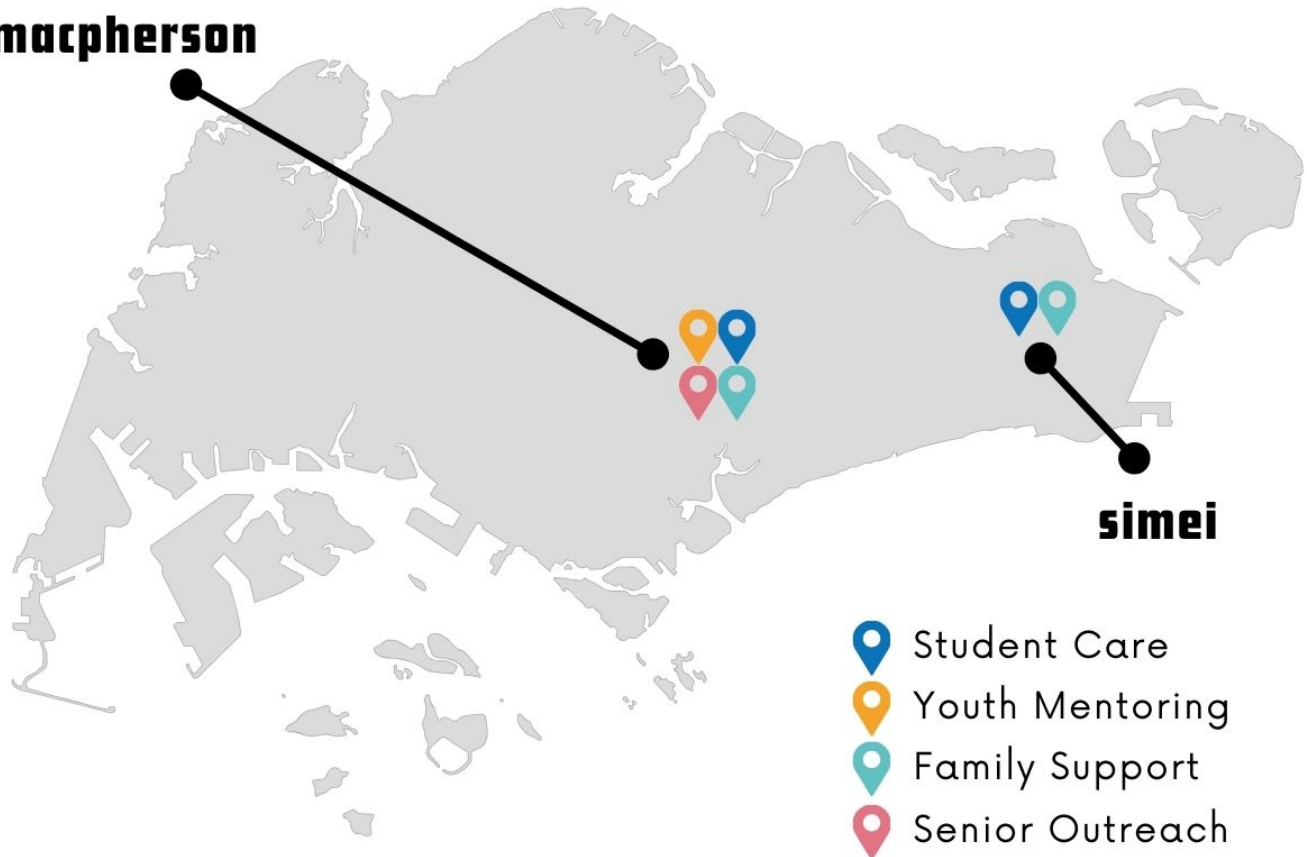
Senior Outreach

Our senior outreach efforts brought warmth and companionship through engagement activities and digital literacy workshops. By promoting active ageing and intergenerational connections, we encouraged seniors to stay socially connected and Year Lunch and Fu Dai distribution, where seniors enjoyed fellowship over food, games, and care packs.

ABOUT US

Overview of Charity:

macpherson



simei

-  Student Care
-  Youth Mentoring
-  Family Support
-  Senior Outreach

Our Locations:

Brighton Connection (Main office)

1 Ubi Crescent, #03-03, Number One Building, S408563

Brighton Connection Student Care Centre (MacPherson)

37 Circuit Road #01-401, S370037

Brighton Connection Student Care Centre (Simei)

102 Simei Street 1 #01-914, S520102

IPC Status:

We are recognised as an Institution of Public Character (IPC) since May 2017 for meeting the following criteria:

- **Our activities exclusively benefit the community in Singapore as a whole and are not confined to sectional interests or groups of persons based on race, belief or religion**
- The governing board fulfils the independence requirement in Regulation 3(4) of the Charities (Institutions of A Public Character) Regulations*
- At least half of the governing board members are Singapore citizens

ABOUT US

President's Message:

This past year has been a season of growth and renewed purpose at Brighton Connection, especially in our outreach to seniors in the community. We have seen first-hand how intentional engagement can restore dignity, encourage connection, and bring light into lives that are often overlooked.

Such progress is only possible because of you, our dedicated donors, tireless volunteers, and steadfast community and corporate partners. Your support is the foundation upon which we build our work, and I extend my heartfelt thanks for journeying with us.

Behind every programme is a team committed to listening, adapting, and delivering services that remain relevant in a changing world. Their hard work ensures that our efforts continue to meet the practical and emotional needs of those we serve.

As we look ahead, we recognise that remaining relevant requires transformation. The next season for Brighton Connection will be one of innovation, reimagining how we serve, embracing new tools and insights, and strengthening our capacity to anticipate and respond to future challenges.

To our funders, I invite you to continue placing your trust in us. We remain committed to delivering services that not only meet today's needs but are also shaped by a deep understanding of tomorrow's realities.

Let us press on together, empowering lives, building hope, and making a lasting difference in the community we love.

Dr William Wan
President, Brighton Connection



HIGHLIGHTS OF THE YEAR

A Year of Growing Partnerships and Volunteer Support

2024-2025 was a year of remarkable growth in corporate partnerships and volunteer engagement, infusing fresh energy to bless our clients and strengthen Brighton Connection's (BC) initiatives.

Together we expanded outreach, fostered intergenerational bonds, enriched student care experiences, and strengthened family support.

These collective efforts reflect BC's commitment to holistic community development: nurturing children, inspiring youth, strengthening families, and honouring seniors. With the steadfast support of donors, volunteers, and partners, BC continues to weave connections that bring hope and joy to our community.





HIGHLIGHTS OF THE YEAR

Expanding Outreach

Volunteers played a vital role in flagship events such as Joy to the Home (JTTH), which reached more than 150 households in MacPherson in December 2024, fostering stronger neighbourly ties and a spirit of mutual care.

Connecting Generations

We created meaningful opportunities for children, parents, caregivers, and seniors to connect. A highlight was our Chinese New Year Gathering on 8 February 2025, where student care children showcased their talents, delighting seniors and sparking intergenerational interaction.



HIGHLIGHTS OF THE YEAR



Enriching Student Care

It was a year of favour as volunteer groups such as NUS-Teach SG and SMU came alongside to support our programmes. Christmas was made extra special with wish-granting gifts from Bitsight, while April 2025 saw Parents' and Caretakers' Appreciation Day, 'Hearts and Hands', organised with Sophos at our MacPherson Student Care Centre.

Strengthening Families

Corporate partners enriched family life through fun, active initiatives. In July 2024, Marina Bay Sands' corporate social responsibility (CSR) programme, Sands Cares sponsored a Family Tele-match that brought joy and bonding. In April 2025, the Family Multi-Sports Challenge, in partnership with Airlevate Sports Academy, engaged families in sports and play, strengthening relationships in fresh and dynamic ways.



HIGHLIGHTS OF THE YEAR



It was a great year for our seniors too. With more connections to private companies, like Elastic Singapore, we were able to host a Chinese Reunion Lunch for isolated seniors.

We could also extend care and concern for our seniors with our partnership with Community Chest once again, distributing 'Fu Dais' (福袋s) also known as 'Bags of Blessings' to low-income seniors to celebrate Chinese New Year.



TESTIMONIALS



Student Care

"The teachers in student care centre are very friendly and approachable, they help me to go through my homework every day and learn my spelling. The most unforgettable event is the overnight camp organised by the teachers. It is really very fun."

- Alethea (Primary 4 student, 2025)



Youth Mentoring

I love how Brighton Connection brings people together in such a cozy, unique, and fun way. The energy and passion in the space are infectious. I always leave with a fuzzy feeling in my heart and a renewed belief that I can achieve more every day. I also deeply appreciate how the facilitators genuinely take the time to get to know me and thoughtfully curate beautiful, meaningful connections. It's truly a special experience.

- Ryan Chow (Youth participant in Career Launchpad Workshop Series, 2025)



Family Support

My son has been attending Brighton Student Care Centre (BSCC) at Simei since it opened in Dec 2021, and it has been a warm, nurturing "home outside school" with a rich variety of activities, caring staff, and an inclusive environment. The teachers not only help with schoolwork but also encourage responsible play, creativity, and community bonding through gatherings and holiday programs. I'm deeply grateful to the BSCC team and Brighton Foundation for going beyond the call of duty to care for every child.

- Mr Raghavan Nagarajan (Parent of Child in BSCC, Simei)



Senior Outreach

I suffered mild stroke in 2015, and by 2017, I am unemployed. Around March 2018, I got to know about Brighton Connection Seniors' Empowerment Programme(SEP) and been with the programme till now. I am glad to be involved in the programme as I got to know some friends and more importantly, felt good that I can still contribute to the society in a small way. Lately I have also stepped up to be a Digital Rescue Programme (DRP) senior volunteer teaching isolated seniors basic mobile digital skills. Thank you Brighton Connection for engaging seniors like me.

- Tricia Loi Sai Min (65, client of Brighton Connection)



FUTURE PLANS

As we enter a new financial year, Brighton Connection steps into a new season of transformation. Building on the momentum of past successes, we remain committed to advancing our mission with clarity, vision, and purpose.

The changing landscape of community needs calls for timely adaptation. Our journey will extend beyond after-school student care, as we broaden our scope to engage more deeply with marginalised families and youths at risk. This shift reflects our responsiveness to today's evolving social environment and our dedication to addressing the pressing realities faced by vulnerable groups.

Over the next two years, Brighton Connection will explore and pilot new initiatives in collaboration with partner agencies. Through these partnerships, we aim to strengthen community support systems and create sustainable solutions. Guided by our vision, we will continue to nurture children, empower youth, strengthen families, and honour seniors, ensuring that the communities we serve remain cared for and supported in meaningful ways.



FUNDRAISING CAMPAIGNS



Our impactful programmes are possible only through the generous support of donors. In FY2024/2025, Brighton Connection raised \$790,178 in donations from corporates and individuals. These contributions directly sustained our operations and enabled us to extend our outreach in the community.

This achievement was also made possible by the creativity and initiative of many ground-up volunteers who led fundraising efforts through:

BFG Inferno Games

A high-energy fitness challenge where teams of participants competed across five stations at Sports Hub, taking on physical tasks to unlock clues that guided them toward the destination and ultimate victory.



Crafter's Market

Our annual fundraising bazaar featuring talented craftsmen, women, and even children, who showcased their handmade creations in support of Brighton Connection's mission.



Birthday Fundraisers

A total of 17 supporters gave deeper meaning to their special day by inviting friends, family, and colleagues to donate to Brighton Connection in lieu of gifts.





GOVERNANCE

Governance Responsibility

At Brighton Connection, our committee members are entrusted with critical **governance responsibilities**, providing **strategic direction** and overseeing the **fulfilment of our mission** through effective governance. The Committee is responsible for **approving and reviewing policies** to ensure both **ethical and legal compliance**. Financial oversight includes the **approval of quarterly statements** and diligent **monitoring of budget adherence**, vital for maintaining our sustainability and transparency.

Furthermore, **programme progress is regularly monitored** to optimize impact and ensure alignment with our mission. The committee's unwavering dedication to robust governance underscores our steadfast **commitment to integrity and accountability** in advancing Brighton Connection's goals and maximizing our impact.



GOVERNANCE

Committee Meeting Attendance Record

Name:	Occupation & Employer:	Current Committee Appointment:	Past Committee Appointment/s:	Meeting Attendance:
Wang Tiak Kweng	Senior Pastor of Brighton Community Church	Ordinary Member	President	4 out of 4
Tan Mui Hoon	Pastor of Brighton Community Church	Secretary (10 Mar 2014)	-	4 out of 4
Seng Hon Peng	Pastor of Brighton Community Church	Ordinary Member (1 Sep 2016)	Ordinary Member (24 August 2014)	4 out of 4
Chow Chung Keat	Senior Business Operations Leader of GE Aerospace	Ordinary Member (1 Sep 2016)	Ordinary Member (16 Sep 2018)	4 out of 4
Chia Huai Yuan	Lawyer, Covenant Chambers LLC	Ordinary Member (29 Oct 2024)	-	3 out of 3
Dr William Wan	Managing Director of Fervent Chambers LLC	President (29 Oct 2024)	-	2 out of 3
Raymond Cheung	CEO of CER Consultancy Pte Ltd	Treasurer	President (10 March 2014)	2 out of 4
Yeo Pei Qin	Self-employed	Ordinary Member (1 Sep 2016)	-	2 out of 4
Faith Lee Jia Yan	Assistant Head of Care Corner Protection Specialist Centre	Assistant Treasurer	Treasurer (16 Sep 2018), Ordinary Member (1 Sep 2016)	1 out of 4
Er Young Sing	Strategic Account Executive of Figma	Ordinary Member (10 Mar 2014)		1 out of 4
Caroline Toh Li Ling*	Administrative Executive of Brighton Community Church	Ordinary Member (29 Sep 2022)		1 out of 1
Ng Siew Khim Agnes*	Head of Children's Ministries of Brighton Community Church	Ordinary Member (29 Sep 2022)		1 out of 1

*Committee Members have officially stepped down on 29 Oct 2024

GOVERNANCE

Tenure of Service

We have 4 committee members who have served more than ten consecutive years. They are Mr Wang Tiak Kweng, Ms Tan Mui Hoon, Mr Seng Hon Peng and Mr Raymond Cheung.

The reasons for the extension of service for Mr Wang, Ms Tan, Mr Seng and Mr Cheung are as follows:

- a. Mr Wang (ex-president), Ms Tan (the secretary), Mr Seng (ex-president) and Mr Cheung (the treasurer) have valuable insights and understanding of the organisation's history, policies, and procedures.
- b. Extending their term allows time for proper succession planning and training of a replacement in the near future.

Disclosure of Remuneration and Benefits received by the Committee Members

No Committee members are remunerated for their committee services in the financial year.

There are no paid staff who are close members of the family belonging to the key management personnel or the management committee member of the Society, and whose remuneration each exceeds \$50,000 during the year.

Disclosure of Remuneration of three highest paid staff

Staff strength (As on 31 May 2025): 9

Annual remuneration of the three highest paid staff fall within this range:
Between \$100,000 to \$200,000 = 1

None of the above staff serve in the Board of Management of the agency.

GOVERNANCE

Reserve Policy

The accumulated reserves comprise unrestricted funds, which are entirely available for operational purposes and explicitly exclude any restricted funds. The Committee adopts a prudent approach in determining its reserve levels. The reserve amount undergoes an annual review, conducted after the approval of the budget. As of May 31, 2025, the reserve ratio is equivalent **to six months** of the organization's gross operating expenses.

Conflict of Interest Policy

The Committee has implemented a comprehensive policy to ensure that all Committee members, staff, and volunteers (collectively referred to as "members") consistently act in the best interest of Brighton Connection. In accordance with this Policy and its documented procedures, all members are required to declare any actual, potential, or perceived conflicts of interest. Members are prohibited from voting or participating in decision-making on matters where such a conflict exists.

GOVERNANCE

Whistleblowing Policy

This Whistleblowing Policy establishes a framework to promote responsible and secure whistleblowing, ensuring individuals can report concerns without fear of adverse consequences. The procedures outlined in this Policy are available to staff and external parties, including donors, clients, volunteers, suppliers, contractors, and other stakeholders. They may utilize these channels to report any malpractice, impropriety, statutory non-compliance, or wrongdoing by staff, volunteers (including any Committee member), or service providers in the course of their duties.

The Committee is committed to taking appropriate follow-up action on all reported matters. By promoting transparency and accountability, the Whistleblowing Policy reinforces our unwavering commitment to ethical conduct and organizational integrity. For more information regarding our Whistleblowing Policy, please visit our website at www.brightonconnection.org.sg/whistleblowing

Personal Data Protection Act ('PDPA' Policy)

The Personal Data Protection Act ('PDPA') policy sets out the basis which Brighton Connection may collect, use, disclose or otherwise process personal data of our prospective service users, service users, service users' authorised representative, donors, volunteers in accordance with the Personal Data Protection Act ('PDPA'). The policy applies to personal data in our possession or under our control, including personal data in the possession of organisations which we have engaged to collect, use, disclose or process personal data for our purposes.

GOVERNANCE EVALUATION CHECKLIST

S/N	CODE GUIDELINE	CODE ID	RESPONSE	EXPLANATION
Principle 1: The charity serves its mission and achieves its objectives.				
1	Clearly state the charitable purposes (For example, vision and mission, objectives, use of resources, activities, and so on) and include the objectives in the charity's governing instrument. Publish the stated charitable purposes on platforms (For example, Charity Portal, website, social media channels, and so on) that can be easily accessed by the public.	1.1	Complied	-
2	Develop and implement strategic plans to achieve the stated charitable purposes.	1.2	Complied	-
3	Have the Board review the charity's strategic plans regularly to ensure that the charity is achieving its charitable purposes, and monitor, evaluate and report the outcome and impact of its activities.	1.3	Complied	-
4	Document the plan for building the capacity and capability of the charity and ensure that the Board monitors the progress of this plan. "Capacity" refers to a charity's infrastructure and operational resources while "capability" refers to its expertise, skills and knowledge.	1.4	Complied	-
Principle 2: The charity has an effective Board and Management.				
5	The Board and Management are collectively responsible for achieving the charity's charitable purposes. The roles and responsibilities of the Board and Management should be clear and distinct.	2.1	Complied	-
6	The Board and Management should be inducted and undergo training, where necessary, and their performance reviewed regularly to ensure their effectiveness.	2.2	Complied	-

GOVERNANCE EVALUATION CHECKLIST

S/N	CODE GUIDELINE	CODE ID	RESPONSE	EXPLANATION
7	Document the terms of reference for the Board and each of its committees. The Board should have committees (or designated Board member(s)) to oversee the following areas*, where relevant to the charity: a. Audit b. Finance *Other areas include Programmes and Services, Fund-raising, Appointment/ Nomination, Human Resource, and Investment.	2.3	Complied	-
8	Ensure the Board is diverse and of an appropriate size, and has a good mix of skills, knowledge, and experience. All Board members should exercise independent judgement and act in the best interest of the charity.	2.4	Complied	-
9	Develop proper processes for leadership renewal. This includes establishing a term limit for each Board member. All Board members must submit themselves for re-nomination and reappointment, at least once every three years.	2.5	Complied	-
10	Develop proper processes for leadership renewal. This includes establishing a term limit for the Treasurer (or equivalent position). For Treasurer (or equivalent position) only: a. The maximum term limit for the Treasurer (or equivalent position like a Finance Committee Chairman, or key person on the Board responsible for overseeing the finances of the charity) should be four consecutive years. If there is no Board member who oversee the finances, the Chairman will take on the role. i. After meeting the maximum term limit for the Treasurer, a Board member's reappointment to the position of Treasurer (or an equivalent position may be considered after at least a two-year break. ii. Should the Treasurer leave the position for less than two years, and when he/she is being re-appointed, the Treasurer's years of service would continue from the time he/she stepped down as Treasurer.	2.6	Complied	-

GOVERNANCE EVALUATION CHECKLIST

S/N	CODE GUIDELINE	CODE ID	RESPONSE	EXPLANATION
11	Ensure the Board has suitable qualifications and experience, understands its duties clearly, and performs well. a. No staff should chair the Board and staff should not comprise more than one-third of the Board.	2.7	Complied	-
12	Ensure the Management has suitable qualifications and experience, understands its duties clearly, and performs well. a. Staff must provide the Board with complete and timely information and should not vote or participate in the Board's decision-making.	2.8	Complied	-
13	The term limit for all Board members should be set at 10 consecutive years or less. Re-appointment to the Board can be considered after at least a two-year break. For all Board members: a. Should the Board member leave the Board for less than two years, and when he/she is being re-appointed, the Board member's years of service would continue from the time he/she left the Board. b. Should the charity consider it necessary to retain a particular Board member (with or without office bearers' positions) beyond the maximum term limit of 10 consecutive years, the extension should be deliberated and approved at the general meeting where the Board member is being re-appointed or re-elected to serve for the charity's term of service. (For example, a charity with a two-year term of service would conduct its election once every two years at its general meeting). c. The charity should disclose the reasons for retaining any Board member who has served on the Board for more than 10 consecutive years, as well as its succession plan, in its annual report.	2.9a 2.9b 2.9c	Partial Compliance Complied Complied	In preparation for succession planning in the near future

GOVERNANCE EVALUATION CHECKLIST

S/N	CODE GUIDELINE	CODE ID	RESPONSE	EXPLANATION
14	For Treasurer (or equivalent position) only: d. A Board member holding the Treasurer position (or equivalent position like a Finance Committee Chairman or key person on the Board responsible for overseeing the finances of the charity) must step down from the Treasurer or equivalent position after a maximum of four consecutive years. i. The Board member may continue to serve in other positions on the Board (except the Assistant Treasurer position or equivalent), not beyond the overall term limit of 10 consecutive years, unless the extension was deliberated and approved at the general meeting – refer to 2.9.b.	2.9d	Complied	-

Principle 3: The charity acts responsibly, fairly and with integrity.

15	Conduct appropriate background checks on the members of the Board and Management to ensure they are suited to work at the charity.	3.1	Complied	
16	Document the processes for the Board and Management to declare actual or potential conflicts of interest, and the measures to deal with these conflicts of interest when they arise. a. A Board member with a conflict of interest in the matter(s) discussed should recuse himself/herself from the meeting and should not vote or take part in the decision-making during the meeting.	3.2	Complied	-
17	Ensure that no Board member is involved in setting his/her own remuneration directly or indirectly.	3.3	Complied	-
18	Ensure that no staff is involved in setting his/her own remuneration directly or indirectly.	3.3	Complied	-
19	Establish a Code of Conduct that reflects the charity's values and ethics and ensure that the Code of Conduct is applied appropriately.	3.4	Complied	-
20	Take into consideration the ESG factors when conducting the charity's activities.	3.5	Complied	-

GOVERNANCE EVALUATION CHECKLIST

S/N	CODE GUIDELINE	CODE ID	RESPONSE	EXPLANATION
Principle 4: The charity is well-managed and plans for the future.				
21	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. a. Ensure the Board approves the annual budget for the charity's plans and regularly reviews and monitors its income and expenditures (For example, financial assistance, matching grants, donations by board members to the charity, funding, staff costs and so on).	4.1a	Complied	-
22	Implement and regularly review key policies and procedures to ensure that they continue to support the charity's objectives. b. Implement appropriate internal controls to manage and monitor the charity's funds and resources. This includes key processes such as: i. Revenue and receipting policies and procedures; ii. Procurement and payment policies and procedures; and iii. System for the delegation of authority and limits of approval.	4.1b	Complied	-
23	Seek the Board's approval for any loans, donations, grants, or financial assistance provided by the charity which are not part of the core charitable programmes listed in its policy. (For example, loans to employees/subsidiaries, grants or financial assistance to business entities).	4.2	Complied	-
24	Regularly identify and review the key risks that the charity is exposed to and refer to the charity's processes to manage these risks.	4.3	Complied	-

GOVERNANCE EVALUATION CHECKLIST

S/N	CODE GUIDELINE	CODE ID	RESPONSE	EXPLANATION
25	Set internal policies for the charity on the following areas and regularly review them: a. Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT); b. Board strategies, functions, and responsibilities; c. Employment practices; d. Volunteer management; e. Finances; f. Information Technology (IT) including data privacy management and cyber-security; g. Investment (obtain advice from qualified professional advisors if this is deemed necessary by the Board); h. Service or quality standards; and i. Other key areas such as fund-raising and data protection.	4.4	Partial Compliance	Internal policies for cybersecurity will be implemented after planned Cyber Essential audit in Dec 2025
26	The charity's audit committee or equivalent should be confident that the charity's operational policies and procedures (including IT processes) are effective in managing the key risks of the charity.	4.5	Partial Compliance	To refer to S/N 25 explanation
27	The charity should also measure the impact of its activities, review external risk factors and their likelihood of occurrence, and respond to key risks for the sustainability of the charity.	4.6	Complied	-

Principle 5: The charity is accountable and transparent.

28	Disclose or submit the necessary documents (such as Annual Report, Financial Statements, GEC, and so on) in accordance with the requirements of the Charities Act, its Regulations, and other frameworks (For example, Charity Transparency Framework and so on).	5.1	Complied	
29	Generally, Board members should not receive remuneration for their services to the Board. Where the charity's governing instrument expressly permits remuneration or benefits to the Board members for their services, the charity should provide reasons for allowing remuneration or benefits and disclose in its annual report the exact remuneration and benefits received by each Board member.	5.2	Complied	-

GOVERNANCE EVALUATION CHECKLIST

S/N	CODE GUIDELINE	CODE ID	RESPONSE	EXPLANATION
30	The charity should disclose the following in its annual report: a. Number of Board meetings in the year; and b. Each Board member's attendance.	5.3	Complied	-
31	The charity should disclose in its annual report the total annual remuneration (including any remuneration received in the charity's subsidiaries) for each of its three highest-paid staff, who each receives remuneration exceeding \$100,000, in incremental bands of \$100,000. Should any of the three highest-paid staff serve on the Board of the charity, this should also be disclosed. If none of its staff receives more than \$100,000 in annual remuneration each, the charity should disclose this fact.	5.4	Complied	-
32	The charity should disclose in its annual report the number of paid staff who are close members of the family of the Executive Head or Board members, and whose remuneration exceeds \$50,000 during the year. The annual remuneration of such staff should be listed in incremental bands of \$100,000. If none of its staff is a close member of the family of the Executive Head or Board members and receives more than \$50,000 in annual remuneration, the charity should disclose this fact.	5.5	Complied	-
33	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. Record relevant discussions, dissenting views and decisions in the minutes of general and Board meetings. Circulate the minutes of these meetings to the Board as soon as practicable.	5.6a	Complied	-
34	Implement clear reporting structures so that the Board, Management, and staff can access all relevant information, advice, and resources to conduct their roles effectively. a. The Board meetings should have an appropriate quorum of at least half of the Board, if a quorum is not stated in the charity's governing instrument.	5.6b	Complied	-

GOVERNANCE EVALUATION CHECKLIST

S/N	CODE GUIDELINE	CODE ID	RESPONSE	EXPLANATION
35	Implement a whistle-blowing policy for any person to raise concerns about possible wrongdoings within the charity and ensure such concerns are independently investigated and follow-up action taken as appropriate.	5.7	Complied	-
Principle 6: The charity communicates actively to instil public confidence.				
36	Develop and implement strategies for regular communication with the charity's stakeholders and the public (For example, focus on the charity's branding and overall message, raise awareness of its cause to maintain or increase public support, show appreciation to supporters, and so on).	6.1	Complied	-
37	Listen to the views of the charity's stakeholders and the public and respond constructively.	6.2	Complied	-
38	Implement a media communication policy to help the Board and Management build positive relationships with the media and the public.	6.3	Complied	-

APPENDIX

Audited Financial Statement

BRIGHTON CONNECTION

UNIQUE ENTITY NUMBER : T05SS0234C

STATEMENT BY THE MANAGEMENT COMMITTEE & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

LO HOCK LING & CO

Chartered Accountants Singapore

盧鶴齡會計公司



www.lohocklingco.com.sg

BRIGHTON CONNECTION

(Registered under the Societies Act, Chapter 311)

UNIQUE ENTITY NUMBER : T05SS0234C

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BRIGHTON CONNECTION

CORPORATE INFORMATION - 31 May 2025

1. GOVERNING INSTRUMENT

Constitution of Brighton Connection

2. UNIQUE ENTITY NUMBER OF THE SOCIETY

T05SS0234C

3. REGISTERED ADDRESS

1 Ubi Crescent, #03-03 Number One Building, Singapore 408563

4. MANAGEMENT COMMITTEE

<u>Name</u>	<u>Designation</u>
William Wan Kok Tang	President
Tan Mui Hoon	Secretary
Cheung Wai Man Raymond	Treasurer
Lee Jia Yan	Assistant Treasurer
Yeo Pei Qin	Member
Chow Shung Keat	Member
Wang Tiak Kweng	Member
Seng Hon Peng	Member
Chia Huai Yuan	Member
Er Young Sing	Member

5. PRINCIPAL BANKER

DBS Bank Limited

6. AUDITORS

Lo Hock Ling & Co.
Chartered Accountants Singapore

BRIGHTON CONNECTION

(Registered under the Societies Act 1966)

STATEMENT BY THE MANAGEMENT COMMITTEE

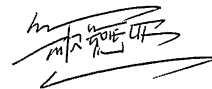
In our opinion, the financial statements set out on pages 6 to 27 are properly drawn up in accordance with the provisions of the Societies Act 1966, the Charities Act 1994 and Singapore Financial Reporting Standards so as to give a true and fair view of the financial position of Brighton Connection (the "Society") as at 31 May 2025 and of the financial performance, changes in funds and cash flows of the Society for the year ended on that date.

The Management Committee has, on the date of this statement, authorised these financial statements for issue.

On behalf of the Management Committee



William Wan Kok Tang
President



Chueng Wai Man Raymond
Treasurer

Singapore, 27 August 2025

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Brighton Connection (the "Society") set out on pages 6 to 27, which comprise the statement of financial position (balance sheet) as at 31 May 2025, and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to give a true and fair view of the financial position of the Society as at 31 May 2025 and of the financial performance, changes in funds and cash flows of the Society for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with the *Accounting and Corporate Regulatory Authority 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 Corporate Information and the Statement by the Management Committee set out on pages 1 and 2 but does not include the financial statements and our auditor's report thereon.

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

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

Responsibilities of Management and those Charged with Governance for the Financial Statements

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

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

The responsibilities of the Management Committee include overseeing the Society's financial reporting process.

Continued

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

We communicate with the Management Committee 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,

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

Report on Other Legal and Regulatory Requirements (continued)

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

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



LO HOCK LING & CO.
PUBLIC ACCOUNTANTS AND
CHARTERED ACCOUNTANTS SINGAPORE

Singapore, 27 August 2025

BRIGHTON CONNECTION

(Registered under the Societies Act 1966)

Statement of Comprehensive Income for the year ended 31 May 2025

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
		\$	\$
Income			
Donations received			
- tax deductible		546,341	526,591
- non-tax deductible		243,837	182,868
Student care fees income, net		268,464	282,226
Other income	3	44,403	85,340
		1,103,045	1,077,025
Less: Expenditure			
Amortisation on intangible assets	7	3,633	-
Depreciation on property, plant and equipment	8	3,765	4,656
Depreciation on right-of-use assets	9	72,724	71,735
Employee benefits expense	4	742,997	682,219
Finance costs	5	4,054	4,321
Other expenses	6	182,042	179,879
		1,009,215	942,810
Surplus for the year		93,830	134,215
<u>Other Comprehensive Income</u>			
Other comprehensive income, net of tax		-	-
Total comprehensive surplus for the year		93,830	134,215

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

BRIGHTON CONNECTION

(Registered under the Societies Act 1966)

Statement of Financial Position as at 31 May 2025

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
		\$	\$
<u>ASSETS</u>			
<u>Non-Current Assets</u>			
Intangible assets	7	39,967	30,520
Property, plant and equipment	8	3,877	5,943
Right-of-use assets	9	74,825	147,549
		<u>118,669</u>	<u>184,012</u>
<u>Current Assets</u>			
Receivables	10	28,907	25,006
Amount due from a related party	11	845	49,270
Bank balances		702,874	603,450
		<u>732,626</u>	<u>677,726</u>
Total Assets		<u>851,295</u>	<u>861,738</u>
<u>FUNDS AND LIABILITIES</u>			
<u>Funds</u>			
Accumulated funds		593,646	499,816
Total Funds		<u>593,646</u>	<u>499,816</u>
<u>Non-Current Liabilities</u>			
Deferred grant	12	24,997	30,520
Lease liabilities	13	18,407	77,244
		<u>43,404</u>	<u>107,764</u>
<u>Current Liabilities</u>			
Deferred grant	12	12,208	9,592
Lease liabilities	13	58,410	72,050
Payables	14	143,627	172,516
		<u>214,245</u>	<u>254,158</u>
Total Liabilities		<u>257,649</u>	<u>361,922</u>
Total Funds and Liabilities		<u>851,295</u>	<u>861,738</u>

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

BRIGHTON CONNECTION

(Registered under the Societies Act 1966)

Statement of Changes in Funds for the year ended 31 May 2025

	Accumulated <u>funds</u>
	\$
At 1 June 2023	365,601
Net surplus for the year	<u>134,215</u>
At 31 May 2024	499,816
Net surplus for the year	<u>93,830</u>
At 31 May 2025	<u><u>593,646</u></u>

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

BRIGHTON CONNECTION

(Registered under the Societies Act 1966)

Statement of Cash Flows for the year ended 31 May 2025

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
		\$	\$
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>			
Surplus for the year		93,830	134,215
Adjustments for:			
Amortisation of deferred capital grants	3	(2,907)	-
Amortisation of intangible assets	7	3,633	-
Depreciation on property, plant and equipment	8	3,765	4,656
Depreciation on right-of-use assets	9	72,724	71,735
Interest expense on lease liabilities	5	4,054	4,321
		<u>81,269</u>	<u>80,712</u>
Operating surplus before working capital changes		175,099	214,927
Decrease/(increase) in amount due from a related party		48,425	(49,270)
(Increase)/decrease in receivables		(3,901)	7,064
(Decrease)/increase in payables		(28,889)	43,387
Deferred grant received		<u>-</u>	<u>40,112</u>
Net cash from operating activities		190,734	256,220
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>			
Purchase of intangible assets	7	(13,080)	(30,520)
Purchase of property, plant and equipment	8	(1,699)	(4,602)
Net cash used in investing activities		(14,779)	(35,122)
<u>CASH FLOWS FROM FINANCING ACTIVITIES:</u>			
Payment of principal portion of lease liabilities	13	(72,477)	(71,629)
Interest paid on lease liabilities	13	(4,054)	(4,321)
Net cash used in financing activities		<u>(76,531)</u>	<u>(75,950)</u>
Net increase in cash and cash equivalents		99,424	145,148
Cash and cash equivalents at beginning of the year		<u>603,450</u>	<u>458,302</u>
Cash and cash equivalents at end of the year	15	<u><u>702,874</u></u>	<u><u>603,450</u></u>

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

BRIGHTON CONNECTION

(Registered under the Societies Act 1966)

NOTES TO THE FINANCIAL STATEMENTS - 31 May 2025

The following notes form an integral part of the financial statements.

1. GENERAL INFORMATION

Brighton Connection (the “Society”) is registered in the Republic of Singapore under the Societies Act 1966. It is also a charity registered under the Charities Act 1994 and an Institution of a Public Character (“IPC”) registered with the Ministry of Social and Family Development. Its IPC status is valid for the period from 10 February 2024 to 9 August 2026.

The registered office of the Society is located at 1 Ubi Crescent, #03-03 Number One Building, Singapore 408563.

The principal activities of the Society are to provide community assistance to all kinds of people groups in the heartlands, particularly, the poor and underprivileged, and to operate a student care centre to promote intellectual, character and social development in youths and children, including but not limited to providing educational programmes, as well as mentoring, care and counseling programmes.

2. MATERIAL ACCOUNTING POLICY INFORMATION

2.1 Basis of Preparation

The Society presents its financial statements in Singapore dollars, which is also its functional currency.

These financial statements are prepared in accordance with the historical cost convention except as disclosed in the accounting policies below, and comply with Singapore Financial Reporting Standards (FRS), including related Interpretations promulgated by the Accounting Standards Committee, as required by the Societies Act 1966.

2.2 Adoption of FRSs effective in financial year 2025

During the financial year, the Society adopted all the new and amended FRSs which are relevant to the Society and are effective for the current financial year.

The adoption of these standards did not result in substantial changes to the Society’s accounting policies and have no material effect on the financial performance or position of the Society.

2.3 Critical Accounting Estimates and Judgments

Estimates, assumptions concerning the future and judgments are made in the preparation of the financial statements. They affect the application of the Society’s accounting policies, reported amounts of assets, liabilities, income and expenses, and disclosures made. They are assessed on an ongoing basis and are based on experience and relevant factors, including expectations of future events that are believed to be reasonable under the circumstances.

(A) Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

BRIGHTON CONNECTION

(Registered under the Societies Act 1966)

2. MATERIAL ACCOUNTING POLICIES (continued)

2.3 Critical Accounting Estimates and Judgments (continued)

(A) *Key sources of estimation uncertainty (continued)*

(i) *Amortisation of Intangible Assets/Depreciation on Property, Plant and Equipment*

The cost of intangible assets and property, plant and equipment are amortised/depreciated on a straight line basis over their estimated useful lives. Management's estimates of the useful lives of these assets are disclosed in notes 2.8 and 2.9. Changes in the expected usage and technological developments could impact the economic useful lives and the residual values of these assets. Therefore, future depreciation charges could be revised. The carrying amounts of these assets and the amortisation/depreciation charges for the year are disclosed in notes 7 and 8 to the financial statements.

(ii) *Expected Credit Losses on Receivables*

Expected credit losses (ECLs) are probability-weighted estimates of credit losses over the life of a financial instrument. In estimating ECLs to determine the probability of default of its debtors, the Society has used historical information, such as past credit loss experience. Where applicable, historical data are adjusted to reflect the effects of current conditions as well as management's assessment of future economic conditions based on observable market information, which involved significant estimates and judgement.

Based on the management's assessment, there are no ECLs on the Society's receivables as at balance sheet date.

(iii) *Leases*

Incremental Borrowing Rate

The Society cannot readily determine the interest rate implicit in the lease. Therefore, it uses its incremental borrowing rate to measure lease liabilities. The incremental borrowing rate is the rate of interest that the Society would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. Determining the incremental borrowing rate requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Society estimates the incremental borrowing rate using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates.

Estimation of Lease Term

When determining the lease term of a lease contract, management considers all relevant factors that create an economic incentive for the Society to exercise an extension option, including any expected changes in circumstances since the commencement date that is within its control and affects its ability to exercise or not to exercise an option to extend. Extension options are only included in the lease term if the lease is reasonably certain to be extended.

BRIGHTON CONNECTION

(Registered under the Societies Act 1966)

2. MATERIAL ACCOUNTING POLICIES (continued)

2.3 Critical Accounting Estimates and Judgments (continued)

(B) Critical judgments made in applying accounting policies

In the process of applying the Society's accounting policies, the management has made certain judgments, apart from those involving estimations, which have significant effect on the amounts recognised in the financial statements.

Impairment of Non-Financial Assets

The carrying amounts of the Society's non-financial assets subject to impairment are reviewed at each balance sheet date to determine whether there is any indication of impairment. If such indication exists, the asset's recoverable amount is estimated based on the higher of the value in use and the asset's fair value less cost of disposal. Estimating the value in use requires critical judgment on the part of the management to make an estimate of the expected future cash flows from the continuing use of the assets and also to choose a suitable discount rate in order to calculate the present value of those cash flows.

2.4 FRSs issued but not yet effective

The Society has not applied any new FRS that has been issued but is not yet effective. The Management Committee plans to adopt these FRSs in the first financial year commencing on or after their respective effective dates. The Management Committee does not expect the adoption of the new FRSs that have been issued but are not yet effective to have material impact on the financial statements in the period of initial application.

2.5 Revenue Recognition

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

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

(i) Student Care Fees

Student care fees are recognised as income in the month when services have been rendered and performance obligations have been fulfilled.

(ii) Donations

Donations are recognised as income upon receipt.

2.6 Government Grants

A grant is recognised as income when there is reasonable assurance that the conditions attached to the grant are met and that the grant will be received. Where uncertainty exists as to whether the Society can meet the conditions, the grants that are received are deferred as a liability until there is sufficient evidence that the conditions attached can be met.

BRIGHTON CONNECTION

(Registered under the Societies Act 1966)

2. MATERIAL ACCOUNTING POLICIES (continued)

2.6 Government Grants (continued)

Grants for the purchase of depreciable assets are recognised as deferred capital grant in the period of receipt or when there is certainty that the grants will be received, and subsequently recognised as income over the useful lives of the related assets to match the depreciation of those assets.

Grants related to specific expenses are recognised as income over the periods necessary to match them with the related expenses which they are intended to compensate, on a systematic basis.

2.7 Employee Benefits

(i) *Defined Contribution Plans*

The Society makes contributions to the state provident fund (Central Provident Fund). Such contributions are recognised as compensation expenses in the same period as the employment that gave rise to the contributions.

(ii) *Short-term Compensated Absences*

Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for employee entitlements to annual leave as a result of services rendered by employees up to the balance sheet.

2.8 Intangible Assets

Intangible assets are initially recorded at cost. The cost of an item of intangible assets is recognised as an asset when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably.

Intangible assets with finite useful life are stated at cost less accumulated amortisation and impairment loss, if any. Intangible assets are amortised over their expected useful lives of 5 years on a straight line basis.

The amortisation period and amortisation method of intangible assets are reviewed and adjusted as appropriate, at each financial year-end.

Intangible assets are derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the assets is included in profit or loss in the year the asset is derecognised.

2.9 Property, Plant and Equipment

All items of property, plant and equipment are initially recorded at cost. The cost of an item of property, plant and equipment is recognised as an asset when it is probable that future economic benefits associated with the item will flow to the Society and the cost of the item can be measured reliably.

Property, plant and equipment are stated at cost less accumulated depreciation and impairment loss, if any.

BRIGHTON CONNECTION

(Registered under the Societies Act 1966)

2. MATERIAL ACCOUNTING POLICIES (continued)

2.9 Property, Plant and Equipment (continued)

Depreciation is calculated on the straight line basis so as to write off the cost, less the residual value, of the assets over their estimated useful lives. The estimated useful lives are as follows:

Furniture and fittings	3 years
Office equipment	3 years
Renovations	3 years

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

The residual values, useful lives and depreciation methods of property, plant and equipment are reviewed and adjusted as appropriate, at each financial year-end.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the assets is included in the statement of comprehensive income in the year the asset is derecognised.

2.10 Leases

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

As lessee

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

Right-of-use assets

The Society recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Where applicable, the cost of right-of-use assets also includes an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset on the site at which it is located. Right-of-use assets are depreciated on a straight line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Society at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment. The accounting policy for impairment is disclosed in note 2.14.

BRIGHTON CONNECTION

(Registered under the Societies Act 1966)

2. MATERIAL ACCOUNTING POLICIES (continued)

2.10 Leases (continued)

As lessee (continued)

Lease liabilities

At the commencement date of the lease, the Society recognises lease liabilities measured at the present value of lease payments to be made over the lease term.

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

Short-term leases and leases of low-value assets

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

2.11 Financial Assets

Financial assets are recognised on the balance sheet date when the Society becomes a contractual party to the contractual provisions of the financial instrument. Financial assets are derecognised when the rights to receive cash flows from the assets have ceased or expired.

A. Classification

The Society's financial assets are classified as amortised cost.

The basis of classification depends on the Society's business model and the contractual cash flow characteristics of the financial assets.

B. At initial recognition

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

Receivables that do not have a significant financing component are measured at their transaction price at initial recognition.

BRIGHTON CONNECTION

(Registered under the Societies Act 1966)

2. MATERIAL ACCOUNTING POLICIES (continued)

2.11 Financial Assets (continued)

C. *At subsequent measurement*

The Society's financial assets, comprising receivables and cash and cash equivalents are measured at amortised cost subsequent to initial recognition, as these represent contractual cash flows which are solely payments of principal and interest. A gain or loss on a financial asset that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets are recognised using the effective interest rate method.

D. *Impairment of Financial Assets*

The Society assesses on forward looking basis the expected credit losses (ECLs) associated with its debt instruments carried at amortised cost, and recognises a loss allowance accordingly.

At each reporting date, the debt instruments are assessed to determine whether there is significant increase in credit risk on the debt instruments since initial recognition. If there is a significant increase in credit risk since initial recognition, lifetime expected credit losses will be calculated and recognised in the loss allowance. If credit risk on the debt instrument has not increased significantly since initial recognition, the loss allowance is measured based on 12-month expected credit losses. Adjustments to the loss allowance are recognised in profit or loss as an impairment gain or loss.

For fees receivables, the Society applies the simplified approach permitted by FRS 109, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

The Society considers fees receivable to be in default when the amount is 90 days past due, and ECL is recognised accordingly. The receivable is written off when there is no reasonable expectation of recovery.

2.12 Receivables

Receivables that do not have a significant financing component are measured at their transaction price at initial recognition, and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses, as explained in note 2.11(D). Receivables with a short duration are not discounted.

2.13 Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank which is subject to insignificant risks of changes in value. Cash equivalents are stated at amounts at which they are convertible into cash.

BRIGHTON CONNECTION

(Registered under the Societies Act 1966)

2. MATERIAL ACCOUNTING POLICIES (continued)

2.14 Impairment of Non-Financial Assets

The carrying amounts of the Society's non-financial assets subject to impairment are reviewed at each balance sheet date to determine whether there is any indication of impairment. If such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's fair value less cost of disposal and its value in use. The value in use is the present value of estimated future cash flows expected to arise from the continuing use of the asset and from its disposal at the end of its useful life.

An impairment loss on a non-revalued asset is recognised in profit or loss. An impairment loss on a revalued asset is recognised in other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same asset. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount or when there is an indication that the impairment loss recognised for the asset no longer exists or decreases. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had been recognised.

2.15 Financial Liabilities

Financial liabilities consist of payables and lease liabilities.

Financial liabilities are recognised on the balance sheet when the Society becomes a party to the contractual provisions of the financial instrument.

Financial liabilities are recognised initially at fair value plus, in the case of financial liabilities not at fair value through profit or loss, directly attributable transaction costs.

Subsequent to initial recognition, all financial liabilities are measured at amortised cost using the effective interest method, except for financial liabilities at fair value through profit or loss, including derivatives, which are measured at fair value. Financial liabilities with a short duration are not discounted.

A financial liability is derecognised when the contractual obligation is discharged or cancelled or expires. For financial liabilities other than derivatives, gains and losses are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process. Any gains or losses arising from changes in fair value of derivatives are recognised in profit or loss. Net gains or losses on derivatives include exchange differences.

2.16 Provisions

Provisions are recognised when the Society has a present legal or constructive obligation as a result of past events, it is possible that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made.

2.17 Income Tax

As a registered charity under the Charities Act, Cap. 37, the Society is exempt from income tax under Section 13(1)(zm) of the Income Tax Act 1947.

BRIGHTON CONNECTION

(Registered under the Societies Act 1966)

2. MATERIAL ACCOUNTING POLICIES (continued)

2.18 Related Parties

A related party is defined as follows:

- A. A person or a close member of that person's family is related to the Society if that person:
 - (i) Has control or joint control over the Society;
 - (ii) Has significant influence over the Society; or
 - (iii) Is a member of the key management personnel of the Society.
- B. An entity is related to the Society if any of the following conditions applies:
 - (i) The entity and the Society are members of the same group.
 - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - (iii) Both entities are joint ventures of the same third party.
 - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - (v) The entity is a post-employment benefit plan for the benefit of employees of either the Society or an entity related to the Society. If the Society is itself such a plan, the sponsoring employers are also related to the Society.
 - (vi) The entity is controlled or jointly controlled by a person identified in (A).
 - (vii) A person identified in (A)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
 - (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the Society or to the parent of the Society.

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3. OTHER INCOME

	<u>2025</u>	<u>2024</u>
	\$	\$
Amortisation of deferred capital grant	2,907	-
Government grants		
- Digital For Life Fund	-	15,136
- Transformation Support Scheme	-	1,240
- Other grants	7,194	29,397
Student care fee assistance grants	19,774	25,742
Miscellaneous income	14,528	13,825
	<u>44,403</u>	<u>85,340</u>

4. EMPLOYEE BENEFITS EXPENSE

	<u>2025</u>	<u>2024</u>
	\$	\$
Salaries and related costs	639,276	587,080
Employer's contributions to Central Provident Fund	<u>103,721</u>	<u>95,139</u>
Total employee benefits expense	<u>742,997</u>	<u>682,219</u>

Key management personnel compensation

The total employee benefits expense include compensation of key management personnel as follows:

	<u>2025</u>	<u>2024</u>
	\$	\$
Salaries and related costs	203,449	201,301
Employer's contribution to Central Provident Fund	<u>30,530</u>	<u>30,543</u>
	<u>233,979</u>	<u>231,844</u>

The annual remuneration of the Society's paid staff who received remuneration exceeding \$100,000 is classified as follows:

	<u>2025</u>	<u>2024</u>
<u>Remuneration band</u>		
Between \$100,000 to \$200,000	<u>1</u>	<u>1</u>

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5. FINANCE COSTS

	<u>2025</u>	<u>2024</u>
	\$	\$
Interest expense on lease liabilities (note 13)	<u>4,054</u>	<u>4,321</u>

6. OTHER EXPENSES

Included in other expenses are the following items:

	<u>2025</u>	<u>2024</u>
	\$	\$
Meal expenses	62,191	71,647
Programme expenses	20,610	29,121

7. INTANGIBLE ASSETS

	<u>Website and software</u>
	\$
<u>Cost</u>	
At 1 June 2023	-
Additions	<u>30,520</u>
At 31 May 2024 and 1 June 2024	30,520
Additions	<u>13,080</u>
At 31 May 2025	<u>43,600</u>
<u>Accumulated amortisation</u>	
At 1 June 2023, 31 May 2024 and 1 June 2024	-
Charge for the year	<u>3,633</u>
At 31 May 2025	<u>3,633</u>
<u>Carrying amount</u>	
At 31 May 2025	<u>39,967</u>
At 31 May 2024	<u>30,520</u>

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8. PROPERTY, PLANT AND EQUIPMENT

	<u>Furniture and fittings</u>	<u>Office equipment</u>	<u>Renovations</u>	<u>Total</u>
	\$	\$	\$	\$
<u>Cost</u>				
At 1 June 2023	1,846	26,747	56,360	84,953
Additions	-	4,602	-	4,602
At 31 May 2024 and 1 June 2024	1,846	31,349	56,360	89,555
Additions	-	1,699	-	1,699
At 31 May 2025	1,846	33,048	56,360	91,254
<u>Accumulated depreciation</u>				
At 1 June 2023	1,846	20,750	56,360	78,956
Charge for the year	-	4,656	-	4,656
At 31 May 2024 and 1 June 2024	1,846	25,406	56,360	83,612
Charge for the year	-	3,765	-	3,765
At 31 May 2025	1,846	29,171	56,360	87,377
<u>Carrying amount</u>				
At 31 May 2025	-	3,877	-	3,877
At 31 May 2024	-	5,943	-	5,943

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9. RIGHT-OF-USE ASSETS

	<u>Operating premises</u>
	\$
<u>Cost</u>	
At 1 June 2023	184,085
Additions	187,408
Written off	<u>(184,085)</u>
At 31 May 2024, 1 June 2024 and 31 May 2025	<u>187,408</u>
<u>Accumulated depreciation</u>	
At 1 June 2023	152,209
Charge for the year	71,735
Written off	<u>(184,085)</u>
At 31 May 2024 and 1 June 2024	39,859
Charge for the year	<u>72,724</u>
At 31 May 2025	<u>112,583</u>
<u>Carrying amount</u>	
At 31 May 2025	<u>74,825</u>
At 31 May 2024	<u>147,549</u>

10. RECEIVABLES

	<u>2025</u>	<u>2024</u>
	\$	\$
Student fees receivables	935	1,065
Deposits	7,025	7,025
Grant receivable	9,090	-
Prepayments	8,460	7,027
Other receivables	<u>3,397</u>	<u>9,889</u>
	<u>28,907</u>	<u>25,006</u>

Receivables are unsecured, non-interest bearing and are normally settled within 90 days or on demand.

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11. AMOUNT DUE FROM A RELATED PARTY

Amount due from a related party is non-trade in nature, unsecured, non-interest bearing and expected to be repayable on demand.

12. DEFERRED GRANT

Deferred grant relates to funding received from the National Council of Social Services in relation to Community Capability Trust Fund ("CCT"). The CCT grant provides financial support to the Society in developing an IT solution, Donor and Volunteers Management System, which was completed during the year. The grant also covers maintenance and subscription costs to be incurred subsequent to the balance sheet date, which have been deferred accordingly as at year-end.

Deferred grant is presented and classified as follows:

	<u>2025</u>	<u>2024</u>
	\$	\$
Non-current liability		
- Deferred capital grant	24,997	30,520
Current liabilities		
- Deferred capital grant	6,976	-
- Grant received in advance	5,232	9,592
	<u>12,208</u>	<u>9,592</u>
	<u>37,205</u>	<u>40,112</u>

13. LEASE LIABILITIES

	<u>2025</u>		<u>2024</u>	
	Contractual lease liabilities	Present value of lease liabilities	Contractual lease liabilities	Present value of lease liabilities
	\$	\$	\$	\$
Lease liabilities payable:				
- within 1 year	60,501	58,410	76,531	72,050
- after 1 year but not later than 5 years	<u>18,530</u>	<u>18,407</u>	<u>79,031</u>	<u>77,244</u>
	79,031	76,817	155,562	149,294
Less: Amounts representing interest	<u>2,214</u>	<u>-</u>	<u>6,268</u>	<u>-</u>
	<u>76,817</u>	<u>76,817</u>	<u>149,294</u>	<u>149,294</u>

The Society leases operating premises with lease periods of 2 years and 3 years. The leases have varying terms and provides renewal options.

There is no externally imposed covenant on the lease arrangements.

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13. LEASE LIABILITIES (continued)

Reconciliation of changes in liabilities arising from financing activities

Movements in lease liabilities arising from financing cash flows during the year are as follows:

	<u>2025</u>	<u>2024</u>
	\$	\$
Lease liability at beginning of the year	149,294	33,515
Additional lease liabilities during the year	-	187,408
	<u>149,294</u>	<u>220,923</u>
<u>Non-cash movements</u>		
Add: Accretion of interest (note 5)	4,054	4,321
<u>Cash movements</u>		
Less:		
Payment of lease liabilities during the year		
- Principal portion	72,477	71,629
- Interest	4,054	4,321
	<u>76,531</u>	<u>75,950</u>
Lease liabilities at end of the year	<u>76,817</u>	<u>149,294</u>

14. PAYABLES

	<u>2025</u>	<u>2024</u>
	\$	\$
Accruals	101,775	122,248
Refundable student deposits	20,098	24,476
Student fees received in advance	6,130	10,498
Provision for unutilised leave	8,781	11,203
Non-trade payables	6,843	4,091
	<u>143,627</u>	<u>172,516</u>

Payables are unsecured, non-interest bearing and are normally settled within 90 days or on demand.

15. CASH AND CASH EQUIVALENTS

Cash and cash equivalents in the statement of cash flows comprise bank balances as shown in the statement of financial position.

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16. RELATED PARTY DISCLOSURES

The Society is governed by the Management Committee which is the final authority and has overall responsibility for policy making and determination of all activities. Members of the Management Committee are volunteers and do not receive monetary remuneration from the Society for their contribution, except for reimbursement of out-of-pocket expenses.

The Society has in place a conflict of interests policy in its code of conduct. All members of the Management Committee and key management personnel are required to declare their interests yearly.

Significant transactions between the Society and its related parties, not otherwise disclosed in the financial statements, are as follows:

With entities in which certain members of the management committee have significant influence:

	<u>2025</u>	<u>2024</u>
	\$	\$
Donations received		
- Non-tax deductible	5,020	51,992
Liabilities settled on behalf by the related party	4,091	2,578

The donations were given by the related parties on a freewill basis.

There are no paid staff who are close members of the family belonging to the key management personnel or the management committee member of the Society, and whose remuneration each exceeds \$50,000 during the year.

Key management personnel comprise of the Executive and Deputy Directors. The remuneration of key management personnel are included under employee benefits expenses as disclosed in note 4.

17. FUND-RAISING ACTIVITIES

	<u>2025</u>	<u>2024</u>
	\$	\$
Fund-raising income	<u>135,539</u>	<u>-</u>
Fund-raising expenses	<u>2,343</u>	<u>-</u>

The Society had complied with Regulation 15 of the Charities (Institutions of A Public Character) Regulations which stipulates that total fund-raising expenses for the financial year shall not exceed 30% of the total receipts from fund-raising and sponsorship for that same financial year.

18. FINANCIAL RISK MANAGEMENT

18.1 Credit risk

Credit risk is the potential risk of financial loss resulting from the failure of counterparties to settle their financial and contractual obligations to the Society as and when they fall due.

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18. FINANCIAL RISK MANAGEMENT (continued)

18.1 Credit risk (continued)

(i) *Risk management*

The Society's exposure to credit risk arises from cash balances with bank, receivables and other financial assets. The Society mitigates credit risks by transacting with high credit rating counterparties and financial institutions which are regulated.

At the balance sheet date, there was no significant concentration of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet.

(ii) *Recognition of expected credit losses (ECL)*

The Society's financial assets that are subject to credit losses where the expected credit loss model has been applied are fees receivable. The Society assesses on forward looking basis the expected credit losses on its receivables, and recognises a loss allowance in accordance with FRS 109.

The Society categorises a receivable for potential write-off when a debtor fails to make contractual payments for debts more than 90 days past due. Financial assets are written off when there is evidence indicating that the debtor is in severe financial difficulty and the debt has no realistic prospect of recovery.

Based on the management's assessment, all known bad debts have been written off and there is no significant ECL on the remaining trade receivables as at the balance sheet date.

18.2 Liquidity risk

Liquidity risk is the risk that the Society will encounter difficulty in meeting financial obligations due to shortage of funds.

The Society monitors its liquidity risk and maintains a level of cash and cash equivalents deemed adequate to finance the Society's operations and to mitigate the effects of fluctuations in cash flows.

The table below summarises the maturity profile of the Society's financial liabilities at balance sheet date based on contractual undiscounted payments.

	<u>Within 1 year</u>	<u>After 1 year but not later than 5 years</u>	<u>Total</u>
	\$	\$	\$
<u>2025</u>			
Lease liabilities	60,501	18,530	79,031
Other payables	128,716	-	128,716
	<u>189,217</u>	<u>18,530</u>	<u>207,747</u>
<u>2024</u>			
Lease liabilities	76,531	79,031	155,562
Other payables	150,815	-	150,815
	<u>227,346</u>	<u>79,031</u>	<u>306,377</u>

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19. FAIR VALUE OF ASSETS AND LIABILITIES

The Society does not have any asset and liability that are measured at fair value.

Cash and cash equivalents, receivables and payables are measured at amortised cost. Financial instruments with a short duration are not discounted.

Lease liabilities, measured at amortised cost, are discounted using incremental borrowing rates which approximate market rates as at the balance sheet date.

20. FINANCIAL INSTRUMENTS BY CATEGORY

The aggregate carrying amounts of financial instruments by category are as follows:

	<u>2025</u>	<u>2024</u>
	\$	\$
Financial assets at amortised cost	724,166	670,699
Financial liabilities at amortised cost	205,533	300,109

21. RESERVES POLICY

	<u>2025</u>	<u>2024</u>
	\$	\$
General fund ("Reserve")	<u>593,646</u>	<u>499,816</u>
Ratio of Reserve to annual operating expenses	<u>0:59:1</u>	<u>0:53:1</u>

The reserves management objective of the Society is to safeguard the Society's ability to continue as a going concern and to maintain an optimal reserve in order to support its principal activities.

The Society shall maintain a reserve equivalent to at least three months of its operating expenses.

On a yearly basis, the Committee reviews the amount of reserve required to ensure it is adequate to fulfil the continuing obligations of the Society.

The Society is not subject to externally imposed reserves requirements.

There were no changes to the Society's approach to reserves management since the previous financial year.

22. AUTHORISATION OF FINANCIAL STATEMENTS

The financial statements of the Society for the year ended 31 May 2025 were authorised for issue by the Management Committee on 27 August 2025.

BRIGHTON CONNECTION

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Detailed Statement of Income and Expenditure for the year ended 31 May 2025

	<u>2025</u>	<u>2024</u>
	\$	\$
<u>Income</u>		
Amortisation of deferred capital grant	2,907	-
Donations received		
- tax deductible	546,341	526,591
- non-tax deductible	243,837	182,868
Government grants	7,194	45,773
Student care fee assistance grants	19,774	25,742
Student care fees income	268,464	282,226
Miscellaneous income	14,528	13,825
	<u>1,103,045</u>	<u>1,077,025</u>
<u>Less: Expenditure</u>		
Accounting fee	3,560	3,560
Amortisation on intangible assets	3,633	-
Audit fee	6,108	5,425
Bank charges	274	275
Central Provident Fund contributions	103,721	95,139
Depreciation on property, plant and equipment	3,765	4,656
Depreciation on right-of-use assets	72,724	71,735
Insurance	3,188	2,347
Interest expense on lease liabilities	4,054	4,321
License fee	1,212	1,769
Marketing expenses	2,892	1,993
Meal expenses	62,191	71,647
Miscellaneous Expense	94	-
Payroll services	5,461	5,269
Printing and stationery	3,380	3,924
Platform fee	4,124	4,629
Programme expenses	20,610	29,121
Repairs and maintenance	14,396	19,435
Salaries and allowance	639,276	587,080
Skills development levy	1,247	1,113
Small value assets	668	156
Staff welfare	20,606	9,460
Stamp duty fee	-	525
Subscription fee	5,571	740
Training expenses	6,970	1,300
Transport fee	-	77
Utilities	19,490	17,114
	<u>1,009,215</u>	<u>942,810</u>
Surplus for the year	<u>93,830</u>	<u>134,215</u>

This Statement is prepared for the Management's use only and does not form part of the statutory audited financial statements.