### 2022-2023 ANNUAL REPORT





CHURCHES



**EQUIPPING CHURCHES** 



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**PRAYER & GIVING** 

### **OVERVIEW**



### The Koinonia Inclusion Network (KIN)

is a disability mission organisation that enables the Church to welcome and disciple people of all abilities.

### KIN'S VISION

The Church enabled to welcome and disciple people of all abilities

"A person has only one body, but it has many parts. Yes, there are many parts, but all those parts are still just one body. Christ is like that too."

> - 1 Corinthians 12:12 (Easy Read Version)



### CORPORATE INFORMATION

KIN is a society and charity registered with the Registry of Societies and the Commissioner of Charities, Singapore. KIN has a constitution as its governing instrument.

*Unique Registration Number (UEN)* T19SS0269K

Date of Registration as a Society 29 December 2019

Date of Registration as a Charity 7 July 2021 Registered Address 133 Fidelio Street, Opera Estate Singapore 458518

Honorary Auditors Mr Kuan Kok Pui, Ms May Wong

Banker DBS Bank



### FY2022/2023 was a significant year of transition for KIN.

When we were first founded in late 2019, KIN started as a volunteer-led organisation, driven by the zeal and diligence of people who gave their time and energy on a pro bono basis. However, very quickly after our founding, the demands for KIN's services among Singapore churches grew and grew. Soon, we knew that KIN needed to transit to a staff-led organisation for us to effectively serve the Christian community in Singapore in the area of disability-inclusion.

This process of transformation culminated on 1 August 2022 when the Management Committee appointed Ms Jesselyn Ng as KIN's Executive Director (ED), after an extensive search process. Jesselyn is no stranger to KIN, having been KIN's founding Vice President. A psychologist by training, she is also a decade-long veteran of the disability sector. In her role as ED, she leads our dynamic staff team in KIN's day-to-day operations, as well as working closely with the Management Committee in the areas of governance and fundraising.

She has sharpened KIN's ministry model to focus on the three pillars of equipping, resourcing, and connecting churches, in order to ensure that KIN can better realise its vision of "enabled churches that welcome and disciple people of all abilities". Given the importance of this renewed service model,

we have focused on it as the theme of this annual report. It is also reflected in the thematic motif of the lighthouse that appears throughout this report: KIN seeks to shine God's light to enable the Church.

In addition to this important change, given Singapore's exit from Covid-19 safe distancing measures, there was also a need to establish a physical headquarters for KIN. Jesselyn led KIN to establish an important partnership with Bethany Evangelical Free Church (BEFC), who agreed to generously share their physical premises with KIN for use as our office space. We are deeply thankful to the board, leaders, and congregation of BEFC for this gospel partnership.

Such partnerships are at the heart of KIN's work. It is part of our DNA – the *koinonia* in KIN's name is the main Greek term used in the New Testament to denote "partnership" (e.g., Php 1:5). Thus, on behalf of KIN, I warmly thank all of our partners – whether it is our staff and volunteers, individual friends of KIN, or our partnering churches / organisations – for walking alongside us in love. We believe that such warm partnerships are a beautiful reflection of the gospel inclusion that KIN seeks to foster in every church.

To God be the glory!



Members Serving wef 1 Apr 2023

Name	Designation	Date of Appointment	Occupation
Mr Leow Wen Pin	President	29 Dec 2019	Academic/ Religious Worker
Mr Alister Ong	Vice President Member	17 Dec 2022 26 Jun 2021	Human Resources Professional
Ms Michelle Wong	Honorary Secretary	17 Dec 2022	Marketing (Private Sector)
Ms Jasmine Teo	Honorary Treasurer Member	17 Dec 2022 25 Jun 2022	Chartered Accountant
Ms Carina Sim	Member	26 Jun 2021	Behavioural Therapist
Ms Giang Thuy Anh	Member	25 Jun 2022	Occupational Therapist

Name	Designation	Date of Appointment	Occupation
Mr Michael Cheah	Member	17 Dec 2022	Social Service Agency Leader
Mr Allen Chng	Member	17 Dec 2022	Venture Capitalist

### Members Who Stepped Down before 1 Apr 2023

Ms Jesselyn Ng	Vice President	29 Dec 2019 (resigned wef 16 Dec 2022)*	Executive Director
Mr Timothy Teoh	Honorary Secretary	24 Oct 2020 (resigned wef 16 Dec 2022)	Public Servant
Ms Sarah Phua	Honorary Treasurer	26 Jun 2021 (resigned wef 16 Dec 2022)	Accountant
Ms Janice Ho	Member	24 Oct 2020 (term ended on 25 Jun 2022)*	Missionary

<sup>\*</sup> Left the Management Committee to take on a staff role in KIN



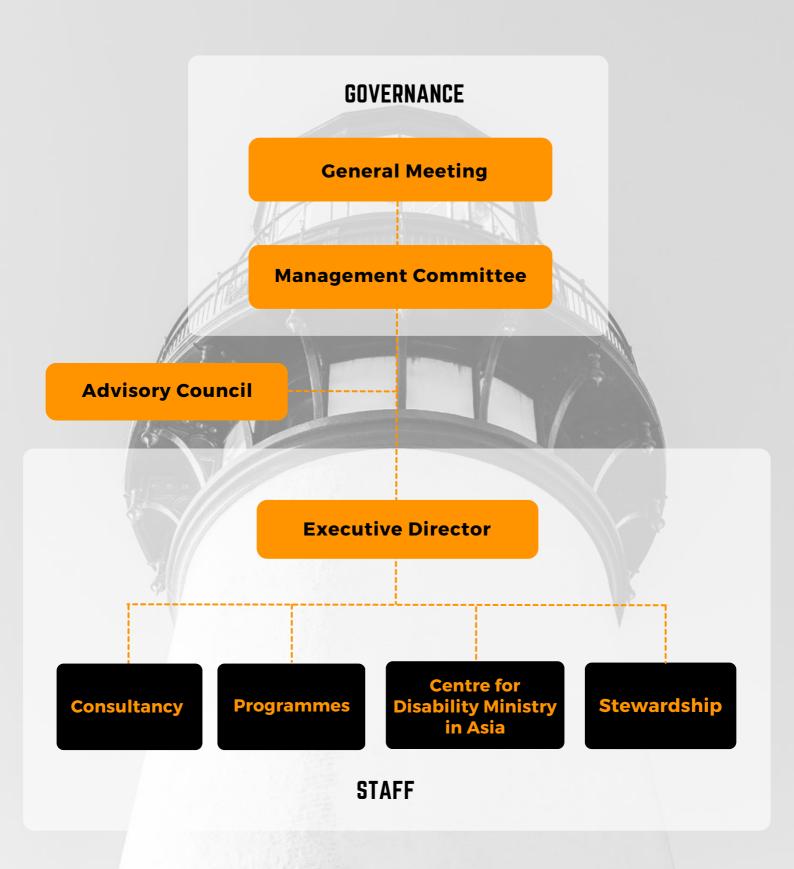
Members of the Advisory Council (alphabetical by surname)

Name	Appointment
Professor Erik Carter	Luther Sweet Endowed Chair in Disabilities, Baylor University Executive Director, Baylor Center on Developmental Disabilities
Mr Bernard Chew	Chief Executive Officer, St Andrew's Autism Centre, Singapore
Professor Benjamin Connor	Professor of Practical Theology Director, Center for Disability and Ministry, Western Theological Seminary
Dr Dave Deuel	Senior Research Fellow – Policy and Publications, Joni and Friends Christian Institute on Disability Academic Dean Emeritus, The Master's Academy International
Ms Anita Fam	President, National Council of Social Service, Singapore
Dr Ho Boon Tiong	Principal Consultant Educationist, Classpoint Consulting, Singapore

Name	Occupation
Dr Evelyn Law	Consultant, Child Development Unit, Department of Paediatrics, National University Hospital, Singapore
Ms Sherena Loh	Co-Founder and Director, Muscular Dystrophy Association, Singapore
Mr Eugene Seow	Founder, E3Twenty, Singapore Member, National Council of Social Services
Prof John Swinton	Professor in Practical Theology and Pastoral Care Chair in Divinity and Religious Studies, University of Aberdeen
A/Prof. Kenny Tan	Chief Executive Officer, St Luke's Eldercare Ltd, Singapore
Rev Dr Desmond Soh	Senior Pastor, Bethany Evangelical Free Church, Singapore
A/Prof. Wong Meng Ee	Associate Professor, Psychology and Child & Human Development, National Institute of Education, Nanyang Technological University, Singapore
Mr Ronald Wong	Director, Covenant Chambers LLC, Singapore

# ORGANISATIONAL STRUCTURE





### **Staff Team**

At the heart of KIN's ministry is a passionate team of staff members. They bring their experience and expertise in disability ministry and other relevant areas to bear in serving churches in Singapore and beyond.



Jesselyn Ng
Executive Director

Prior to joining KIN, she spent a decade as a psychologist working with families and adults with intellectual disability. She served as KIN's Vice-President since 2019 and played a key role in establishing KIN's flagship programme, the Certificate of Christian Disability Ministry (CCDM). In her home church, she supports the disability ministry as trainer and advisor.



Cherie Ng
Director (Consultancy & Programmes)

Trained in early intervention as well as having experience leading her church's disability ministry, Cherie leads KIN's consultancy team.



**Joanna Ong** Manager, Programmes

Tapping on her background in education and research, Joanna organises KIN's regular training programmes to serve the needs of the Church.



Teresa Ng Consultant

As a person with low vision and a trained advocate for the visually-impaired, Teresa draws upon her rich life experiences to be an effective trainer to churches in the area of disability ministry.



Yap Foon Lyn Head / Administration

A *pro-bono* staff member, she is an experienced administrator and educator having served in various capacities in Singapore's education sector. She currently serves as a Sunday School teacher and is on the Worship Team in her church.

# A HEART-TO-HEART WITH THE EXECUTIVE DIRECTOR

**MS JESSELYN NG SIYU** 



I learnt from Ephesians 4 that persons with disabilities too have been called to be disciple-

makers. With these truths revealed to me, it felt

like the scales fell from my eyes, and I could not

unsee God's design for the church, and His love

for those of us who are more different than

others. That was the start of my journey in

getting to know people for who they are, beyond

their disability, and I believe it made me a better

psychologist. I was able to listen more attentively

even to those who couldn't verbalise well, and I

was able to empathise better with families.

### Our new Executive Director is not exactly new to KIN

As the founding vice-president from KIN's inception in 2019, hers is a face familiar to most whose paths have crossed with KIN's at some point. In August 2022, after 3 years of serving in the Management Committee, she moved into the role of Executive Director. In this interview, she tells us more about the reason for her move and gives us a sneak peek into her dreams for KIN.

Tell us about who you are, and what brought you to where you are today?

What made you decide to apply for the role of Executive Director?

I am a mother of two and a psychologist for 10 years prior to joining KIN. In my previous organisation, I worked primarily with adults with moderate to severe intellectual disability and their families.

I am here in KIN today because these families shared their lives with me, taking me through a decade-long journey of understanding their joys and pains. For a long time, I didn't know exactly how to make sense of their disabilities and their suffering. How did it fit into God's creation? How could it ever be "good"? It wasn't until I joined KIN as a volunteer in 2019 that my perspective began to change.

Through KIN, I learnt from 1 Corinthians 12 about how God has created the church to be different, and how the Church needs persons with disabilities in order to truly be the Church.

the role of Executive Director?

By the time the position opened up, I was three years deep in KIN – long enough to have bought entirely into the vision! Under the strong leadership of KIN's President, Wen Pin, we grew from a small team of volunteers to an organisation of volunteers and staff with the common vision of seeing churches enabled to welcome and disciple people of all abilities. I couldn't get enough of what God was doing through KIN. We truly saw Hudson Taylor's maxim lived out time and time again: God's work done in God's way will never lack God's supply.

So I decided to apply, because I wanted in on the action. That's not to say that I didn't have any doubts or fears. I was never 100% confident of my ability or competency. But one thing I knew for sure and that I was privy to, through my involvement in the management committee, was that the KIN team is a strong and supportive one.

#### PAGE 11

The people are why I decided to put my name down as a candidate. I knew I would never be alone in my journey, because I can count on the support of these wonderful folks who give nothing less than 100% to love and serve our Heavenly Father.

### What are some of your main priorities?

I think it's important to talk about priorities in the context of KIN's core values. We have three core values: People-First, Purposeful, and Prayerful.

The most important thing for me at this point is to steward the team well. By team, I mean anyone who plays a part in helping KIN to achieve its vision - the staff, Management Committee, and volunteers. People-First is the only one of the three that has retained its position as a core value since KIN's inception in 2019. That speaks of how important each individual is in KIN.

As Executive Director, it is my role to facilitate the alignment of every person to our organisational vision and mission, and this includes communicating well and stewarding their strengths and gifts well. This will be done through creating policies and practices that nurture the growth of every person and build up a culture where we prioritise people over projects.

When the people are aligned to a common vision and share a common heart, I believe we will naturally find greater purpose in the work that we do.

In the pipeline, we have the Inclusive Sunday School Programme, and the Disability Ministry Leaders Community of Practice (COP) that we are looking forward to launch in the second half of 2023. The Inclusive Sunday School Programme is a modular programme through which we hope to transform Sunday Schools into inclusive places that welcome and disciple children of all abilities.

Our COP for leaders of disability ministries is a response to their requests for more support, equipping, and prayer as they traverse this unchartered territory together. Through these programmes, it is our earnest prayer that we will be able to fulfil our mission of strengthening churches in their ministry to and with people with disabilities.

### What have been some highlights of your role thus far?

By far, it has been the Launch of our Singapore Disability Ministry Survey 2023 Report. The whole process from start to end has been a true demonstration of the teamwork that I see as typical of KIN. What was special about this event was that it wasn't just the internal team that came together to make the day possible. We also had our friends in the sector - disability ministry leaders and volunteers, KIN alumni, and the many people in St James' Church (where the event was held) enthusiastically joining in and serving as ushers, table hosts, AV crew, etc. It was a comforting reminder to me once again that we are never alone in this journey that God has called us to. He has surrounded us with many people who share the same heart, and we rejoice that we can call them kin!

#### How can we pray for you?

In this season, Ps 90 has been an assurance to me; to ground myself as I am reminded of the transience and limitations of this life, which stand in stark contrast to the divine and eternal nature of our God who can do all things, and yet has invited me to be a part of His work. I would appreciate it if you could pray for me to always have the right perspective as I take on this role, and keep my eyes firmly upon Him.

We have chosen the lighthouse theme in this year's Annual Report, to represent how we are to reflect God's light and show His love to all in the Body. As "light(s) of the world" (Mt 5:14), KIN's mandate is to help others achieve this purpose of being inclusive and welcoming!

### **OUR PARTNERS**

Just as it takes a whole village to raise a whole child, it also takes the whole Church to bring the whole gospel to the whole world. KIN is thankful for its many partners who support our work of disability ministry in Singapore and beyond.





#### **SUPPORTING CHURCHES**

KIN is thankful for the following churches whose financial support has been invaluable.

- Bethany Evangelical Free Church
- Covenant Presbyterian Church
- Emmanuel Assembly of God Church
- Grace Methodist Church
- The Bible Church
- Wesley Methodist Church

#### **PARTNER ORGANISATIONS AS OF 31 MARCH 2023**

The following partnering organisations have helped to multiply the work of ministry at KIN:

- Bethany Evangelical Free Church
- Centre for Autism and Theology, University of Aberdeen
- Covenant Presbyterian Church
- Graceworks Pte Ltd
- Western Theological Seminary





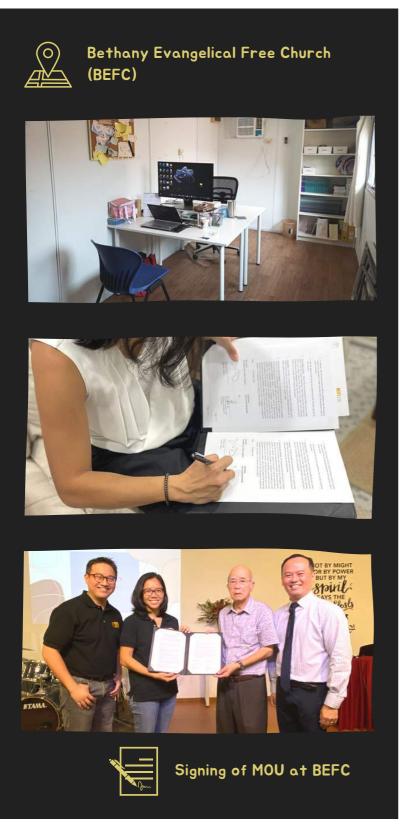
Since KIN's inception, KIN has engaged the following churches and organisations in Singapore and overseas, and across the denominational spectrum

- 3:16 Church
- Adam Road Presbyterian Church
- Amazing Grace Presbyterian Church
- Barker Road Methodist Church
- Bartley Christian Church
- Bethany Evangelical Free Church
- Biblical Graduate School of Theology
- Cateclesia Institute (USA)
- Chapel of Christ our Hope
- Changi Bethany Church
- Church of Our Saviour
- Emmanuel Assembly of God Church
- Ethos Institute
- Faith Community Baptist Church
- Faith Bible-Prebyterian Church
- Glad Tidings Church
- Glory Presbyterian Church
- Grace Assembly of God Church
- Grace Methodist Church
- International Baptist Church

- Joni and Friends (USA)
- Living Hope Methodist Church
- Micah Singapore
- National University of Singapore Varsity Christian Fellowship
- Paya Lebar Methodist Church
- Petra Community
- Prinsep Street Presbyterian
   Church
- Queenstown Baptist Church
- Sengkang Methodist Church
- Singapore Bible College
- St James' Church
- St John's St Margaret's Church
- The Bible Church
- The City Church
- Trinity Theological College
- True Way Presbyterian Church
- University of Aberdeen (UK)
- Yio Chu Kang Chapel
- Zion Bishan-Bible Presbyterian Church

### **NEW CORPORATE HEADQUARTERS**

On 19 October, KIN signed a Memorandum of Understanding with Bethany Evangelical Free Church (BEFC) that allowed KIN to use the church's premises as office space for KIN's headquarters.



Since moving into BEFC. we have experienced nothing but the warmth of the community here. They have opened up their space for us to have a place to call home. Finally, we have a place large enough for our staff or management committee meetings, complete with full office facilities! A container office was cleared out for our use, and we have transformed it into a haven where we can work quietly, surrounded by a beautiful garden maintained by a very active gardening team, whom we get to meet every week. On top of that, every month, they ask us how they can pray for KIN. Thank you, BEFC friends, for sharing not just your space, but also your lives with us!

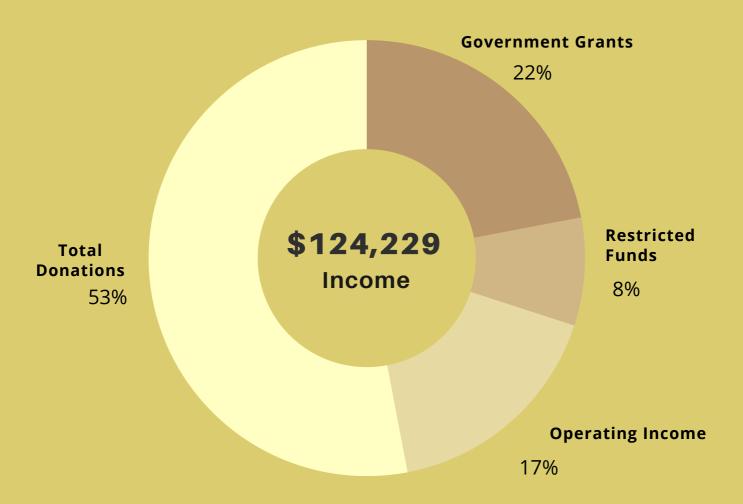
#### - Jesselyn Ng

At Bethany EFC, we recognize the importance of Christian unity and working together towards a common goal. Our partnership with KIN is a testament to this belief, as we share and steward our physical resources in a responsible manner. We are proud to support KIN's mission, which is dedicated to improving the lives of individuals with disabilities. This partnership has been a blessing, and we are grateful to God for the opportunity to collaborate with such a dynamic and impactful organization in the disability space.

- Rev Dr Desmond Soh, Senior Pastor, BEFC

# FINANCIAL OVERVIEW FOR FY2022-2023

### **INCOME**

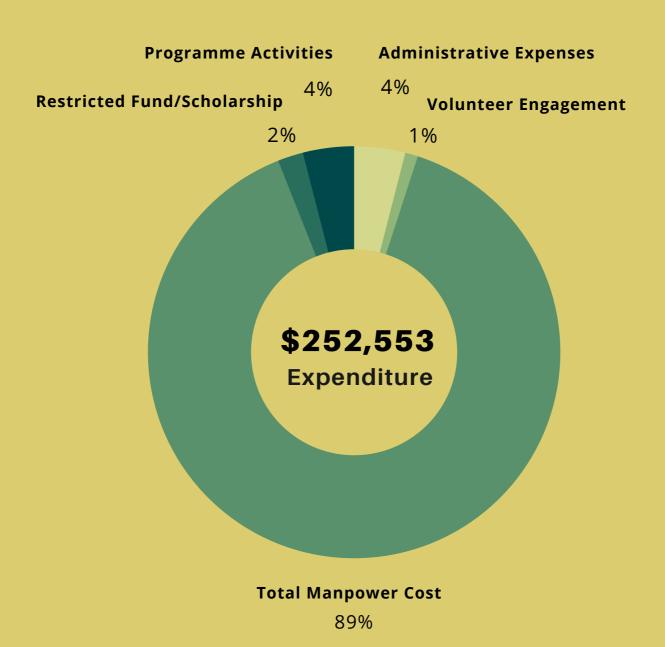


Total income has decreased by \$335,149 as compared to the last financial year (FY) mainly due to reductions in designated fund collections (\$288,900) and donations (\$49,231). This was an expected decrease as the last financial year's (FY22) fundraising efforts were meant to cover expenses for both FY22 and FY23.

This reduction in FY23 was slightly mitigated by higher government grants (\$8,903).

Fundraising efforts will be ramped up in FY24 to ensure a more balanced budget for FY24 in line with KIN's long-term sustainability plans.

### **EXPENDITURE**



Total expenditure increased by \$150,837 against last year due to higher manpower costs (\$142,222) as KIN built its staff team to meet growing demand from clients.

This was in accord with KIN's strategic plans to expand and develop its staff team.



RESOURCING CHURCHES

### EQUIPPING CHURCHES



WE PROVIDE TRAINING AND CONSULTANCY
TO ESTABLISH, DEVELOP AND SUSTAIN
DISABILITY MINISTRIES



IN 2022, KIN CONDUCTED THE SECOND RUN OF OUR FLAGSHIP PROGRAMME, THE CERTIFICATE OF CHRISTIAN DISABILITY MINISTRY (CCDM).



The *Inclusive Christian Communities (ICC)* module focused on how the whole church can come together to support and journey with special families.

The *Inclusive Christian Education (ICE)* module was on how the discipleship of persons with disabilities goes beyond cognitive transmission, towards having a transformed character, and doing this in God's community.

The KIN team is grateful that through the CCDM programme, we have reached more than 60 students from more than 30 churches. Twenty of our students also completed all the modules and have graduated with the CCDM. We are grateful to have served and met many like-minded friends in the Church in Singapore.

The next run of CCDM: Inclusive Christian Communities will be held in July 2023.

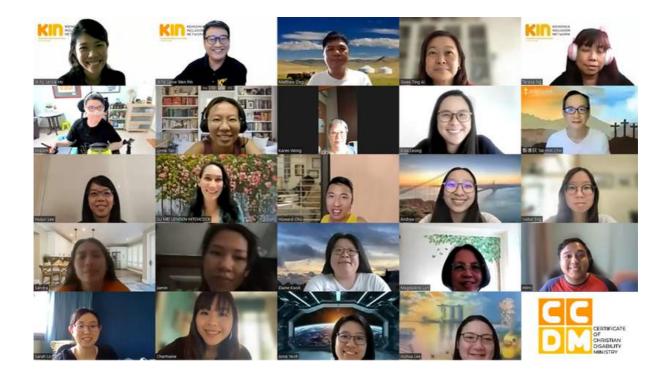
### **CCDM PROGRAMME IMPACT (SINCE INCEPTION)**

**133** 

Students reached

34
Churches reached

52
CCDM Graduates



**GRADUATES OF CCDM 2022** 

### **CONSULTANCY AND CUSTOMISED TRAINING**

KIN's vision is "The Church enabled to welcome and disciple people of all abilities", and one of the key ways that we do so is by building the capacity of the Church (in Singapore and beyond) to have a gospel-inclusion mindset so as to be disability-inclusive. KIN therefore provides both consultancy services and bespoke training programmes for churches to help them along in their disability inclusion journey. Since every church is different, KIN listens carefully to the needs of each church to provide training and consultancy that is customised to the unique context of each faith community.

### **ARTICLES FEATURING KIN**

saltandlight.sg/service/this-sports-based-disability-ministry-wants-kids-with-special-needs-to-feel-brave/



Salt&Light

This sports-based Disability Ministry wants kids with special needs to feel brave

 $\square$ 

Gracia Lee



# IMPACT STORY 1 BARTLEY CHRISTIAN CHURCH

In September 2022, the Bartley Christian Church (BCC) Sunday School (SS) Ministry held a Teachers' Training Workshop under the *Inclusive Sunday School* programme. The goal was to rebalance Christian Education and implement practical ways to refocus Christian Education in SS classes and youth groups.

Amy Ji, a ministry staff from BCC, shared that the congregation became more aware and enthusiastic about welcoming people with disability in church. With BCC's thriving deaf community, there was an encouraging take up on sign-language classes to connect with the deaf congregants in their midst.



"We see how open and enthusiastic Bartley has become since we have been made aware of the people with special needs in our midst. We see an encouraging sign up for sign language classes so as to interact with our Deaf congregants. We see parents of special needs kids becoming more confident (about) dropping them off at class, entrusting them to trained teachers so that they can worship wholeheartedly. Bartley is definitely better with them than without them."

"Sunday School-wise we feel more prepared than previously when J has his outbursts. We no longer panic but have a teacher buddy to calm him down and if need be, take him out of the room. We may not be special needs professionals, but KIN has given us useful handles in the day to day running of Sunday School"

(P3-4 SS teacher)



### IMPACT STORY 2

# ZION BISHAN BIBLE-PRESBYTERIAN CHURCH

KIN had the privilege of partnering and supporting Zion Bishan Bible-Presbyterian Church (ZBBPC) in their journey of disability-inclusion throughout 2022. Early in the year, ZBBPC's disability ministry, Enabling Ministry (EM), which promotes inclusion throughout the whole church, engaged KIN to better understand the dynamics of their youth ministry through a focus group discussion with the youth leaders. Many issues were discussed, especially how to interact and disciple youths with special needs.

This was followed up by a 'Youth Ministry Disability Inclusion' workshop conducted by KIN for the youths to better understand and practise inclusion amongst their peers.

Shortly after that, KIN conducted a 'Train the Trainer' session to train the youth ministry



leaders and members of EM how to engage and conduct informal interviews with special needs youths in order to understand their needs and challenges in the youth ministry.

One of the youth ministry staff commented that the workshops that KIN had conducted helped to set the tone for the whole year, such that the leaders were more welcoming to youths with special needs. More importantly, the workshops got the youths to start thinking about how their differently-abled friends were also part of the body of Christ. They gained knowledge and communication skills from the workshop and these helped them improve their understanding and interactions with peers who were differently-abled. There was a discernible change towards a culture of acceptance among the youth.





Near the end of 2022, ZBBPC's pastors, elders, deacons and ministry leaders rallied together to attend a Leadership Engagement workshop conducted by KIN. The purpose of this workshop was to facilitate alignment of disability-inclusion amongst different ministries. The workshop helped them recognise that each member was a gift of God, useful for His Kingdom in his own special way and that there was an increasing need for the whole church to work together to welcome and minister to families of persons with disability, to help them to grow and serve in the church community.

EM also utilised the resources provided by KIN.

The EM team conducted Bible studies in small groups using *Enabling Communities: Bible Studies on Including People with Disabilities in Church.* Participants who had never interacted with persons with disability felt that the studies helped normalise their view of disabilities. The opportunity to apply what they had learnt came during the year-end Christmas Carolling - the Bible study participants were able to engage and connect with their differently-abled friends more comfortably. Praise God for the first step of faith!

On top of that, EM sent their team to attend KIN's *Certificate of Christian Disability Ministry* course. One of the participants, Chew Ping Lin, highlighted that after the course, the EM team was more aligned with the biblical perspective of disability-inclusion and clearer on their role in enabling existing ministries with tools and resources to better journey alongside the differently-abled.

Our partnership with ZBBPC continues in 2023. We are looking forward to seeing God move in this passionate community!

### RESOURCING CHURCHES



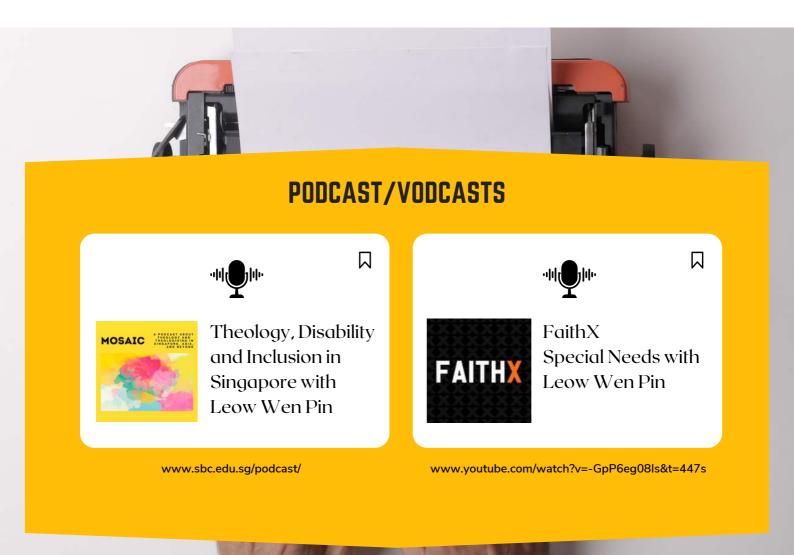
TRANSFORMING THE CENTRE FOR
DISABILITY MINISTRY IN ASIA INTO A
CENTRE OF EXCELLENCE

Since its establishment in 2021, the Centre for Disability Ministry in Asia (CDMA) has produced several resources (e.g., *Enabling Hearts, Enabling Communities*) and research studies (e.g., the Singapore Disability Ministry Survey 2023) that have helped to champion disability ministry in Singapore. Building on this success, KIN will review the CDMA's strategy and structure in order to start the process of transforming it into a centre of excellence for disability ministry and missions for Asia.

### **WRITINGS**

One of the challenges faced by churches in Asia is the lack of contextualised ministry materials. This challenge is especially acute in the area of disability ministry. In order to address this problem, KIN has established the Centre for Disability Ministry in Asia to provide context-relevant resources for the Church in Asia.

The CDMA provides resources of different kinds to meet the needs of the Church. In FY22/23, we worked with media partners to produce:



### **OPINION PIECES**

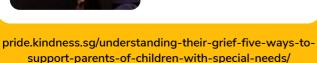
 $\square$ 



The Pride

Five Ways to Support Parents of Children with Special Needs

Leow Wen Pin





ETHOS Institute

7 Reasons to Include People with Disabilities in the Church

Leow Wen Pin

ethosinstitute.sg/7-reasons-to-include-people-withdisabilities-in-the-church/

### PEER REVIEWED JOURNAL ARTICLES



Journal of Asian Evangelical Theology

But Who Do You Say I Am: Language & Identity in Singapore Disability Ministries

Leow Wen Pin



Reformed World

Disability Ministry in Singapore: Current State and Future Prospects

Leow Wen Pin

www.academia.edu/83385021/\_But\_Who\_Do\_You\_Say\_I\_ Am\_Language\_and\_Identity\_in\_Singapore\_ Disability\_Ministries www.academia.edu/90786712/Disability\_Ministry\_in\_ Singapore\_Current\_State\_and\_Future\_Prospects



Reformed World

Perspectives on Disability and Theology from Confucian Societies in Asia

Leow Wen Pin

www.academia.edu/90786464/Perspectives\_on\_Disability \_and\_Theology\_from\_Confucian\_Societies\_in\_Asia

In addition, we also organise seminars and conduct practical research to equip the Church in Singapore and beyond:

### **SPECIAL FEATURE**

## PEOPLE WITH AUTISM IN CHURCHES SEMINAR DR LEON VAN OMMEN

On 2 July 2022, KIN partnered with Dr Leon van Ommen, the Co-Director of the Centre for Autism and Theology, University of Aberdeen, to deliver a public seminar entitled Including People with Autism in Churches. During the seminar, Dr van Ommen and Mr Leow Wen Pin (KIN's President) signed a **Memorandum of Understanding** to further study the theology of autism and to contextualise it for an Asian audience, with the ultimate goal of strengthening the belonging of persons with autism in churches in Singapore and beyond.



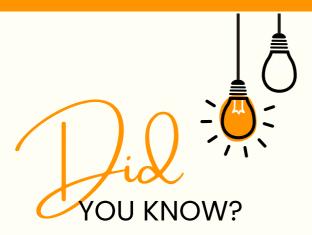


"KIN is very pleased to collaborate with the Centre for Autism and Theology (CAT) through this MOU. Based at the University of Aberdeen, which is internationally renowned for scholarship in disability theology, the CAT comprises a dynamic group of scholars and students who are producing excellent research in autism and theology. Through this collaboration, KIN hopes to bring world-class theological scholarship to bear on the practical and pastoral issues inherent in disability ministry and missions. This is an excellent space for collaboration, and we know that this MOU will produce significant dividends for the Church and persons with autism in Singapore and Asia."

-Leow Wen Pin

### SPECIAL FEATURE

### SINGAPORE DISABILITY MINISTRY SURVEY 2023



- A total of 31 churches from 8 different denominations took part in the survey.
- Of these, 20 churches had at least one disability ministry and the rest were without.
- The 20 disability ministries surveyed served only a total of 1,100 persons with disability.
- That leaves 90% of believers with disabilities potentially unchurched.
- This suggests that persons with disability constitute an untouched mission field for churches in Singapore.



In 2022, KIN commissioned its **Centre for Disability Ministry in Asia (CDMA)** to conduct the inaugural Singapore Disability Ministry Survey (SDMS 2023). As a pioneering study, SDMS 2023 hoped to obtain a clearer understanding of the state of disability ministries for people with disability and their families among Protestant churches in Singapore. The data provided by this survey are intended to support the Church in Singapore in her missional efforts to bring the Gospel of Jesus Christ to people with disability.

The research questions focused primarily on the nature of disability ministries, challenges and needs that churches faced in establishing and sustaining disability ministries.

Among the many challenges faced by disability ministries and churches is the need to develop their disability ministry leaders and volunteers. Prior to KIN establishing its training programmes, 40% of disability ministry leaders had not received any training at all, while a further 30% only received on-the-job training. The lack of manpower is also a top reason for churches not starting a disability ministry.



After many months of interviews and analysis, KIN finally launched the SDMS 2023 at St. James Church (SJC) on 6 May 2023.

The event saw as many as 95 participants from various walks of life, churches and denominations eager to know how the results of the study would impact churches in Singapore and how they could respond to God's call in welcoming and discipling persons with disability and their families. We thank God for SJC for the use of their premises and their many volunteers who helped out at the Launch.







KIN's Executive Director, Jesselyn Ng, shared the results of study highlighting the challenges and the needs of disability ministries. She surfaced three big areas of needs in the sector:

- Insufficient disability ministries. Not only were more disability ministries needed, but we also needed a greater diversity of disability ministries.
- Development of current and future disability ministry leaders. Disability ministry leaders faced challenges on multiple fronts that threaten the sustainability of their ministry.
- Equipping of ministry volunteers with the skills and know-how to engage and disciple persons with disability. Without volunteers, ministries are unsustainable.





Jesselyn presented KIN's three strategic areas to address these gaps and challenges:

- Supporting the establishment of new disability ministries through KIN's Start-up Consultancy and upcoming *Inclusive Sunday* School Programme,
- **Developing disability ministry leaders** through initiating Communities of Practice (COP) for disability ministry leaders, and
- **Developing ministry volunteers** through regular and quality training through the *Certificate of Christian Disability Ministry (CCDM)* and further in-depth training through partnership with Western Theological Seminary for the *Graduate Certificate in Disability and Ministry (GCDM)*.

Many participants found the break-out group discussions beneficial as they were able to connect with one another through the sharing of ideas and challenges.





While the SDMS 2023 is a small-scale study, it hopes to provide a substantial foundation for informing a strategy for Singapore's disability ministry landscape in the next five years. For disability ministries to flourish and grow, churches need to partner and work together interdependently as one body of Christ. As KIN implements these strategies, we hope to see many persons with disabilities and their families discipled within a church community, and discipling others as well.



This is a very comprehensive report in its coverage of disabilities across ages and spectrum of needs, and also in its strategic vision to include and disciple persons with disabilities. The interesting data provoked me to think of new solutions to bridge the gap, to build up and pass on the legacy and good work of the church.

[SDMS Launch participant]

SDMS 2023 reflects the urgency and need for churches to develop and grow our congregation in inclusivity and volunteerism as part of Christian education and discipleship to empower people with different abilities to serve together. Thank you for pioneering this survey. It's almost like a growth report to the Church of Singapore. Excited to see how this movement will grow.

[SDMS Launch participant]

"From the conception of SJC's disability ministry, 恩enABLE, to its birth, KIN's role was key. KIN conducted a focus group helping us to crystalize our vision and core values; following that, KIN helped us develop a Congregational Survey to know where we were as a church and how ready we were to start a disability ministry. From there, we built our team and 恩enABLE was birthed. We are grateful to God for KIN's partnership to serve SJC by co-discerning what God had already prepared and (they) value- added by raising awareness, training and supporting disability ministries!"

The Reverend Canon Chua Siang Guan, Vicar, St James' Churchl

### CONNECTING CHURCHES



WE BUILD COMMUNITIES OF PRACTICE BOTH LOCALLY AND INTERNATIONALLY TO SUPPORT DISABILITY MINISTRY & MISSIONS

### **DEVELOPING DISABILITY MINISTRY LEADERS**

Often, disability ministry can feel like a lonely, uphill journey- but it does not have to be. One of KIN's aims is to support and resource the disability ministry in Singapore, to see it flourish. Beyond our CCDM programme, KIN has established two avenues to build up this community and provide opportunities for disability ministry leaders and volunteers to take further steps in their growth.

# PARTNERSHIP WITH WESTERN THEOLOGICAL SEMINARY (WTS)

To provide opportunities for our CCDM students to deepen and widen their learning in the Christian disability setting, KIN has established a partnership with WTS. WTS is a premier Reformed seminary in Michigan, USA, and offers an excellent Graduate Certificate in Disability and Ministry (GCDM). Through this partnership, graduates of KIN's CCDM programme will be able to enrol into the GCDM at special rates.

# THE LEAENA TAMBYAH SCHOLARSHIP FOR DISABILITY MINISTRY (LTSDM)

Named after a Christian who was a pioneer in Singapore's disability sector, the LTSDM was established to support Disability Ministry Leaders in their training. This allows KIN not only to support these leaders financially, but also allows KIN to mount more opportunities for closer partnerships. We hope that through this, leaders will be empowered, connected and built up for the disability ministry in Singapore and beyond.



I am greatly blessed to be a recipient of the LTSDM which opened the doors to the Graduate Certificate in Disability and Ministry course run by Western Theological Seminary in the USA. Each course challenges me to think differently and more broadly about those amongst us with disabilities and their families, and how we can include them as part of our faith communities. Not just to include them, but to value them and give them a sense of belonging.

- Ms Gwee Ting Ai

## PARTNERING WITH ST LUKE'S ELDERCARE ON DEMENTIA AND SPIRITUALITY

As part of KIN's work creating communities of practice, KIN with partnered St Luke's Eldercare (SLEC) for the latter's launch of their CommCare Academy. As part of the inaugural SLEC CommCare Seminar on 28 Oct 2022. KIN's President. Mr Leow Wen Pin. was invited to speak as part of a panel discussion on dementia and spirituality.

KIN had previously partnered with SLEC to run a joint seminar on "Including Persons with Dementia in Churches" in 2021. Through such partnerships with likeminded organisations, KIN seeks to contribute to the development of a vibrant community in Singapore for churches to learn how to welcome and disciple persons living with dementia.



Mr Leow Wen Pin speaking at SLEC's CommCare Seminar on "Dementia and Spirituality"

# APPOINTMENT OF KIN'S PRESIDENT AS GLOBAL CATALYST IN THE LAUSANNE MOVEMENT

A core pillar of KIN's long-term ministry is the development of disability missions, especially in Asia. KIN's aspirations in this area have been provided a boost by the appointment of Mr Leow Wen Pin (KIN's President) as Catalyst for Disability Concerns in the Lausanne Movement, an international mission mobilisation movement established by Billy Graham and John Stott.

In this role, KIN will be able to tap upon the expertise, networks, and resources provided by the Lausanne Movement to further the cause of disability missions worldwide alongside fellow practitioners.

For example, KIN will participate in an international community of practice of disability ministry leaders, drawing upon global best practices. KIN will also be able to shape disability missions in Asia through participating in events such as The Fourth Lausanne Congress on World Evangelization (held in Seoul in September 2024).



Connecting influencers and ideas for global mission



# **LOOKING AHEAD**

We are very excited for the future of KIN's ministry. In particular, we foresee three areas of growth:

### **EQUIPPING**



## 1. ESTABLISHMENT OF AN INCLUSIVE SUNDAY SCHOOL (ISS) PROGRAMME

Sunday Schools are a potential avenue for disability inclusion to happen naturally in the church. As we cultivate in young children a love for God and love for their peers, this same group of children not only grows up together, they also grow into a support system for one another.

Moreover, children with special needs often do not come in solidarity, but with their ecosystem - such as parents, siblings, grandparents, helpers - and this ties back to needing the whole church community to come together to support the entire special family.

The *ISS* Programme is meant to help churches transform their Sunday Schools into inclusive Sunday Schools. It is a modular programme that covers a variety of topics, allowing churches to gain a holistic understanding of the child, the classroom, and the special family.

The first module, **Foundations of Inclusive Sunday School**, focuses on building understanding of special needs and inclusive classroom management.

The second module, **Disciple through Inclusive Sunday School**, equips churches to design inclusive sessions, and set meaningful learning objectives for children of all abilities.

The third module, **Bridging Ministries**, will move into partnerships with other ministries to ensure a sustainable, lasting impact in the Church.

To allow for a more robust understanding and application process, the module sessions will be supplemented with bespoke consultations and Sunday School observation sessions. Through this process, KIN will collaborate with the Sunday School leaders to consolidate and personalise the learnings, and apply it to their very own Sunday School.

### RESOURCING



# 2. TRANSFORMING THE CENTRE FOR DISABILITY MINISTRY IN ASIA INTO A CENTRE OF EXCELLENCE

Since its establishment in 2021, the Centre for Disability Ministry in Asia (CDMA) has produced several resources (e.g., *Enabling Hearts*, *Enabling Communities*) and research studies (e.g., the Singapore Disability Ministry Survey 2023) that have helped to champion disability ministry in Singapore. Building on this success, KIN will review the CDMA's strategy and structure in order to start the process of transforming it into a centre of excellence for disability ministry and missions for Asia.

### CONNECTING



# 3. ESTABLISHMENT OF A COMMUNITY OF PRACTICE FOR DISABILITY MINISTRY LEADERS

The disability ministry leaders who have been in touch with KIN have shared very openly about the challenges they face in their role. To support and sustain these leaders and their ministries, KIN will be convening a Community of Practice (COP) for disability ministry leaders.

The COP aims to build up the overall competency of disability ministry leaders in Singapore, provide them a safe place to encourage, support, and pray for one another, and be the starter for the organic growth of a community that unites churches through their common vision of welcoming and discipling people of all abilities.

We will be co-designing and co-developing the COP sessions, which will be held four times a year, with Ms Gwee Ting Ai, leader of enABLE ministry in St James Church, and also our first awardee of the Leaena Tambyah Scholarship for Disability Ministry.



# ROLE OF THE MANAGEMENT COMMITTEE

The Management Committee's role is to provide strategic direction and oversight of KIN's programmes and objectives to steer KIN towards fulfilling its vision through excellent governance and stewardship. As part of its role, the following matters require the Management Committee's approval and/or oversight:



- Yearly budget (before approval by General Meeting);
- Organisational strategy, reviewed on a yearly basis;
- Finance policies and controls, including reviewing and approving quarterly financial statements;
- Risk management;
- Human resources, including hiring and dismissal of staff members;
- New programmes/services, and monitor existing programmes/ services;
- Fund raising initiatives;
- Whistle-blowing and conflict of interest matters.

#### **Term Limit of Board**

The term of office of the Management Committee is two years. All office-bearers may be re-elected to the same or related post for consecutive terms of office except for the Honorary Treasurer.

The Honorary Treasurer may only be re-elected to the post for a maximum of one consecutive term of office (resulting in a total of four consecutive years). Reappointment of the outgoing Honorary Treasurer may be considered after a lapse of at least two years.

To enable succession planning and steady renewal, the Management Committee has a term limit of ten years. Presently, no Management Committee member has served for more than ten years.

# Disclosure of Remuneration and Benefits received by Management Committee Members

No Management Committee members were remunerated for their Management Committee services in the financial year.

#### **Disclosure of Remuneration**

None of KIN's staff members received more than \$100,000 annual remuneration.

KIN has no paid staff who are close members of Management Committee members, who receive total remuneration of more than \$50,000 during the year.

#### **Conflict of Interest Policy**

All Management Committee (MC) members and staff are required to comply with the KIN's conflict of interest policy. The MC has put in place documented procedures for MC members and staff to declare actual or potential conflicts of interests on a regular and need-to basis. MC members also abstain and do not participate in decision-making on matters where they have a conflict of interest.

#### **Whistle Blowing Policy**

KIN has a whistle blowing policy in place to address concerns about possible wrongdoing or improprieties in financial or other matters in KIN.

### **BOARD MEETINGS AND ATTENDANCE**

#### **During Financial Year 2023 (1 Apr 2022 - 31 Mar 2023), a total of**

(a) six Management Committee Meetings, (b) two Extraordinary General Meetings, and (c) one Annual General Meeting were held.

The following table sets out the individual Management Committee members' attendance at the meetings:

Name	Meeting Attendance*	Notes		
Current Members				
Mr Leow Wen Pin	9/9	Appointed on 29 Dec 2019		
Mr Alister Ong	9/9	Appointed on 26 Jun 2021		
Ms Michelle Wong	2/2	Appointed on 17 Dec 2022		
Ms Jasmine Teo	6/6	Appointed on 25 Jun 2022		
Ms Carina Sim	9/9	Appointed on 26 Jun 2021		
Ms Giang Thuy Anh	4/7**	Appointed on 25 Jun 2022		
Mr Michael Cheah	2/2	Appointed on 17 Dec 2022		
Mr Allen Chng	2/2	Appointed on 17 Dec 2022		
	Members Who Stepped	Down		
Janice Ho	1/2	Appointed on 24 Oct 2020 (term ended on 25 Jun 2022)		
Jesselyn Ng	6/6	Appointed on 29 Dec 2019 (resigned on 16 Dec 2022)		
Sarah Phua	7/7	Appointed on 26 Jun 2021 (resigned on 16 Dec 2022)		
Mr Timothy Teoh	7/7	Appointed on 24 Oct 2020 (resigned on 16 Dec 2022)		

<sup>\*</sup> Depending on their date of appointment and / or resignation, the MC members have different required meeting attendance quotas.

<sup>\*\*</sup> Missed three meetings due to her maternity leave approved by the Management Committee.

# **RESERVES POLICY**

The primary objective of the Charity's fund management is to safeguard its assets; to effectively and efficiently manage the usage of available working capital toward supporting the Charity's principal and related activities, and ensuring long term financial sustainability. The reserves that KIN has set aside provide financial stability and the means for the development of KIN's work. This year, KIN has met its reserves policy target of the minimum of nine months of operating expenditure.

#### **KIN's Reserves Position**

	FY2023	FY2022
General Funds (Reserves)	\$235,640	\$162,426
Designated / Restricted Funds	\$20,000	\$14,000
Annual Operating Expenditure	\$255,640	\$101,716
Ratio of Reserves	0.9:1	1.6:1



FINANCIAL STATEMENTS FOR FY2022-2023

#### **KOINONIA INCLUSION NETWORK**

(UEN. No: T19SS0269K)

AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

#### KOINONIA INCLUSION NETWORK T19SS0269K GENERAL INFORMATION

#### **Management Committee Members**

Leow Wen Pin President Alister Ong Vice President Jasmine Teo Hon. Treasurer Michelle Wong Hon. Secretary Michael Cheah Member Carina Sim Member Allen Chng Member Giang Thuy Anh Member

#### **Registered Office**

133 Fidelio Street Opera Estate Singapore 458518

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Statement of Income and Expenditure	3
Statement of Financial Position	5
Statement of Changes in Accumulated Fund	6
Statement of Cash Flows	7
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The Management Committee is pleased to present their statement to the members together with the audited financial statements of Koinonia Inclusion Network (the 'Charity') for the financial year ended 31 March 2023.

#### 1. **Opinion of the Management Committee**

In the opinion of the Management Committee,

- the financial statements of the Charity are drawn up so as to give a true and fair view of the financial position of the Charity as at 31 March 2023 and the statement of income and expenditure, changes in accumulated funds and cash flows of the Charity for the year then ended; and
- at the date of this statement, there are reasonable grounds to believe that the Charity will be able to pay its debts as and when they fall due.

#### 2. **Management Committee**

The Management Committee of the Charity in office at the date of this statement are:

Leow Wen Pin Alister Ong Jasmine Teo Michelle Wong Michael Cheah Carina Sim Allen Chng Giang Thuy Anh

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

On behalf of the Management Committee,

Leow Wen Fin

President

Jasmine Teo

Hon. Treasurer

Singapore 10 June 2023

#### 1. Opinion

We have audited the accompanying financial statements of the Charity comprising the statement of financial position as at 31 March 2023, statement of income and expenditure and statement of changes in accumulated funds and statement of cash flows for the year then ended.

In our opinion,

- (a) the financial statements of the Charity are drawn up in accordance with the provisions of the Societies Act, the Charities Act and the Financial Reporting Standards in Singapore so as to present fairly, in all material respects, the state of affairs of the Charity as at 31 March 2023 and the financial position of the Charity, statement of income and expenditure, changes in accumulated funds and cash flows of the Charity for the year then ended; and
- (b) the accounting and other records required by the regulations enacted under the Societies Act and the Charities Act to be kept by the Charity have been properly kept in accordance with those regulations.

Kuan Kok Pui Honorary Auditor

Singapore 10 June 2023 **May Wong** Honorary Auditor

#### KOINONIA INCLUSION NETWORK T19SS0269K STATEMENT OF INCOME AND EXPENDITURE FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

	Notes	2023	2022
GENERAL FUND		S\$	S\$
INCOME			
Operating Income		2.620	2 200
Book sales CCDM course fees		3,638 7,495	2,300 12,220
Honoraria received		3,520	3,324
Workshop revenue		6,270	5,000
Total Operating Income		20,923	22,844
Donations			
Donations received	_	66,508	115,739
Total Donations		66,508	115,739
Other Income			
Government grants	_	26,798	17,895
Total Other Income		26,798	17,895
Total General Fund Income		114,229	156,478
EXPENDITURE			
Programme Activities			
Research pillar	6	6,031	5,730
Marketing & publicity costs		1,830	2,800
Honoraria paid	_	2,300	2,654
Total Programme Activities		10,161	11,184
Volunteer Engagement			
Management committee allowances		789	1,980
Staff entertainment allowances		936	-
Volunteer engagement allowances	_	1,866	820
Total Volunteer Engagement		3,591	2,800
Administrative Expenses			
Bank fees		271	246
Accounting costs		495	-
Office expenses		1,565	1,336
Knowledge management platforms		2,630	1,186
Home office setup expenses		500	175
Training & workshops		2,576	247
Consultancy fees	_	3,180	3,180
Total Administrative Expenses		11,217	6,370
Total General Fund Expenditure		24,969	20,354
Net Surplus/(Deficit) - General Fund	_	89,260	136,124

The accompanying accounting policies and explanatory information form an integral part of the financial statements.

#### KOINONIA INCLUSION NETWORK T19SS0269K STATEMENT OF INCOME AND EXPENDITURE FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

DESIGNATED FUND	Notes	2023 S\$	2022 S\$
JOSHUA FUND Donations			
Donations received  Total Donations		<del>-</del> _	288,900 288,900
Total Designated Fund Income		_	288,900
EXPENDITURE			·
Manpower Staff salaries, bonuses and related costs Other staff expenses	_	220,449 3,135	75,509 5,853
Total Manpower costs		223,584	81,362
Total Designated Fund Expenditure		223,584	81,362
Net Surplus/(Deficit) - Designated Fund		(223,584)	207,538
RESTRICTED FUND			
SCHOLARSHIP FUND			
<b>Donations</b> Donations received	_	10,000	14,000
Total Donations		10,000	14,000
Total Restricted Fund Income		10,000	14,000
EXPENDITURE			
Scholarships Scholarships issued		4,000	-
Total Scholarship costs	•	4,000	-
Total Restricted Fund Expenditure		4,000	-
Net Surplus/(Deficit) - Restricted Fund		6,000	14,000
Total surplus/(deficit), representing total co- income/(loss) for the financial year	mprehen:	sive (128,324)	357,662

	Notes	2023 S\$	2022 S\$
ASSETS			
Current assets  Cash and cash equivalents Accounts receivables Inventory - books Other receivables	4 5 6 7	269,382 - - 1,272 270,654	380,592 900 3,134 7,978 392,604
Total assets		270,654	392,604
Current liabilities Accounts payables Other payables	8 9 	7,023 7,991 15,014	3,740 4,900 8,640
Funds Unrestricted Funds General Fund Joshua Fund (Designated)  Restricted Funds Scholarship Fund		235,640	162,426 207,538 14,000
Total liabilities and accumulated fund		255,640 <b>270,654</b>	383,964 392,604
		·	•

	2023 \$\$	2022 S\$
UNRESTRICTED FUNDS		
GENERAL FUND		
	S\$	S\$
Balance at the start of the year	162,426	26,302
Surplus/(Deficit) for the period	89,260	136,124
Transfers (to)/from designated fund	(16,046)	-
Balance at the end of the year	235,640	162,426
JOSHUA FUND (DESIGNATED)		
	S\$	S\$
Balance at the start of the year	207,538	-
Surplus/(Deficit) for the period	(223,584)	207,538
Transfers (to)/from designated fund	16,046	-
Balance at the end of the year		207,538
RESTRICTED FUNDS		
SCHOLARSHIP FUND	S\$	S\$
Delegae at the start of the year	·	Οψ
Balance at the start of the year	14,000	44.000
Surplus/(Deficit) for the period	6,000	14,000
Balance at the end of the year		14,000
TOTAL ACCUMULATED FUNDS	255,640	383,964

2023 S\$	2022 S\$
(128,324)	357,662
(128,324)	357,662
900	(900)
6,706	(7,978)
3,134	(3,134)
6,374	8,640
(111,210)	354,290
(111,210)	354,290
<u>-</u>	-
-	-
-	-
<u>-</u>	-
-	-
(111,210)	354,290
380,592	26,302
269,382	380,592
	\$\$ (128,324)  (128,324)  900 6,706 3,134 6,374  (111,210)  (111,210)  (111,210) 380,592

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

#### 1 General

Koinonia Inclusion Network (UEN. No. T19SS0269K) is a Society registered in Singapore under the Societies Act, Cap 311 and is a Charity under the Charities Act, Chapter 37 with its registered office and principal place of business at 133 Fidelio Street Opera Estate Singapore 458518.

Koinonia Inclusion Network is a Charity which exists to enable churches by equipping, resourcing and connecting them so that they may better welcome and disciple people of all abilities.

#### 2. Summary of significant accounting policies

#### 2.1 Basis of preparation

The financial statements of the Charity have been drawn up in accordance with Singapore Financial Reporting Standards ("FRS"). The financial statements have been prepared on the historical cost basis except as disclosed in the accounting policies below.

The financial statements are presented in Singapore Dollars (S\$), which is the Charity's functional currency.

#### 2.2 Adoption of new and revised standards

The accounting policies adopted are consistent with those of the previous financial year except in the current financial year, the Charity has adopted all the new and revised standards which are relevant to the Charity and are effective for annual financial periods beginning on or after 1 April 2022. The adoption of these standards did not have any material effect on the financial statements.

#### 2.3 Standards issued but not yet effective

A number of new standards, amendments to standards and interpretations are issued but effective for annual periods beginning after 31 March 2023, and have not been applied in preparing these financial statements. The Charity does not plan to early adopt these standards.

The following standards that have been issued but not yet effective are as follows:

Description	Effective for annual periods beginning on or after
Amendments to FRS 1 Presentation of Financial Statements: Classification of Liabilities as Current or Non-current	1 Jan 2024
Amendments to FRS 1 Presentation of Financial Statements:  Non-current Liabilities with covenants	1 Jan 2024
Amendments to FRS 116: Lease Liability in a Sale and Leaseback	1 Jan 2024

#### 2.3 Standards issued but not yet effective (Continued)

#### Description

Effective for annual periods beginning on or after

Amendments to FRS 110 Consolidated Financial Statements and FRS 28 Investments in Associates and Joint Ventures: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

Date to be determined

The Management Committee expects that the adoption of the standards above will have no material impact on the financial statements in the period of initial application.

#### 2.4 Property, plant and equipment

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

Depreciation is calculated using the straight-line method over their estimated useful lives. Depreciation is recognised from the date that the property, plant and equipment are installed and are ready for use.

The estimated useful lives are as follows:Useful livesAssets below S\$2,00012 monthsAssets above S\$2,00036 months

#### 2.5 Financial instruments

#### a) Financial assets

#### Initial recognition and measurement

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

When financial assets are recognised initially, they are measured at fair value, plus, in the case of financial assets not at fair value through profit or loss, directly attributable transaction costs.

#### 2.5 Financial instruments (Continued)

#### a) Financial assets (Continued)

#### **De-recognition**

A financial asset is de-recognised when the contractual right to receive cash flows from the asset has expired. On de-recognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received and any cumulative gain or loss that has been recognised in other comprehensive income is recognised in profit or loss.

#### b) Financial liabilities

#### Initial recognition and measurement

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

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

#### **De-recognition**

A financial liability is de-recognised when the obligation under the liability is discharged, cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a de-recognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognised in profit or loss.

#### 2.6 Cash and cash equivalents

Cash and cash equivalents comprise cash at banks and on hand and are subject to an insignificant risk of changes in value.

#### 2.7 Provisions

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

#### 2.8 Government grants

Government grants are recognised when there is reasonable assurance that the grant will be received and all attaching conditions are complied with.

#### 2.9 Employee benefits

#### a) Defined contribution plans

The Charity makes contributions to the Central Provident Fund scheme in Singapore, a defined contribution pension scheme. Contributions to defined contribution pension schemes are recognised as an expense in the period in which the related service is performed.

#### b) Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Charity has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

#### 2.10 Income recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Charity and the income can be reliably measured, regardless of when the payment is made. Income is measured at the fair value of consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty.

#### a) Donations / Honoraria received

Donations and honoraria are recognised upon receipt.

#### b) Book sales / Course fees / Workshop revenue / Consultancy

The Charity produces book publications and conducts courses, workshops and provides consultancy services to churches in relation to the objects of the Charity. Income for book sales are recognised when the books have been delivered to the customer and all criteria for acceptance have been satisfied. The books are not sold with a right of return, and the amount of income recognised is based on the transaction price, net of any volume or other rebates.

CCDM course fees and workshop revenue are recognised when the courses are conducted.

Consultancy revenue is recognised upon the completion of a consultation phase predetermined by the billing stages of each project.

#### c) Member & Volunteer activities/projects

Income from member activities/projects are recognised net of collections (if any), after direct expenses incurred on such activities/projects.

#### 2.10 Income recognition (Continued)

#### d) Interest income

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

#### 2.11 Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is calculated using the first-in first-out method and comprises the costs of purchase incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs necessary to make the sale.

When necessary, allowance is provided for damaged, obsolete and slow moving items to adjust the carrying value of inventories to the lower of cost and net realisable value.

#### 2.12 Income taxes

The Charity, being registered under the Singapore Charities Act, Chapter 37, is exempted from income tax subject to compliance with the Income Tax Act, Chapter 134.

#### 2.13 Fund accounting

In order to ensure observance of limitations and restrictions placed on the use of the resources available to the Charity, the financial statements of the Charity are maintained substantially in accordance with the principles of 'fund accounting'. whereby the resources for various purposes are classified for accounting and reporting purposes into specific funds that are in accordance with the activities or objectives specified.

Unrestricted funds are available for use at the discretion of the Management Committee in furtherance of the general objectives of the Charity.

Designated funds are funds set aside for specific purposes, at the discretion of the Management Committee. Fund designations may be imposed or removed at the discretion of the Management Committee, in furtherance of the general objectives of the Charity.

Restricted funds are subject to restrictions on their expenditure as imposed by the donor or through the terms of the funds raised.

The Joshua Fund is a designated fund set aside to support the manpower requirements of the Charity. This includes staff salaries, bonuses, and other related staff expenses.

The designation on the Joshua Fund was removed at the financial year end as funds collected for its designated purpose have been fully utilised during the year.

The Scholarship Fund is a restricted fund set up to provide financial support for the training of disability ministry leaders by covering a portion of the cost of the Graduate Certificate in Disability Ministry offered by Western Theological Seminary (WTS), Michigan.

#### 2.14 Related parties

A related party is defined as follows:

- A. A person or close member of that person's family is related to the Charity if that
  - (i) has control or joint control of the Charity;
  - (ii) has significant influence over the Charity;
  - (iii) is a member of the key management personnel of the Charity
- B. An entity is related to the Charity if any of the following conditions applies:
  - (i) the entity and the Charity are members of the same group.
  - (ii) one entity is an associate or joint venture of the other entity.
  - (iii) the entity is controlled or jointly controlled by a person identified in (A).
  - (iv) 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
  - (v) the entity, or any member of a group of which it is a part provides key management personnel services to the Church or to the parent of the Church.

#### Key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Charity, directly or indirectly, including any Management Committee members of the Charity.

#### 3. Significant accounting judgments and estimates

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

4.	Cash and cash equivalents		
		2023 S\$	2022 S\$
	Cash at banks	269,382 269,382	380,592 380,592
5.	Accounts receviables	2023 S\$	2022 S\$
	Third parties	-	900
	Less: allowance for expected credit losses	-	900
	Trade receivables are non-interest bearing and are g	enerally on 30 day	s' terms.

#### 6. Inventory - books

	2023 \$\$	2022 S\$
Statement of financial position		
Books		3,134
	-	3,134
Statement of income and expenditure		
Inventory recognised as an expense in Research Pillar costs	3,134	875

The above expense includes an inventory write-off of \$2,080 (2022: nil).

#### 7. Other receivables

	2023 S\$	2022 S\$
Grant receivables	1,272	7,978
	1,272	7,978

#### 8. Accounts payables

Accounte payables	2023 S\$	2022 S\$
Third parties	6,723	3,740
Related party (staff reimbursements)	300	-
	7,023	3,740

#### 9. Other payables

	2023	2022
	S\$	S\$
Accruals	4,054	-
Provision for employees' unutilised leave	3,937	4,900
	7,991	4,900

#### 10. Significant related party transactions

There were no significant related party transactions nor compensation made to any key management personnel during the current nor preceding year except for the following:

	2023 S\$	2022 S\$
Sales of books to Graceworks Pte Ltd	500	-
Printing fee paid to Graceworks Pte Ltd	581	7,541
	1,081	7,541
Key management personnel compensation		
	2023	2022
	S\$	S\$
Staff salaries, bonuses and related costs	50,049	34,997
CPF contributions	8,488	5,951
	58.537	40.948

#### 11. Financial risk management

The Charity is exposed to financial risks arising from its operations and the use of financial instruments. The key risks include credit risk and liquidity risk. The management committee reviews and agrees on policies and procedures for the management of these risks.

The Charity's overall risk management strategy seeks to minimise adverse effects from the unpredictability of financial markets on the Charity's financial performance. The management committee is responsible for setting the objectives and underlying principles of financial risk management for the Charity.

The following sections provide details regarding the Charity's exposure to the abovementioned financial risks and the objectives, policies and processes for these risks. There has been no changes to the Charity's exposure to these financial risks or the manner in which it manages and measures these risks.

#### (a) Credit risk

Credit risk is the risk that the counterparty will default on the contractual obligations resulting in a loss to the Charity. The Charity's exposure to credit risks arises primarily from its receivables, and the Charity has adopted a policy of only dealing with creditworthy counterparties.

#### 11. Financial risk management (Continued)

#### (b) Liquidity risk

Liquidity risk refers to the risk that the Charity will encounter difficulties in meeting its short term obligations due to shortage of funds. The Charity's approach to manage liquity is an ongoing monitoring of the budgeted and actual collections and expenditure of the Charity.

#### 12. Fund management

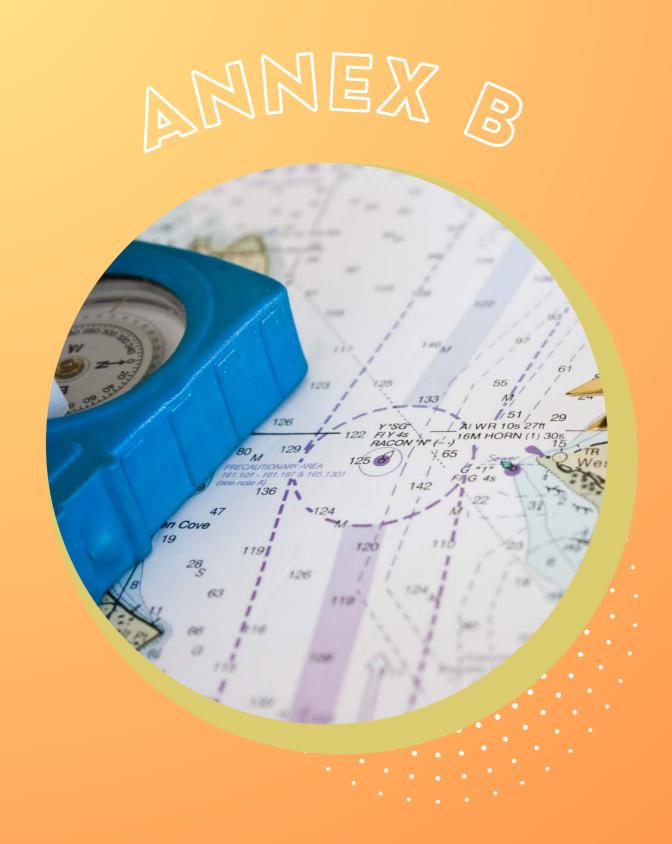
The primary objective of the Charity's fund management is to safeguard its assets; to effectively and efficiently manage the usage of available working capital toward supporting the Charity's principal and related activities, and ensure long term financial sustainability. The Charity's overall strategy remains unchanged from the

#### 13. Presentation of financial statements

Comparative figures have been reformatted to conform with the current year's presentation of the financial statements.

#### 14. Authorisation of financial statements for issue

The financial statements for the financial year ended 31 March 2023 were authorised for issue in a meeting of the Management Committee of the Charity on 10 June 2023.



GOVERNANCE EVALUATION CHECKLIST FOR FY2022-2023

# GOVERNANCE EVALUATION CHECKLIST FOR FINANCIAL YEAR 2022–2023

s/N	Code Guideline	Code ID	Response	Explanation (if code guideline was not complied with)
	Board Gover	nance		
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Complied	-
2	Are there governing board members holding staff <sup>1</sup> appointments? (skip items 2 and 3 if "No")	1.1.3	Yes	-
3	There are written job descriptions for the staff's executive functions and operational duties, which are distinct from the staff's Board role.	1.1.5	Complied	-
4	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years.  If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	Complied	-
5	All governing board members must submit themselves for re-nomination and reappointment, 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	-

s/N	Code Guideline	Code ID	Response	Explanation (if code guideline was not complied with)
	Conflict of In	terest		
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	-
8	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	Complied	-
	Human Resource and Volui	nteer <sup>2</sup> Man	agement	
9	The Board approves documented human resource policies for staff.	5.1	Complied	-
	Financial Management an	d Internal	Controls	
10	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	Not Complied	The charity does not engage in activities beyond its core charitable programmes.
11	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	Complied	-
12	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied	-
13	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 14 if "No")		No	The Charity has recently developed its investment policy and is now looking into investing its reserves

s/N	Code Guideline	Code ID	Response	Explanation (if code guideline was not complied with)
	Fundraising P	ractices		
14	The charity has a documented investment policy approved by the Board.	6.4.3	Complied	-
	Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 15 if "No")		Yes	-
15	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 16 if "No")		No	-
16	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	-	-
	Disclosure and Tro	ansparency	,	
17	The charity discloses in its annual report — (a) the number of Board meetings in the financial year; and (b) the attendance of every governing board member at those meetings.	8.2	Complied	-
	Are governing board members remunerated for their services to the Board? (skip items 18 and 19 if "No")		No	-
18	No governing board member is involved in setting his own remuneration.	2.2	-	-
19	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	-	-
	Does the charity employ paid staff? (skip items 20 and 21 if "No")		Yes	-

s/N	Code Guideline	Code ID	Response	Explanation (if code guideline was not complied with)
20	No staff is involved in setting his own remuneration.	2.2	Complied	-
21	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:

<sup>&</sup>lt;sup>1</sup> Staff: Paid or unpaid individual who is involved in the day-to-day operations of the charity, e.g. an Executive Director or administrative personnel.

<sup>&</sup>lt;sup>2</sup>Volunteer: A person who willingly serves the charity without expectation of any remuneration.

## **PRAYER**

"Prayer is not what is done by us, but rather what is done by the Holy Spirit in us."
- Henri Nouwen

#### Please pray alongside us for the following:

- That our staff and volunteers of KIN will be discipled through their work in KIN, even as they teach and preach about discipleship.
- That more churches will catch the vision KIN and join the KIN movement.
- That KIN will trust in God to provide the resources for our mission, as we seek to raise regular funding from individuals and churches.





"You can give without loving, but you cannot love without giving."

**Amy Carmichael** 

The above artwork, entitled "Lighthouse", was painted by KIN's artist-in-residence, Aaron Yap

# **GIVING**

Thank you for your partnership

To make a gift to KIN, please use one of the following two means:

**Bank Transfer DBS 017-906218-7** 

PayNow UEN: T19SS0269K

Please drop us a note at admin@kin.org.sg after the donation is made so that we can provide you with a receipt promptly.





### Find us here

**Mailing Address** 133 Fidelio Street, Opera Estate Singapore 458518



admin@kin.org.sg



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