

ABOUT DEAF COMMUNITY AND DEAF CULTURE



DEAF COMMUNITY

The Deaf community is made up of persons, both deaf and hearing, who embrace a common Deaf culture, sign language and other social traits.

DEAF CULTURE

A way of life and self-identity that Deaf people follow or share in areas such as social beliefs, behaviours, literary traditions, history, values and institutions which are linked by their deafness. Sign language is used as the main mode of communication.



LEVELS OF HEARING LOSS

Hearing loss is defined as being partially or completely unable to hear sounds in one or both ears.



MILD

Unable to hear soft sound. Understanding speech may be difficult in a noisy environment.



MODERATE

Unable to hear soft and moderately loud sound. Understanding speech is difficult in background noise.



SEVERE

Unable to hear people speaking at a normal conversational level. Even loud speech is difficult to hear or understand.



PROFOUND

Only able to hear very loud sounds. Most sounds are difficult to hear or distinguish.

ACCESSIBILITY FOR DEAF PEOPLE



COMMUNICATION

- Sign Language Interpreter
- Notetaker
- Communication Access Real-time Translation (CART)



INFORMATION

- Captioning
- Subtitling
- Visual and textual information



ASSISTIVE DEVICES

- Hearing aid
- Cochlear implant
- Vibrating alarm clock



BUILT ENVIRONMENT

- Visual fire alarms
- Visual door alarms
- Textual announcements

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Vision and Mission Statements

VISION

To be the leading organisation in advocating equal opportunity, in all aspects, for the Deaf and supporting the Deaf to reach their full potential.

MISSION

To assist the Deaf and Hard-of-hearing to achieve a better quality of life and to enable them to integrate and contribute to society.

HISTORY

The Singapore Association for the Deaf (SADeaf) is a member of the National Council of Social Service (NCSS), and is supported by the Community Chest of Singapore, Ministry of Social and Family Development (MSF) and Ministry of Education (MOE). The association is also affiliated internationally, to the World Federation of the Deaf (WFD) and, locally, to the Children's Charities Association (CCA).

Registration

SADeaf is registered with the Registry of Societies (252/55 WEL) and Commissioner of Charities (00057), has a Unique Entity Number for Societies (S62SS0061C) and is an approved Institution of Public Character (PC 000444, renewed from 1 April 2017 to 30 June 2019).

Corporate Governance

SADeaf has fully complied with the Governance Evaluation Checklist for Institutions of Public Characters (IPCs). The full checklist is available at www.charities.org.sg.

Conflict of Interest Policy

All Executive Council members, Chairpersons of Sub-committees and staff of SADeaf are required to read and understand the Conflict of Interest Policy in place and full disclosure of interests, relationships and holdings that could potentially result in a conflict of interest. The members and staff have fully complied with the Conflict of Interest Policy.



It was a fulfilling year for us at SADeaf. We challenged ourselves to do more and to do better. I am pleased to report that the financial year for 2017/2018 was a memorable one with continuing achievements for the Deaf and Hard-of-hearing community. The following are some of the key highlights and milestones.

We were honoured to have President Halimah Yacob grace the International Week of the Deaf, Investiture cum Awards Ceremony on 16 September 2017 as our Guest-of-honour. At the same event, Dr Janil Puthucheary, Senior Minister of State for Education, made the announcement that SADeaf will partner the Ministry of Education & Mayflower Primary School in a new educational model where hearing and deaf students sat in the same classrooms and took lessons together. Sign Language will be used to support instruction for pupils with hearing loss.

We are also glad to announce and welcome on board three new Ambassadors for the Deaf: Mega Adventure Park, Sonova Group – Phonak and Uber Singapore. We look forward to a long and rewarding partnership!

A net fundraising income of \$204,588 was raised and this was an increase 28% over previous the year's \$159,434.

Public Awareness Campaigns

"Mommy Can You Hear Me?" a book written by Grace Phua was officially launched on 13 May 2017. Grace wrote about her experience growing up with her deaf mother. The book aims to educate children about courage in the midst of challenges. We would like to thank Marina Bay Sands (MBS) corporate social responsibility programme, "Sands for Singapore" for their kind donation towards the printing costs. The books were distributed to libraries, kindergartens and SPED schools.

A Deaf Unique Moves II concert was held on 13 August 2017 to raise awareness of the importance of visual cues and sign language through drama and dance.

And for the very first time, International Week of the Deaf campaign materials was installed on an SMRT train serving the North-South (red) line between 14 September – 11 October 2017.

We continued our advocacy and engagement with various government agencies – Ministry of Social and Family Development (MSF), Ministry of Education (MOE), National Council of Social Service (NCSS) and Public

President's Message

Transport Council (PTC) on the provision of essential services and enhanced accessibility for our Deaf and Hard-of-hearing community.

SADeaf will continue to champion the Deaf and Hardof-hearing community and work closely with the Government ministries to ensure that Deaf needs are met, as provided in the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD). SADeaf will also to continue our efforts to grow awareness of Deaf culture in our society.

Conferment of Honorary Membership

On 24 March 2018, SADeaf conferred an Honorary Membership of the Association to our highly respected Founder and Deaf Education pioneer Mr Peng Tsu Ying, in recognition of his contributions to our Deaf and Hard-of-Hearing community. Our older Deaf Members will recall that Mr Peng founded the first school for the deaf students in Singapore in the 1950's.

Our Affiliate Schools

At Mountbatten Vocational School (MVS), 46% of the trainees from the 2017 cohort graduated with the ITE Skills Certificate. For the year 2018 cohort, 35% met the criteria in the overall performance of the core component subjects and progressed to the Year 2 Work-Based Training segment.

Singapore School for the Deaf (SSD) was officially deregistered on 31 December 2017. To celebrate the contribution of the school to our deaf, and the wider Singapore community, the official closing ceremony was held on 24 March 2018. We would like to thank Ms Elaine Teo and her organising committee of SSD Alumni for having organised a memorable and befitting closing ceremony for SSD!

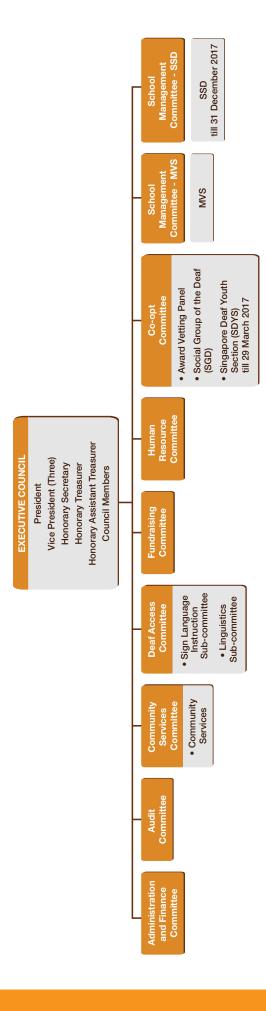
In closing, we wish to thank each and every one of our Ambassadors, donors, and supporters for their big hearts. SADeaf also wishes to express our heartfelt appreciation to all Executive Council members, staff, volunteers, corporations as well as the National Council of Social Service, the Ministry of Education, the Ministry of Social and Family Development; and the Tote Board for their support.

We look forward to continuing the good work of the Association and achieving more inclusion and empowerment for our Deaf and Hard-of-hearing community in the new financial year.

Mari

M Marini President

Organisation Chart (as at 31 March 2018)



Executive Council

(for the term 2017-2019)



Back row (Left to right):

Mr Eric Hao Chun Tseng, Mr Chan Sek Wai (Jeremy), Mr Lim Jiun Yih (Leonard), Mr Marini Martin Vincent Mr Teo Bee Chuan.

Front row (Left to right):

Mr Chew Mun Kai, Ms Tay Lay Hong, Dr Zahabar Ali, Ms Tan Kian Wah (Valerie), Mr Neo Hock Ping.

Absent with apology:

Ms Chua Siew Cheng Evangeline, Mr Steven Lee Chee Phat, Mr Loh Chew Khoong, Ms Tan Keng Ying, Mr Gregory Wee Chong Yeow and Ms Wong Ee Kean

Patron

Ms Ho Ching*

President

Mr Marini Martin Vincent*

Vice Presidents

Dr Zahabar Ali*

Chairman, Community Services Committee

Ms Tay Lay Hong

Chairman, Deaf Access Committee

Mr Gregory Wee Chong Yeow*

Chairman, MVS School Management Committee

Honorary Secretary

Ms Wong Ee Kean*

Honorary Treasurer

Mr Chan Sek Wai (Jeremy)*

Honorary Assistant Treasurer

Mr Loh Chew Khoong*

(Co-opted on 13 March 2018)

Council Members

Mr Chew Mun Kai

Ms Chua Siew Cheng Evangeline*

Mr Steven Lee Chee Phat*, PBM

Mr Lim Jiun Yih (Leonard)*

Mr Neo Hock Ping

Ms Tan Kian Wah (Valerie)*

Mr Teo Bee Chuan

Mr Eric Hao Chun Tseng

Ms Tan Keng Ying

(Co-opted on 25 January 2018)

Corporate Governance Board attendance between 23 September 2017 to 31 March 2018

No.	Name/Designation	Total	Co-opted on
1	Mr Marini Martin Vincent* President	3/3	
2	Dr Zahabar Ali* Vice President	3/3	
3	Ms Tay Lay Hong Vice President	3/3	
4	Mr Gregory Wee Chong Yeow* Vice President	2/3	
5	Ms Wong Ee Kean* Honorary Secretary	3/3	
6	Mr Chan Sek Wai (Jeremy)* Honorary Treasurer	3/3	
7	Mr Loh Chew Khoong* Honorary Assistant Treasurer (Co-opted)	1/1	13 March 2018
8	Mr Chew Mun Kai Council Member	3/3	
9	Ms Chua Siew Cheng Evangeline* Council Member	3/3	
10	Mr Steven Lee Chee Phat*, PBM Council Member	2/3	
11	Mr Lim Jiun Yih (Leonard)* Council Member	3/3	
12	Mr Neo Hock Ping Council Member	3/3	
13	Ms Tan Kian Wah (Valerie)* Council Member	3/3	
14	Mr Teo Bee Chuan Council Member	3/3	
15	Mr Eric Hao Chun Tseng Council Member	3/3	
16	Ms Tan Keng Ying Council Member (co-opted)	1/1	25 January 2018

^{*} denotes hearing

Significant Milestones/Events

16 September 2017 -----

SADeaf is honoured & excited to partner the Ministry of Education & Mayflower Primary School in the new educational model; whereby sign language will be used to support instruction for pupils with hearing loss.

- Two specialised teachers from SADeaf will co-teach with the mainstream teacher for core subjects English, mathematics and science.
- An educational sign interpreter will support non-core subjects such as physical education, art and music.



Guest-of-honour President Halimah Yacob's graced the International Week of the Deaf, Investiture cum Awards Ceremony



8 - 10 November 2017 ······

12 delegates from SADeaf attended the 3rd International Conference of the World Federation of the Deaf (WFD) at Budapest, Hungary



Conference topics: Bilingual education, Sign Language in the family , Deaf employees in the labour market and Communication accessibility

14 May 2017

Mother's Day Special - Launch of "Mommy, Can You Hear Me"



.... July 2017

SADeaf Facebook page hit more than 5,000 likes



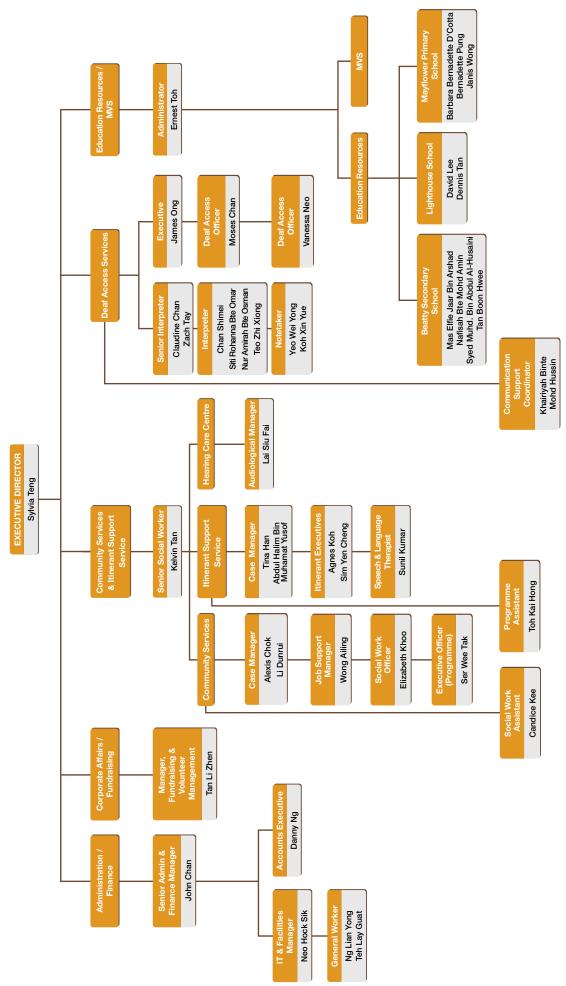
14 September to 11 October 2017



Deaf Awareness Campaign on SMRT train

Staff Organisation Chart

As at 31 March 2018



SADeaf Staff





Back row (left to right): Danny Ng, Moses Chan, Sunil Kumar, Li Dunrui and Vanessa Neo

Middle row (left to right): Lai Siu Fai, Ser Wee Tak, Neo Hock Sik, Elizabeth Khoo, Chan Shimei, Khairiyah Binte Mohd Hussin and Wong Ai Ling

Front row (left to right): James Ong, Tan Li Zhen, Sylvia Teng (Executive Director), John Chan and Kelvin Tan

Absent with apology: Candice Kee, Tina Han, Abdul Halim Bin Muhamat Yusof, Sim Yen Cheng, Agnes Koh, Toh Kai Hong, Zach Tay, Claudine Chan, Yeo Wei Yong, Koh Xin Yue, Nur Amirah Binte Osman, Siti Rohanna Bte Omar and Teo Zhi Xiong.



Membership

as at 31 March 2018

Category	Junior	Ordinary	Life	Associate	Honorary	Total	Corporate
Deaf or Hard-of-hearing	5	210	238	5	1	459	1
Hearing	0	114	128	12	0	254	1
Total	5	324	366	17	1	713	2

Conferment of Honorary Membership - Mr Peng Tsu Ying

On behalf of our Executive Council, we are pleased to announce the conferment of an Honorary Membership of the Singapore Association for the Deaf to our Founder and Deaf Education pioneer, Mr Peng Tsu Ying in recognition of his contributions to our Deaf and Hard-of-hearing community and is granted full privileges of such membership.



International Week of the Deaf

An initiative of the World Federation of the Deaf with the theme "Full Inclusion with Sign Language", events held in conjunction with the International Week of the Deaf:











Community Services (CS)

AUDIOLOGICAL SERVICES | CASE MANAGEMENT | COMMUNITY OUTREACH | COUNSELLING | EMPLOYMENT SUPPORT | FINANCIAL ASSISTANCE

The Community Services (CS) department is where Deaf and Hard-of-hearing clients and their families can turn to for assistance in various areas. Our profession team are on hand to provide a diverse range of services to clients in need.

FY2016/2017

FY2017/2018



118

No. of new registered clients

188

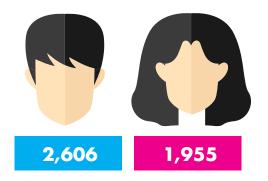
5,416

Total No. of registered clients

5,604

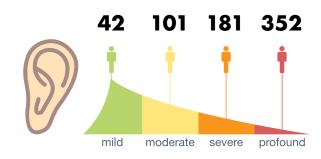


GENDER



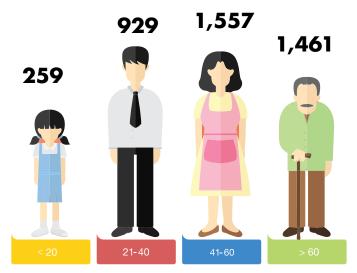
Not indicated - 1043

DEGREES OF HEARING LOSS



Not indicated - 4,928

AGE DISTRIBUTION



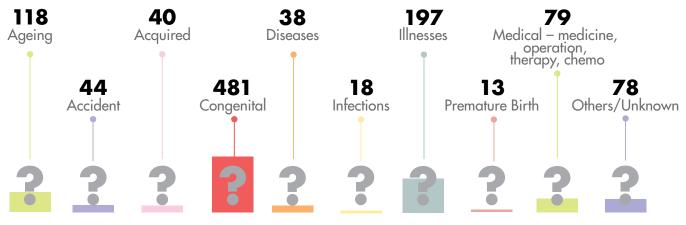
Not indicated - 1,398

MODE OF COMMUNICATION



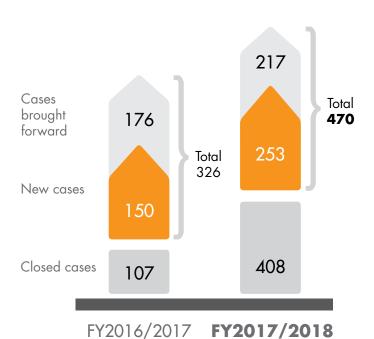
Not indicated - 2,753

CAUSES OF DEAFNESS

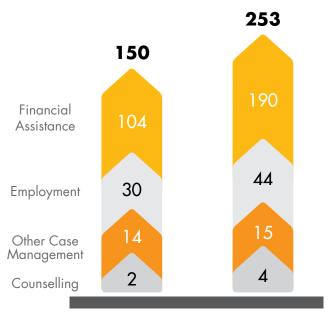


Not indicated - 4,498

Output indicator – Basic Programme Data



Breakdown of new cases



FY2016/2017 FY2017/2018

Employment Support



13

No. of registered Deaffriendly Employers



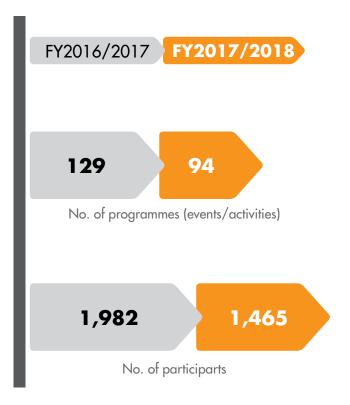
44 No. of clients

served



17
No. of clients with job match

Programmes (events/activities)



Hearing Care Centre (HCC)

HEARING TESTS | OUTREACH | HEARING CARE SERVICES SALE OF HEARING AID EQUIPMENT, BATTERIES & ASSISTIVE HEARING DEVICES

Staffed by qualified audiologists, the Hearing Care Centre (HCC) provides a full spectrum of hearing care related services. Besides offering hearing tests and consultations, clients and members can also get their ear moulds made at the HCC and purchase batteries and other accessories at discounted rates.



Objectives

- To assist in preserving residual hearing of the Deaf community and develop auditory processing ability through appropriate means.
- To provide affordable or free quality hearing care services to all clients of SADeaf.



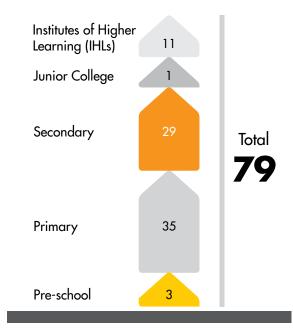


Itinerant Support Service (ISS)

SOCIAL WORK | LEARNING SUPPORT | SPEECH AND LANGUAGE THERAPY

Programme Enrolment

The ISS programme is opened to students with hearing loss, who are Singapore citizens or Permanent Residents attending mainstream education. The ISS team works in partnership with families, schools and the community for the well-being of students with hearing loss. It also aims to empower families with the appropriate skills and knowledge to nurture their children with hearing loss, so that they will gain confidence, independence and are better integrated into society.





Social Work

The various services include information and referrals, case management, financial assessments, counselling for the clients and their families, and school visits.



Learning Support

The students received one-to-one learning intervention. The Itinerant Executives focused on language development, mathematical concepts and thinking skills. These were the key focus areas that had been assessed to be the learning needs of the students.



Speech and Language Therapy

The students received one-to-one intervention. The Speech and Language Therapists worked on enhancing and equipping them with listening, articulation and language comprehension skills.

Survey result - Students with Hearing Loss in mainstream schools.

154. out of 356 schools responded No. of students with Hearing Loss

562

Corporate Affairs (CA) & Volunteer Management

The Corporate Affairs Department co-ordinates campaign/programme fundraising events, community and corporate partnerships, media & public awareness campaigns as well as volunteer management.



Ambassadors for the Deaf 2017:

- Mega Adventure Park
- Sonova Group Phonak
- Uber Singapore



Mother's Day Special

"Mommy, Can You Hear Me?", a book written by Grace Phua, was officially launched at the SADeaf on Saturday, 13 May 2017. The book aims to educate children about courage in the midst of challenges. Sponsored by Marina Bay Sands (MBS) corporate social responsibility programme, "Sands for Singapore".



Deaf Unique Moves II

The concert was held on Saturday, 13 August 2017 at the School of the Arts Singapore (SOTA), Concert Hall from 3.00pm - 4.00pm. SADeaf Patron, Ms Ho Ching graced the event as the Guest-of-Honour.

Fundraising

Youth For Causes

DEAFINITE from Dunman High School help raised a total of \$3,638 through their various fundraising activities held between June to September 2017.



CHARITY WASH 2018

CHARITY WASH 2018

CHARITY WASH 2018

Charity Wash - 10 Febuary 2018

A one-day charity wash co-organised by NTU

THE SINGAPORE ASSOCIATION FOR THE DEAF

A one-day charity wash co-organised by NTU Riders Club and NUS Motorcycle Club raised a total of \$2,562.



Chinese New Year Celebration

- 24 February 2018

- 19 August 2017

Fundraising Initiatives







Media Coverage



Igniters

Organise events and activities for SADeaf's clients in the community at large, including children, adults and elderly folks, and lend a helping hand during fundraising and special events.

Date Event 10 June 2017 Kayaking for the Deaf 19 August 2017 Deaf Friendship Day 2017 21 October 2017 SADeaf Halloween party 2017 KGC Charity Car Wash 11 November 2017 Children's Charities Christmas Fair 3 February 2018 Spring Cleaning @ SADeaf





Signifique

A song-signing performance group with both hearing and deaf members, Signifique was officially established under SADeaf in May 2009. Through song-signing, Signifique hopes to showcase the beauty, versatility and artistry of sign language. It also aims to increase public awareness of the Deaf in the visual performing arts field.

1 April 2017

Silver Lining Project – SilverFest

> Jurong Regional Library

28 October 2017

Purple Parade

Suntec City



20 May 2017

Being Our Own Heroes

Kreta Ayer People's Theatre

11 November 2017

Children's Charities Association – Annual Christmas Fair

> Ngee Ann Civic Plaza



13 August 2017

Deaf Unique moves II

School of the Arts Singapore (SOTA)

9 December 2017

PARC Terraces Christmas Village Party

> 310A Punggol Walk



16 September 2017

International Week of the Deaf

SADeaf

24 February 2018

Chinese New Year Celebration

SADeaf

25 March 2018

NTU Welfare Services Club – Community Service Day

Boon Lay CC

Singapore Deaf Youth Section (SDYS)





Sharing session on 6th WFDYS Junior Camp during Deaf Friendship Day on Saturday, 19 August 2017.

The Singapore Deaf Youth Section (SDYS) was officially dissolved on 29 March 2018.

On behalf of the Executive Council, Management and Staff, we would like to express our heartfelt appreciation to the former SDYS board members and volunteers for their contributions and commitment during their terms.

And, would like to take this opportunity to wish them the very best in their future endeavours!

Lastly, we welcome all aspiring Deaf Youth leaders to come forward to lead the youth section! We look forward to working with you to unleash the potential in you!

Social Group of the Deaf (SGD)

The Social Group of the Deaf (SGD) aims to promote a healthy lifestyle among the Deaf community and encourages active participation of our Deaf and Hard-of-hearing (aged 21 and above) members through various activities.



Desaru Durian Feast 22 July 2017



Kukup Trip 31 March 2018

Hi!SG

Hi!SG is an annual event organised by RSP (DC), which aims to promote interaction and friendships between the hearing and the Deaf. Through a series of activities, we hope to encourage greater understanding about the Deaf Community in Singapore and to foster friendships. This year's theme for Hi!SG was 'Hi! Let's Be Friends', which highlighted the value of friendship within the Deaf Community. The event was held at Nee Soon East Community Club and participants were split into 6 different groups as they got to know each other better. They went through a series of station games which emphasised on communication and interaction. The highlight of the event was the Archery Tag activity, where participants work together to support each other in this highly strategical and adrenaline-pumping game. In all, the participants enjoyed themselves as they got to make new friends.



Post-Exam Learning Journey

The Post-Exam Learning Journey aims to reward the tutees after working hard for their Mid-Year Examinations with fun-filled activities, while encouraging them to learn new things and pick up new skills. Through this day-event, we hoped to strengthen the bond between our tutees and tutors which

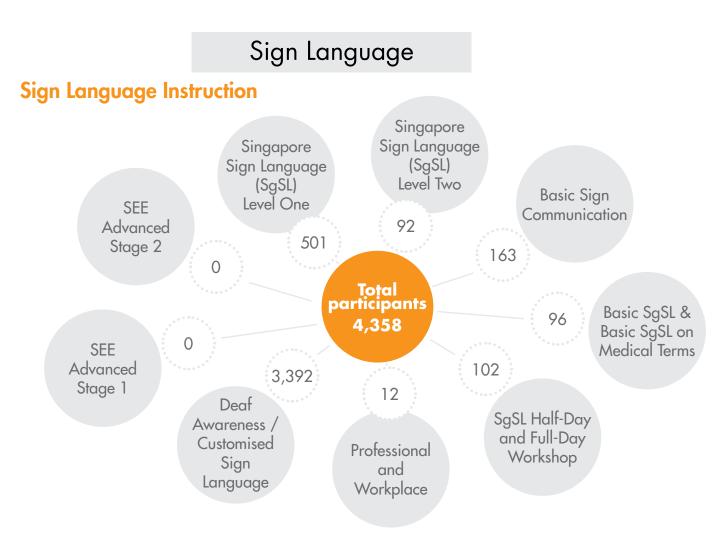
will serve as a foundation for more effective lessons in the future. This year, the Post-Exam Learning Journey was held at Bollywood Veggies, an area filled with flora and fauna. The tutees saw and touched different types of plants and learn the benefits of each of them. They attended a guided tour and got the opportunity to pot their own plant. Through these hands-on activities, hope that the tutees had an enjoyable outdoor learning experience.



Deaf Access Services (DAS)

INTERPRETATION | NOTETAKING | SIGN LANGUAGE COURSES & DEAF AWARENESS PROGRAMME

It's main focus is to provide Deaf and Hard-of-hearing clients access to information via sign language interpretation and notetaking services.



Town Hall Meeting

Bi-monthly town hall meetings are organised as part of the research and development of the Singapore Sign Language (SgSL).

Date	Theme		
20 May 2017	1 MRT Station Names		
15 July 201 <i>7</i>	2 Food and Fruits (Part 1)		
21 October 201 <i>7</i>	3 Interesting Places and Road Names		
25 November 2017	4 Festivals		
20 January 2018	5 Famous People		
17 March 2018	6 Food and Fruits (Part 2)		





SgSL Storytelling

DAS held SgSL Storytelling sessions at 4 public libraries across Singapore from 5 to 8 September 2017. For every story, a Deaf storyteller narrated the story in Singapore Sign Language and this was translated into English by a Sign Language Interpreter.

United Nations Convention on the Rights of Persons with Disabilities (CRPD)

A sharing session cum focus group discussion (jointly organised with Mr Adrian Yap, Mr Alvan Yap, Ms Low Jarn May and Ms Phoebe Tay) was held on Saturday, 6 January 2018 with guest speaker, Mr Michael Steven Stein, a Deaf lawyer from the United States.

18 deaf leaders actively participated in the focus group discussion, identified gaps, voiced their concerns and provided constructive suggestions based on their personal experience as a Deaf advocate.

Public Transport Council

Two Focus Group Discussions (FGD) were jointly organised with the Public Transport Council (PTC) on 6 May & 27 May 2017 whereby our Deaf & Hard-of-hearing community shared their personal experiences & challenges of their daily commute.



Notetaking



Drawing on a pool of over 30 Community Notetakers, the team managed to cover 92% of all NT requests for FY2017/2018.

Tapestry Playback Theatre performance

In September 2017, unlike the previous year, notetaking was done using a stenotype machine further showcasing notetaking capabilities.

The notetaking team continually makes improvements and strives for near-verbatim content capture similar to live captioning.





Interpretation

The Financial Year 2017-2018 saw the Interpretation Team through various notable moments and interpreting settings. Some events worth mentioning are the National Day Rally 2017, Budget Statement 2018 and the True Colours Festival.

As part of the interpreters' training and development, the team organised a series of workshops known as CET (Continuing Education & Training) and Keep Interacting Socially & Sign (KISS). Some topics include "Unravelling and Understanding the UNCRPD", "Interpreting for Deaf Children" and "Basic Medical SgSL Vocabulary". Besides looking into hard skills, the team was also concerned for the interpreters' well-being. The team collaborated with occupational therapists from Tan Tock Seng Hospital (TTSH) and conducted a self-care workshop catered to both interpreters and notetakers on 24th January 2018.

With the increasing awareness of accessibility for the Deaf to theatre, staff interpreters had the opportunity to interpret in theatre productions such as Singapore Repertory Theatre's (SRT) 'Chicken Little', and W!ld Rice's 'Grandmother Tongue' and 'Mama White Snake' to round up the year. Such productions open doors for future theatrical shows to be more inclusive as well as to provide a learning ground for interpreters.

Amidst our busy schedule, it was heartening to see that the team had hit the spotlight in media too

On 12 June 2017, staff interpreter, Amirah Osman, was interviewed by Berita Harian, touching on her Sign Language interpreting career and encouraging interaction between Deaf and Hearing people.

On 10 January 2018, the Straits Times published an article featuring staff interpreters, Claudine Chan and Teo Zhi Xiong, with their involvement in 'Grandmother Tongue' by W!ld Rice. The article focused on the amount of effort put into the preparation as well as the actual interpreting work done for drama and theatrical productions.

Besides raising awareness, we believe that such media exposure create opportunities for further discussions on improving accessibility for the Deaf Community in Singapore.





Support at Designated School

Beatty Secondary School

Enrolment

as at 31 March 2018

Level/ Class			+
1NT	4	1	5
2NT	-	1	1
3NT	5	1	6
4NT	1	2	3
TOTAL	10	5	15

Legend: NT - Normal Technical

Outcome of Deaf Students

Results of GCE 'N' Levels for year 2017 is as follows:

Level	No. of students	Outcome	
GCE 'NT'	3	3 students admitted into ITE	
		Legend: 'NT' – Normal Technical ITE – Institute of Technical Education	

All the three students managed to be admitted into courses of their choice in ITE. Ms Shariffah Faaiqah Alkaff was one of our Top NT level students for 2017 scoring 3 distinctions.

Programmes And Activities

Academic/Enrichment Programmes

Deaf students attend regular lessons with hearing students in a classroom setting with resource teachers (RTs) interpreting for them. RTs conduct tutorial sessions with the Deaf during mother-tongue periods. RTs also interpret enrichment courses and remedial lessons for them during and after school sessions.

Character Development Programme

In Conversation with Mentor session (ICM) was conducted during the form teacher period every week in year 2017. This was to build better rapport between teachers/mentors and students and to create opportunities for students to express their feelings and concerns. The RTs took charge of one level each as their mentors.

Enrichment Programmes/Career Guidance

Enrichment classes like Info-Communication and Technology (ICT) and Learning Journeys to places of historical interest in Singapore were held regularly for students of all levels.

Secondary two students went for a two-day attachment programme in ITE Central.

45th National Inclusive Athletics Championships 2017

Our Hearing Loss students performed exceptionally well in the above games. They have done the school proud as well as the Deaf Community. Appended below are their achievements and photos of their participation in the games.

Event	Category	Name	Medal
Javelin	Women Open	Khoo Si Tian	Gold
Shot Put	Men Open	Alvin Sim Wei Da	Gold
Javelin	Men Open	Lee Yong Cheong	Silver
Shot Put	Men Open	Chee Zi Xiang	Silver
100m	Women Open	Gan Jun Huan	Silver
200m	Men Open	Muhd Nur Syahir bin Haron	Silver
100m	Men Open	Amirul Afiq bin Rozlan	Bronze
200m	Men Open	Amirul Afiq bin Rozlan	Bronze
800m	Men Open	Lim Jun Hao	Bronze
100m/200m	Men Open	Ryan Cheaw Kian Boon	Participation



Financial Statements

THE SINGAPORE ASSOCIATION FOR THE DEAF

[UEN. S62SS0061C] [IPC No. IPC000444]

[Registered under the Societies Act (Chapter 311) in the Republic of Singapore]

AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018

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Fiducia LLP

[UEN. T10LL0955L]
Public Accountants and
Chartered Accountants of Singapore

71 Ubi Crescent Excalibur Centre, #08-01 Singapore 408571 T: (65) 6846.8376 F: (65) 6491.5218

The Singapore Association for the Deaf [UEN. S62SS0061C] [IPC No. IPC000444]

> Audited Financial Statements Financial Year Ended 31 March 2018

STATEMENT BY THE EXECUTIVE COUNCIL

In the opinion of the Executive Council, the financial statements of The Singapore Association for the Deaf (the "Association") are drawn up so as to present fairly, in all material respects, the state of affairs of the Association as at 31 March 2018 and the results, changes in funds and cash flows of the Association for the financial year then ended.

At the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

The Executive Council, comprising the following, has on the date of this statement, authorised the issue of the financial statements.

President Marini Martin Vincent Vice President Gregory Wee Chong Yeow

Vice President Dr Zahabar Ali Vice President Tay Lay Hong Honorary Secretary Wong Ee Kean Honorary Treasurer Chan Sek Wai Honorary Assistant Treasurer Low Chew Khoong Council member Steven Lee Chee Phat Chew Mun Kai

Council member Council member Eric Hao Chun Tseng

Council member Evangeline Chua Siew Cheng

Council member Leonard Lim Jiun Yih Council member Neo Hock Ping Council member Tan Keng Ying Council member Teo Bee Chuan Council member Valerie Tan Kian Wah

On behalf of the Executive Council,

Marini Martin Vincent

President

Chan Sek Wai **Honorary Treasurer**

Singapore,

3 1 AUG 2018

The Singapore Association for the Deaf
[UEN. S62SS0061C]
[IPC No. IPC000444]

Audited Financial Statements Financial Year Ended 31 March 2018

Fiducia LLP

Public Accountants and Chartered Accountants of Singapore

71 Ubi Crescent Excalibur Centre, #08-01 Singapore 408571 T: (65) 6846.8376 F: (65) 6491.5218 Independent auditor's report to the members of:

THE SINGAPORE ASSOCIATION FOR THE DEAF

[UEN. S62SS0061C] [IPC No. IPC000444]

[Registered under the Societies Act (Chapter 311) in Singapore]

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of The Singapore Association For the Deaf (the "Association"), which comprise the statement of financial position as at 31 March 2018, and the statement of financial activities, statement of changes in funds and statement of cash flows for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the "Societies Act"), the Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material respects, the state of affairs of the Association as at 31 March 2018 and the results, changes in funds and cash flows of the Association 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 Association in accordance with the Accounting and Corporate Regulatory Authority (ACRA) Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities (ACRA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the Statement by the Executive Council and the annual report but does not include the financial statements and our auditor's report thereon.

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

Audited Financial Statements Financial Year Ended 31 March 2018

Fiducia LLP

Public Accountants and Chartered Accountants of Singapore

71 Ubi Crescent Excalibur Centre, #08-01 Singapore 408571 T: (65) 6846.8376 F: (65) 6491.5218 (CONT'D)

Independent auditor's report to the members of:

THE SINGAPORE ASSOCIATION FOR THE DEAF

[UEN. S62SS0061C] [IPC No. IPC000444]

[Registered under the Societies Act (Chapter 311) in Singapore]

Other Information (Cont'd)

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

Responsibilities of Management and 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, the 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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

Audited Financial Statements Financial Year Ended 31 March 2018

Fiducia LLP

Public Accountants and Chartered Accountants of Singapore

71 Ubi Crescent Excalibur Centre, #08-01 Singapore 408571 T: (65) 6846.8376

F: (65) 6491.5218

(CONT'D)

Independent auditor's report to the members of:

THE SINGAPORE ASSOCIATION FOR THE DEAF

[UEN. S62SS0061C] [IPC No. IPC000444]

[Registered under the Societies Act (Chapter 311) in Singapore]

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

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 Association'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 Association'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 Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Audited Financial Statements Financial Year Ended 31 March 2018

Fiducia LLP

Public Accountants and Chartered Accountants of Singapore

71 Ubi Crescent Excalibur Centre, #08-01 Singapore 408571 T: (65) 6846.8376 F: (65) 6491.5218 (CONT'D)

Independent auditor's report to the members of:

THE SINGAPORE ASSOCIATION FOR THE DEAF

[UEN. S62SS0061C] [IPC No. IPC000444]

[Registered under the Societies Act (Chapter 311) in Singapore]

Report on Other Legal and Regulatory Requirements

In our opinion,

- (a) the accounting and other records required to be kept by the Association 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 appeals held during the year ended 31 March 2018 have 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 appeals.

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

- the Association 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 Association has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations.

Fiducia LLP

Public Accountants and Chartered Accountants

Singapore,

3 1 AUG 2018

Partner-in-charge: Looi Chee Bin

PAB No.: 01834

Audited Financial Statements Financial Year Ended 31 March 2018

	Unr	estricted fund			
		Coti letea Tarit	Total		
	Accumulated	Other	unrestricted	Restricted	Total
2018 Note	funds s S\$	funds S\$	funds S\$	funds S\$	funds S\$
INCOME	. .	Jφ	Эф	34	34
Income from generated fur	nds				
Voluntary income					
 Amortisation of capital grants 	_	_	_	7,328	7,328
- Donations	169,440	15,000	184,440	210,998	395,438
- Grants for rental of land	415,694	-	415,694	-	415,694
- Other grants and					
sponsorships	25,884	-	25,884	258,491	284,375
Activities for generating					
funds - Fundraising income 13	228,009	_	228,009	_	228,009
- Collections from events	-	1,170	1,170	209	1,379
Fixed deposit income		_/	_,		_/
- Interest	19,666		19,666	7,451	27,117
	858,693	16,170	874,863	484,477	1,359,340
Income from charitable act	tivitios				
Grant from NCSS /	livities				
Community Chest	35,953	-	35,953	318,150	354,103
Grant refund to NCSS	,		,	,	,
(PITCH)	-	-	-	-	-
Grant from MSF	-	-	-	310,412	310,412
Grant from MOE Grant from TOTE Board	- 43,806	_	- 43,806	1,458,782 413,680	1,458,782 457,486
Members subscription	43,806 7,883	-	43,806 7,883	413,080	457,486 7,883
Programme income	-	-	7,005	249,262	249,262
Interpretation fees collected	-	-	-	96,034	96,034
Sign language books	-	-	-	2,440	2,440
Sale of assistive devices	-	-	-	151,215	151,215
School fees	- 07.642	-		12,121	12,121
	87,642	-	87,642	3,012,096	3,099,738
Other income					
HQ allocation	30,000	-	30,000	28,178	58,178
Welfare	· -	-	-	169,020	169,020
Senior mobility and					
enabling fund	-	-	-	278,539	278,539
Miscellaneous income	985 30,985		985 30,985	7,135 482,872	8,120 513,857
	30,363		30,963	402,072	313,037
Total income	977,320	16,170	993,490	3,979,445	4,972,935

Audited Financial Statements Financial Year Ended 31 March 2018

(CONT D)		Unr	estricted fund			
2018 (Cont'd)	Note	Accumulated funds S\$	Other funds S\$	Total unrestricted funds S\$	Restricted funds S\$	Total funds S\$
EXPENDITURE						
Cost of generating fu	nds					
Fundraising events	13	23,421		23,421		23,421
Charitable activities Annual events Professional fees and		3,124	22,753	25,877	86,948	112,825
services Purchase of assistive de	vices	8,558	-	8,558	192,011 386,834	200,569 386,834
Teaching materials Teaching staff salaries Teaching staff CPF Volunteer expenses		1,544 13,226	- - - - 22,753	1,544 35,979	38,681 682,375 93,686 710 1,481,245	38,681 682,375 93,686 2,254 1,517,224
Governance and othe administrative cost						
Audit fees Communications	.5	10,844 4,617	-	10,844 4,617	4,387 29,513	15,231 34,130
Depreciation-general Depreciation-care	6	27,844	-	27,844	37,247	65,091
and share	6	-	-	-	9,999	9,999
Equipment expenses		=	-	-	197	197
HQ allocation Insurance		1,596	-	1,596	30,000 13,754	30,000 15,350
Maintenance		-	-	-	29,367	29,367
Miscellaneous		5,373	-	5,373	5,835	11,208
Plant and equipment written off Publication relations		-	-	-	8,839	8,839
and advertisements		1,464	-	1,464	6,352	7,816
Rental for land Rental for office		415,618	-	415,618	-	415,618
equipment School functions Staff CPF		1,262 -	-	1,262 -	15,321 132,843	16,583 132,843
contributions Staff salaries Staff welfare and		59,793 371,590	-	59,793 371,590	297,455 1,879,308	357,248 2,250,898
training Printing and		4,829	-	4,829	65,648	70,477
stationery		12,072	-	12,072	16,782	28,854
Transport Upkeep of building		1,563	-	1,563	27,198	28,761
and equipment		3,910	-	3,910	52,854	56,764
Utilities		2,665	-	2,665	49,508	52,173
		925,040	-	925,040	2,712,407	3,637,447
Total expenditure		961,687	22,753	984,440	4,193,652	5,178,092

> Audited Financial Statements Financial Year Ended 31 March 2018

	Uni	restricted fund			
2018 (Cont'd)	Accumulated funds S\$	Other funds S\$	Total unrestricted funds S\$	Restricted funds S\$	Total funds S\$
(Deficit) / Surplus for the financial year	15,633	(6,583)	9,050	(214,207)	(205,157)
FUNDS TRANSFERRED (OUT) / IN	(109,536)	(55,139)	(164,675)	164,675	
NET MOVEMENT IN FUNDS	(93,903)	(61,722)	(155,625)	(49,532)	(205,157)
FUNDS BROUGHT FORWARD	1,206,335	1,453,431	2,659,766	4,844,842	7,504,608
FUNDS CARRIED FORWARD	1,112,432	1,391,709	2,504,141	4,795,310	7,299,451

Audited Financial Statements Financial Year Ended 31 March 2018

- Donations 206,617 12,981 219,598 174,399 393,997 - Grants for rental of land 415,618 - 415,618 - 415,618 - Other grants and sponsorships 30,942 - 30,942 250,622 281,564 Activities for generating funds - Fundraising income 13 150,667 - 150,667 20,000 170,667 - Collections from events - 2,447 2,447 69,303 71,750 Fixed deposit income - Interest 35,801 - 35,801 14,695 50,496 839,645 15,428 855,073 538,425 1,393,498 Income from charitable activities Grant from NCSS / Community Chest 36,139 - 36,139 450,851 486,990 Grant refund to NCSS (PITCH) (61,375) - (61,375) - (61,375) Grant from MOE 331,027 331,027 Grant from MOE 1,447,031 1,447,031 Grant from TOTE Board 43,806 - 43,806 401,060 444,866 Members subscription 6,641 - 6,641 - 6,641 Programme income 165,506 165,506 Interpretation fees collected 133,215 133,215 Sign language books 2,405 2,405 Sale of assistive devices 94,113 94,113		Unre	stricted fund			
Voluntary income - Amortisation of capital grants	Note	funds	funds	unrestricted funds	funds	funds
- Donations	Voluntary income	ds				
sponsorships 30,942 - 30,942 250,622 281,564 Activities for generating funds - 150,667 - 150,667 20,000 170,667 - Collections from events - 2,447 2,447 69,303 71,750 Fixed deposit income 35,801 - 35,801 14,695 50,496 - Interest 35,801 - 35,801 14,695 50,496 839,645 15,428 855,073 538,425 1,393,498 Income from Charitable activities Grant from NCSS / Community Chest 36,139 - 36,139 450,851 486,990 Grant refund to NCSS (PITCH) (61,375) - (61,375) - (61,375) Grant from MOE - - - 1,447,031 1,447,031 Grant from TOTE Board 43,806 - 43,806 401,060 444,866 Members subscription 6,641 - 6,641	- Donations - Grants for rental of land	,	12,981 -	•		9,406 393,997 415,618
- Fundraising income 13 150,667 - 150,667 20,000 170,667 - Collections from events - 2,447 2,447 69,303 71,750 Fixed deposit income - Interest 35,801 - 35,801 14,695 50,496 839,645 15,428 855,073 538,425 1,393,498 Income from charitable activities Grant from NCSS / Community Chest 36,139 - 36,139 450,851 486,990 Grant refund to NCSS (PITCH) (61,375) - (61,375) - (61,375) Grant from MOF 331,027 331,027 Grant from MOE 1,447,031 1,447,031 Grant from TOTE Board 43,806 - 43,806 401,060 444,866 Members subscription 6,641 - 6,641 - 6,641 Programme income 165,506 165,506 Interpretation fees collected 133,215 133,215 Sign language books 94,113 94,113 School fees 94,113 94,113 School fees	sponsorships	30,942	-	30,942	250,622	281,564
Ray,645 15,428 855,073 538,425 1,393,498	Fundraising income 13Collections from events	150,667 -	- 2,447	,	,	170,667 71,750
Grant from NCSS / 36,139 - 36,139 450,851 486,990 Grant refund to NCSS (PITCH) (61,375) - (61,375) - (61,375) - (61,375) 331,027 331,027 331,027 331,027 331,027 Grant from MSF 331,027 331,027 331,027 Grant from MOE 1,447,031 1,447,031 1,447,031 1,447,031 Grant from TOTE Board 43,806 - 43,806 401,060 444,866 444,866 46,641 - 6,641 - 6,641 - 6,641 - 6,641 - 6,641 - 7,661 - 7,661 - 7,661 - 7,661 - 7,661 - 7,661 - 7,661 - 7,661 - 7,661 - 7,661 - 7,661 - 7	- Interest		- 15,428			50,496 1,393,498
Grant refund to NCSS (PITCH) (61,375) - (61,375) - (61,375) Grant from MSF 331,027 331,027 Grant from MOE 1,447,031 1,447,031 Grant from TOTE Board 43,806 - 43,806 401,060 444,866 Members subscription 6,641 - 6,641 - 6,641 Programme income 165,506 165,506 Interpretation fees collected 133,215 133,215 Sign language books 2,405 2,405 Sale of assistive devices 94,113 94,113 School fees 10,860 10,860		vities				
Grant from MSF - - - 331,027 331,027 Grant from MOE - - - 1,447,031 1,447,031 1,447,031 Grant from TOTE Board 43,806 - 43,806 401,060 444,866 Members subscription 6,641 - 6,641 - 6,641 Programme income - - - 165,506 165,506 Interpretation fees - - - 133,215 133,215 Sign language books - - - 2,405 2,405 Sale of assistive devices - - - 94,113 94,113 School fees - - - - 10,860 10,860	•	36,139	-	36,139	450,851	486,990
Grant from TOTE Board 43,806 - 43,806 401,060 444,866 Members subscription 6,641 - 6,641 - 6,641 Programme income - - - 165,506 165,506 Interpretation fees - - - 133,215 133,215 Sign language books - - - 2,405 2,405 Sale of assistive devices - - - 94,113 94,113 School fees - - - 10,860 10,860	Grant from MSF	(61,375) -	- -	(61,375) -	•	(61,375) 331,027
Programme income - - - 165,506 165,506 Interpretation fees collected - - - 133,215 133,215 Sign language books - - - 2,405 2,405 Sale of assistive devices - - - 94,113 94,113 School fees - - - 10,860 10,860	Grant from TOTE Board	,	-		, ,	444,866
collected - - - 133,215 133,215 Sign language books - - - 2,405 2,405 Sale of assistive devices - - - 94,113 94,113 School fees - - - 10,860 10,860	Programme income	6,641 -	-	6,641 -	165,506	165,506
School fees 10,860 10,860	collected Sign language books	- -	-	- -		133,215 2,405
<u> 25,211 - 25,211 3,036,068 3,061,279</u>			-	- -	10,860	94,113 10,860
		25,211	-	25,211	3,036,068	3,061,279
· · · · · · · · · · · · · · · · · · ·	HQ allocation Welfare	30,000	-	30,000	- 80,793	30,000 80,793
enabling fund - - - 129,207 129,207 Miscellaneous income 1,240 - 1,240 5,371 6,611	enabling fund				5,371	129,207 6,611
	Total income			<u> </u>		<u>246,611</u> 4,701,388

> Audited Financial Statements Financial Year Ended 31 March 2018

		Unr	estricted fund			
2017 (Restated) (Con	-	Accumulated funds	Other funds	Total unrestricted funds	Restricted funds	Total funds
	Note	S\$	S\$	S\$	S\$	S\$
EXPENDITURE						
Cost of generating fun	ds					
Fundraising events	13	11,233	-	11,233	-	11,233
Charitable activities						
Annual events		-	26,811	26,811	399,008	425,819
Professional fees and			, ,	- 7 -	,	,
services		7,843	-	7,843	167,616	175,459
Purchase of assistive						
devices		-	-	-	202,972	202,972
Teaching materials		-	-	-	20,095	20,095
Teaching staff salaries		-	-	-	637,628	637,628
Teaching staff CPF		2 720	-	2 720	89,236	89,236
Volunteer expenses		3,728	26 011	3,728	651 1,517,206	4,379
		11,571	26,811	38,382	1,517,206	1,555,588
Governance and other administrative costs						
Audit fees		6,564	=	6,564	5,196	11,760
Communications	_	6,055	-	6,055	34,341	40,396
Depreciation - general Depreciation - care and	6	19,323	-	19,323	35,236	54,559
share	6	_	_	_	9,999	9,999
Equipment expenses	O	_	_	_	15,879	15,879
HQ allocation		-	-	-	30,000	30,000
Insurance		2,156	=	2,156	14,644	16,800
ISC expenses		-	-	-	7,664	7,664
Maintenance		-	-	-	74,776	74,776
Miscellaneous		4,270	-	4,270	2,473	6,743
Publication relations						
and advertisements		3,342	-	3,342	12,682	16,024
Rental for land		415,618	-	415,618	-	415,618
Rental for office					40.470	44007
equipment		1,514	-	1,514	13,473	14,987
School functions		-	-	-	76,310	76,310
Staff CPF contributions Staff salaries		60,609 406,871	-	60,609 406,871	289,488 1,794,885	350,097
Staff welfare and		400,671	_	400,671	1,794,003	2,201,756
training		5,723	_	5,723	35,470	41,193
Printing and stationery		8,341	_	8,341	12,826	21,167
Transport		1,677	_	1,677	26,787	28,464
Upkeep of building and		5,637		5,637	20,7.07	20,
equipment		-,	-	-,	20,854	26,491
Utilities		2,042	-	2,042	49,805	51,847
		949,742	-	949,742	2,562,788	3,512,530
Total expenditure		972,546	26,811	999,357	4,079,994	5,079,351

> Audited Financial Statements Financial Year Ended 31 March 2018

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018 (CONT'D)

	Uni	restricted fund			
2017 (Restated) (Cont'd)	Accumulated funds S\$	Other funds S\$	Total Unrestricted funds S\$	Restricted funds S\$	Total funds S\$
Deficit for the financial year	(76,450)	(11,383)	(87,833)	(290,130)	(377,963)
FUNDS TRANSFERRED (OUT) / IN	(146,981)	-	(146,981)	146,981	
NET MOVEMENT IN FUNDS	(223,431)	(11,383)	(234,814)	(143,149)	(377,963)
FUNDS BROUGHT FORWARD	1,429,766	1,464,814	2,894,580	4,987,991	7,882,571
FUNDS CARRIED FORWARD	1,206,335	1,453,431	2,659,766	4,844,842	7,504,608

> Audited Financial Statements Financial Year Ended 31 March 2018

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2018

ASSETS	Note	31 March 2018 S\$	31 March 2017 S\$ (Restated)	1 April 2016 S\$ (Restated)
Current assets Cash and bank balances Other receivables Inventories	4 5	7,244,297 194,528 19,322 7,458,147	7,394,001 187,394 21,968 7,603,363	7,808,403 256,143 21,495 8,086,041
Non-current asset Plant and equipment	6	159,515	200,489	146,912
Total assets		7,617,662	7,803,852	8,232,953
LIABILITIES Current liabilities				
Other payables Deferred capital grant	7 8	310,211 4,040 314,251	283,916 7,328 291,244	325,648 9,406 335,054
Non-current liability Deferred capital grant	8	3,960	8,000	15,328
Total liabilities		318,211	299,244	350,382
NET ASSETS		7,299,451	7,504,608	7,882,571
FUNDS				
Unrestricted funds Accumulated funds	9	1,112,432	1,206,335	1,429,766
Designated funds - Other funds Total unrestricted funds	10	1,391,709 2,504,141	1,453,431 2,659,766	<u>1,464,814</u> 2,894,580
Restricted funds	11	4,795,310	4,844,842	4,987,991
TOTAL FUNDS		7,299,451	7,504,608	7,882,571

Audited Financial Statements Financial Year Ended 31 March 2018

STATEMENT OF CHANGES IN FUNDS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018

						Balance at 31 March 2017 (restated) S\$	1,206,335	1,453,431	2,659,766	4,844,842	7,504,608
						Transferred in / (out) S\$	(146,981)	1	(146,981)	146,981	1
Balance at end of year S\$	1,112,432	1,391,709	2,504,141	4,795,310	7,299,451	Surplus / (Deficit) for the year S\$	(76,450)	(11,383)	(87,833)	(290,130)	(377,963)
Transferred in / (out) S\$	(109,536)	(55,139)	(164,675)	164,675	1	At 1 April 2016 (restated) S\$	1,429,766	1,464,814	2,894,580	4,987,991	7,882,571
Surplus / (Deficit) for the year S\$	15,633	(6,583)	050'6	(214,207)	(205,157)	Prior year adjustment S\$,	,	•	1,584,101	1,584,101
Balance at 1 April 2017 (restated) S\$	1,206,335	1,453,431	2,659,766	4,844,842	7,504,608	At 1 April 2016 (previously reported) S\$	1,429,766	1,464,814	2,894,580	3,403,890	6,298,470
Note	б	10		11		Note	0	10		11	
2018	UNRESTRICTED FUNDS Accumulated funds	Designated funds Other funds	Total unrestricted funds	RESTRICTED FUNDS	TOTAL FUNDS	2017	UNRESTRICTED FUNDS Accumulated funds	Designated funds Other funds	Total unrestricted funds	RESTRICTED FUNDS	TOTAL FUNDS

Audited Financial Statements Financial Year Ended 31 March 2018

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018

	Note	2018 S\$	2017 S\$ (restated)
Cash flows from operating activities Deficit for the financial year		(205,157)	(377,963)
Adjustments for: Amortisation of capital grants Depreciation – general Depreciation – care and share Interest income Plant and equipment written off Operating cash flow before working capital changes	6 6	(7,328) 65,091 9,999 (27,117) 8,839 (155,673)	(9,406) 54,559 9,999 (50,496) 0 (373,307)
Changes in working capital Other receivables Inventories Other payables Cash restricted in use Net cash used in operating activities		(7,134) 2,646 26,295 (46,344) (180,210)	68,749 (473) (41,732) 68,950 (277,813)
Cash flows from investing activities Interest received Purchases of plant and equipment Net cash used in investing activities	6	27,117 (42,955) (15,838)	50,496 (118,135) (67,639)
Net decrease in cash and cash equivalents		(196,048)	(345,452)
Cash and cash equivalents at beginning of financial year		2,211,171	2,556,623
Cash and cash equivalents at end of financial year	4	2,015,123	2,211,171

Audited Financial Statements Financial Year Ended 31 March 2018

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018

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

1. General information

The Singapore Association for the Deaf (the "Association") is registered with the Registry of Societies under Societies Act (Chapter 311) in Singapore on 29 March 1962. The Association's registered address and its principal place of business is at 227, Mountbatten Road, Singapore 397998.

The principal activities of the Association are to promote and manage all aspects of the welfare of the Deaf (including those with hearing disabilities and who are hard of hearing, hereinafter referred to as the Deaf) in Singapore, to develop, provide and maintain welfare, educational and training services for the Deaf in Singapore, to advocate for the full participation of the Deaf in our Association and to do any or all such other things as are incidental or conducive to the attainment of the above objects, the Association shall: (i) receive gifts in property or in kind, whether subject to any special trust or not, for any one or more of the objectives of the Association; (ii) raise funds in aid of the Deaf in such manner as the Association may think fit, including the sale of hearing aids, accessories or other things; (iii) establish, support and aid in the setting up of any other association formed for or any of the objectives of the Association; (iv) purchase, develop, maintain, lease or otherwise acquire land or buildings of whatever kind or any interest in the same and to sell, convey, assign, mortgage, pledge or otherwise dispose of any land or buildings for the purpose of the Association.

These financial statements represent the financial statements of the Association, Mountbatten Vocational School ("MVS") and Singapore School For the Deaf ("SSD"). MVS and SSD are registered under Ministry of Education. SSD was de-registered from Ministry of Education ("MOE") on 31 December 2017. With the closure, all the assets and funds from MOE will be returned and the Executive Council to decide on the management of the non-MOE funds.

The Association is a charity registered under the Charities Act since 30 May 1984. It has been granted Institutions of a Public Character ("IPC") status for the period from 1 April 2017 to 30 June 2019.

2. Significant accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with Singapore Financial Reporting Standards ("FRSs") and the disclosure requirements of the Societies Act (Chapter 311) and Charities Act (Chapter 37). The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

These financial statements are presented in Singapore Dollar ("S\$"), which is the Association's functional currency.

Audited Financial Statements Financial Year Ended 31 March 2018

2. Significant accounting policies (Cont'd)

2.1 Basis of preparation (Cont'd)

The preparation of these financial statements in conformity with FRSs requires management to exercise its judgement in the process of applying the Association's accounting policies. It also requires the use of certain critical accounting estimates and assumptions.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 3.

2.1.1 Interpretations and amendments to published standards effective in 2017

On 1 April 2017, the Association adopted the new or revised FRSs and Interpretations to FRSs ("INT FRSs") that are mandatory for application from that date. Changes to Association's accounting policies have been made as required, in accordance with the relevant transitional provisions in the respective FRSs.

The adoption of these new or amended FRSs did not result in substantial changes to the accounting policies of the Association and had no material effect on the amounts reported for the current or prior financial year.

2.1.2 Standards issued but not yet effective

The following are the new or amended Standards and Interpretations that are not yet applicable, but may be early adopted for the current financial year:

<u>FRSs</u>	Effective date	<u>Title</u>
FRS 109	1.1.2018	Financial instruments
FRS 115	1.1.2018	Revenue from Contracts with Customers
FRS 116	1.1.2019	Leases

Except for FRS 115, FRS 109 and FRS 116, the management expect that the adoption of the above standards and interpretations will have no material impact on the financial statements in the period of the initial application. The nature of the impending changes in accounting policy on adoption of the FRS115, FRS109 and FRS116 are described below.

FRS 115 - Revenue from Contracts with Customers

FRS 115 establishes a five-step model that will apply to revenue arising from contracts with customers. Under FRS 115, revenue is recognised at an amount that reflects the consideration which an entity expects to be entitled in exchange for transferring goods or services to a customer. The principles in FRS 115 provide a more structured approach to measuring and recognising revenue when the promised goods and services are transferred to the customer i.e. when performance obligations are satisfied.

Either a full or modified retrospective application is required for annual periods beginning on or after1 January 2018 with early adoption permitted. Management is currently assessing the impact of FRS 115 and plans to adopt the new standard on the required effective date.

Audited Financial Statements Financial Year Ended 31 March 2018

2. Significant accounting policies (Cont'd)

2.1 Basis of preparation (Cont'd)

2.1.2 Standards issued but not yet effective (cont'd)

FRS 109 Financial Instruments

FRS 109 introduces new requirements for classification and measurement of financial assets, impairment of financial assets and hedge accounting. Financial assets are classified according to their contractual cash flow characteristics and the business model under which they are held. The impairment requirements in FRS 109 are based on an expected credit loss model and replace the FRS 39 incurred loss model. The Association does not expect any significant impact to arise from the change.

FRS 116 Leases

FRS 116 requires lessees to recognise most leases on balance sheets to reflect the rights to use the leased assets and the associated obligations for lease payments as well as the corresponding interest expense and depreciation charges. The standard includes two recognition exemption for lessees - leases of 'low value' assets and short-term leases. The new standard is effective for annual periods beginning on or after 1 January 2019. The Association is currently assessing the impact of the new standard and plans to adopt the new standard on the required effective date. The Company expects the adoption of the new standard will result in increase in total assets and total liabilities, EBITDA.

2.2 Revenue recognition

Revenue comprises the fair value of the consideration received or receivable for the services rendered in the ordinary course of the Association's activities. Revenue is recognised as follows:

2.2.1 Government grants

Government grants are recognised as income in the financial statements over the periods necessary to match them with the related costs, which they are intended to compensate on a systematic basis. The Government funding for capital expenditure are amortised as income over the useful lives of the assets they fund.

2.2.2 Donations

Unrestricted donations are reported as income. The timing of income recognition is governed by the donor's intent. If the donor is silent, the donation is recognised as income in the year made. The timing of income recognition for restricted donations is the same as for unrestricted donations.

2.2.3 Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date.

> Audited Financial Statements Financial Year Ended 31 March 2018

2. Significant accounting policies (Cont'd)

2.2 Revenue recognition (cont'd)

2.2.4 Interest income

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

2.2.5 Other income

Other income is recognised when received.

2.3 Expenditure recognition

All expenditures are accounted for on accrual basis, aggregated under the respective areas. Direct costs are attributed to the activity where possible. Where costs are not wholly attributable to an activity, they are apportioned on a basis consistent with the use of resources.

2.3.1 Cost of charitable activities

Cost of charitable activities comprises all directly attributable costs incurred in the pursuit of the charitable objects of the Association.

2.3.2 Cost of generating funds

Cost of generating funds consists of costs that are directly attributable to the fundraising activities and are separated from those costs incurred in undertaking charitable activities.

2.3.3 Governance and administrative costs

Governance costs include the costs of governance arrangement, which relate to the general running of the Association, providing governance infrastructure and ensuring public accountability. These costs include costs related to constitutional and statutory requirements and an apportionment of overhead and shared costs.

2.4 Employee benefits

2.4.1 Defined contribution plans

Defined contribution plans are post-employment benefit plans under which the Association pays fixed contributions into separate entities such as the Central Provident Fund ("CPF"), on a mandatory, contractual or voluntary basis. The Association has no further payment obligations once the contributions have been paid. The Association's contribution to defined contribution plans are recognised as employee compensation expense when they are due.

2.4.2 Employee leaves entitlement

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

Audited Financial Statements Financial Year Ended 31 March 2018

2. Significant accounting policies (Cont'd)

2.5 Operating leases

Leases of assets in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are taken to the statement of financial activities on a straight-line basis over the period of the lease. When an operating lease is terminated before the lease period has expired, any payment required to be made to the lessor by way of penalty is recognised as an expense in the period in which termination takes place.

Rental on operating lease is charged to the statement of financial activities. Contingent rents are recognised as an expense in the statement of financial activities in the financial year in which they are incurred.

2.6 Income taxes

The Association is a charity registered under the Charities Act since 26 March 1962. Consequently, the income of the Association is exempted from tax under the provisions of Section 13 (1)(zm) of the Income Tax Act Cap. 134.

2.7 Financial assets

2.7.1 Classification

The Association classifies its financial assets as loans and receivables. The classification depends on the purpose for which the assets were acquired. Management determines the classification of its financial assets at initial recognition and re-evaluates this designation at every reporting date.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except those maturing later than 12 months after the reporting date, which are classified as non-current assets. Loans and receivables are classified within "Other receivables" and "Cash and cash equivalents" on the statement of financial position.

2.7.2 Recognition and derecognition

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Association has transferred substantially all risks and rewards of ownership.

2.7.3 Initial measurement

Financial assets are initially recognised at fair value plus transaction costs.

2.7.4 Subsequent measurement

Loans and receivables are subsequently carried at amortised cost using the effective interest method.

Audited Financial Statements Financial Year Ended 31 March 2018

2. Significant accounting policies (Cont'd)

2.7 Financial assets (Cont'd)

2.7.5 Impairment

The Association assesses at each reporting date whether there is objective evidence that a financial asset or group of financial assets is impaired and recognises an allowance for impairment when such evidence exists.

Significant financial difficulties of the receivables, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments is considered indicators that the receivable is impaired.

An allowance for impairment of loans and receivables including trade and other receivables is recognised when there is objective evidence that the Association will not be able to collect all amounts due according to the original terms of the receivables.

The amount of the allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. When the amount becomes uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are recognised against the same line item in statement of financial activities.

2.8 Cash and bank balances

Cash and cash equivalents include cash on hand, deposits with financial institutions and short-term and highly liquid investments that are readily convertible to known amounts of cash, which are subject to an insignificant risk of change in value.

2.9 Other receivables

Other receivables are initially recognised at fair value, and subsequently carried at amortised cost, using the effective interest method.

2.10 Inventories

Inventories are valued at the lower of cost and net realisable value. Cost comprises purchase cost of the inventories and those costs that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the first-in-first-out basis.

Net realisable value represents the estimated selling price less all estimated cost to be incurred in marketing, selling and distribution.

2.11 Plant and equipment

2.11.1 Measurement

All plant and equipment are initially recognised at cost and subsequently carried at cost less accumulated depreciation and accumulated impairment losses.

The cost of an item of plant and equipment initially recognised includes its purchase price and any costs that are 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.

Audited Financial Statements Financial Year Ended 31 March 2018

2. Significant accounting policies (Cont'd)

2.11 Plant and equipment (Cont'd)

2.11.2 Depreciation

Depreciation on plant and equipment is calculated using the straight-line method to allocate their depreciable amounts over their estimated useful lives as follows:

Useful	life
--------	------

Building renovation 5 years
Computer equipment 3 years
Furniture and equipment 5 years

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

The residual values and useful lives of plant and equipment are reviewed, and adjusted as appropriate, at each reporting date. The effects of any revision of the residual values and useful lives are included in the statement of financial activities for the financial year in which the changes arise.

2.11.3 Subsequent expenditure

Subsequent expenditure relating to plant and equipment that has already been recognised is added to the carrying amount of the asset only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. Other subsequent expenditure is recognised as repair and maintenance expenses in the statement of financial activities during the financial year in which it is incurred.

2.11.4 Disposal

On disposal of an item of plant and equipment, the difference between the net disposals proceeds and its carrying amount is taken to the statement of financial activities.

2.12 Impairment of non-financial assets

Plant and equipment are tested for impairment whenever there is any objective evidence that these assets may be impaired.

For the purpose of impairment, recoverable amount is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. If this is the case, recoverable amount is determined for the cash-generating unit (CGU) to which the asset belongs.

If the recoverable amount of the asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. The impairment loss is recognised in the statement of financial activities.

Audited Financial Statements Financial Year Ended 31 March 2018

2. Significant accounting policies (Cont'd)

2.12 Impairment of non-financial assets (Cont'd)

An impairment loss for an asset is reversed if; there has been a change in the estimates used to determine the assets' recoverable amount since the last impairment loss was recognised. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of impairment loss for an asset is recognised in the statement of financial activities.

2.13 Financial liabilities

Financial liabilities are recognised when the Association becomes a party to the contractual agreements of the instrument and are classified according to the substance of the contractual arrangements entered into. All interest related charges are recognised in the statement of financial activities. Financial liabilities include "Other payables" on the statement of financial position.

Financial liabilites are derecognised when the obligations under the liability are discharged, cancelled or expire. When existing financial liabilities are replaced by another from the same lender on substantially different terms of an existing liability or are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in respective carrying amounts is recognised in the statement of financial activities.

2.14 Other payables

Other payables are initially recognised at fair value, and subsequently carried at amortised cost, using the effective interest method.

2.15 Provisions for other liabilities and charges

Provisions for other liabilities and charges are recognised when the Association has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated.

2.16 **Funds**

Fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated to specific purposes, if any, by action of the Executive Council. Externally restricted funds may only be utilised in accordance with the purposes for which they are established. The Executive Council retains full control over the use of unrestricted funds for any of the Associatons's purposes.

Audited Financial Statements Financial Year Ended 31 March 2018

3. Critical accounting estimates, assumptions and judgements

Estimates, assumptions and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3.1 Critical accounting estimates and assumptions

The Association makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. There is no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3.2 Critical judgements in applying the entity's accounting policies

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting 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.

3.2.1 Government grants

Government grants to meet operating expenses are recognised as income in the income and expenditure statement on the accrual basis in the year these operating expenses were incurred and there is reasonable assurance that the Association will comply with the conditions attached to it.

4. Cash and cash equivalents

	2018 S\$	2017 S\$ (Restated)
Cash in hand	1,700	1,700
Cash at banks	3,427,421	5,459,009
Fixed deposits	3,815,176	1,933,292
	7,244,297	7,394,001

Fixed deposits have maturity of 3 to 12 months (2017: 6 to 12 months) and have interest rates ranging from 0.85% to 1.40% (2017: 0.95 % to 1.85%) per annum.

Long-term fixed deposits are included as cash and cash equivalents as these can be readily converted into cash without incurring significant penalty.

At end of the financial year, the tenures of the fixed deposits are as follows:

	2018 S\$	2017 S\$ (Restated)
Less than three months More than three months but less than one year	600,000 3,215,176 3,815,176	1,933,292 1,933,292

At the reporting date, the carrying amounts of cash and cash equivalents approximate their fair value.

The Singapore Association for the Deaf

[UEN. S62SS0061C] [IPC No. IPC000444]

Audited Financial Statements Financial Year Ended 31 March 2018

4. Cash and cash equivalents (Cont'd)

Cash and cash equivalents in the statement of cash flows:

	2018 S\$	2017 S\$ (Restated)
Amount as shown above Restricted in use Cash and cash equivalents for statement of cash	7,244,297 (5,229,174)	7,394,001 (5,182,830)
flows purposes at end of the reporting year	2,015,123	2,211,171

Cash that are restricted in use consists of cash and bank balances of MVS and SSD and the money received by Association that are restricted in use.

5. Other receivables

	2018 S\$	2017 S\$ (Restated)
Interest receivables	11,889	2,635
Deposits	100,369	97,888
Prepayments	10,691	24,194
Sundry debtors	71,579	62,677
	194,528	187,394

At the reporting date, the carrying amounts of other receivables approximated their fair values.

6. Plant and equipment

2018	Balance b/f	Additions	Written off	Balance c/f
	S\$	S\$	S\$	S\$
Cost Building renovation Computer and equipment Furniture and equipment	1,015,133	-	(94,135)	920,998
	82,921	-	(56,539)	26,382
	481,717	42,955	(74,871)	449,801
	1,579,771	42,955	(225,545)	1,397,181
	,	Depreciation charge S\$	Written off S\$	Balance c/f S\$
Accumulated depreciation Building renovation Computer and equipment Furniture and equipment	942,962	15,716	(94,135)	864,543
	78,022	3,864	(56,886)	25,000
	358,298	55,510	(65,685)	348,123
	1,379,282	75,090	(216,706)	1,237,666

Audited Financial Statements Financial Year Ended 31 March 2018

6.	Plant and equipment (Cont'd)				
		Balance b/f S\$			Balance c/f S\$
	Carrying amount	70.474			56.455
	Building renovation Computer and equipment	72,171 4,899			56,455 1,382
	Furniture and equipment	123,419			101,678
		200,489			159,515
	2017	Balance b/f S\$	Additions S\$	Written off S\$	Balance c/f S\$
	Cost				
	Building renovation	938,233	76,900	-	1,015,133
	Computer and equipment Furniture and equipment	82,921 477,595	- 41,235	(37,113)	82,921 481,717
	ranneare and equipment	1,498,749	118,135	(37,113)	1,579,771
				147 211	
		Balance b/f	Depreciation charge	Written off	Balance c/f
		S\$	S\$	S\$	S\$
	Accumulated depreciation				
	Building renovation	936,836	6,126	_	942,962
	Computer and equipment	69,145	8,877	-	78,022
	Furniture and equipment	345,856	49,555	(37,113)	358,298
		1,351,837	64,558	(37,113)	1,379,282
		Balance b/f			Balance c/f
		S\$			S\$
	Carrying amount				
	Building renovation	1,397			72,171
	Computer and equipment	13,776			4,899
	Furniture and equipment	131,739		-	123,419
		146,912		-	200,489
	During the financial year, depreciation	n was charged	to the following	ng funds:	
				2018	2017
				S\$	S\$
					(Restated)
	Depreciation - general			65,091	54,559
	Depreciation - care and share			9,999	9,999
				75,090	64,558

> Audited Financial Statements Financial Year Ended 31 March 2018

7.	Other payables		
		2018 S\$	2017 S\$ (Restated)
	Accruals and other payables Grant received in advance Subscription fees received in advance	138,172 169,001 3,038 310,211	104,432 175,419 4,065 283,916

At the reporting date, the carrying amounts of other payables approximate their fair values.

8. Deferred capital grant

	2018 S\$	2017 S\$ (Restated)
Balance as at beginning of the financial year Amortisation Balance as at end of the financial year	15,328 (7,328) 8,000	24,734 (9,406) 15,328
Not later than one year Later than one year but not later than five years	4,040 3,960 8,000	7,328 8,000 15,328

The deferred capital fund accounts for the purchase of capital assets via utilisations of designated funds less accumulated amortisation which are matched to the depreciation charges of the corresponding equipment acquired using the funds.

9. Accumulated funds

		Transfe	sed)		
Balance at beginning of year (Restated)	Surplus / (Deficit)	Accumulated funds	Social group of the deaf fund	SADeaf HCC fund	Balance at end of the year S\$
Jψ	Jψ	3 φ	Jψ	Эψ	34
1,206,335	15,633	(109,536)	-	-	1,112,432
1,429,766	(76,450)	(146,981)	<u>-</u>		1,206,335
	beginning of year (Restated) S\$ 1,206,335	beginning of year Surplus / (Restated) (Deficit) S\$ S\$ 1,206,335 15,633	Balance at beginning of year Surplus / Accumulated (Restated) (Deficit) funds S\$ S\$ S\$ 1,206,335 15,633 (109,536)	Balance at beginning of year Surplus / Accumulated of the deaf (Restated) (Deficit) funds S\$ S\$ S\$ S\$ 1,206,335 15,633 (109,536) -	Balance at beginning of year (Restated) (Deficit) S\$ S\$ S\$ S\$ S\$ 1,206,335 15,633 (109,536)

Audited Financial Statements Financial Year Ended 31 March 2018

10. Other funds

				Transferred in / (utilised)	
		Balance at beginning of year (Restated)	Surplus / (Deficit)	Accumulated funds	Balance at end of the year
2018	Note	S\$	S\$	S\$	S\$
Designated funds Other Funds					
Special activities fundOther fund – Special	12.1	232,966	(6,583)	(55,139)	171,244
event fund	12.2	900,000	-	-	900,000
 Other fund – General fund 	12.3	320,465	-	-	320,465
		1,453,431	(6,583)	(55,139)	1,391,709
2017					
Designated funds Other Funds					
Special activities fundOther fund – Special	12.1	244,349	(11,383)	-	232,966
event fund	12.2	900,000	-	-	900,000
 Other fund – General fund 	12.3	320,465	-	-	320,465
		1,464,814	(11,383)	-	1,453,431

11. Restricted funds

	Transferred in / (utilised)					
2018 Accumulated funds	Balance at beginning of year (Restated) S\$	Surplus / (Deficit) S\$	Accumulated funds S\$	Social group of the deaf fund S\$	SADeaf HCC fund S\$	Balance at end of the year (Restated) S\$
Restricted accumulated funds						
for schools	411.005	(150, 402)				252.462
- MVS - SSD	411,865 432,200	(158,403) (288,078)	_		_	253,462 144,122
- 330	844,065	(446,481)				397,584
	01.7000	(1.0).02)				337,001
Other restricted funds						
 Care and Share 	58,734	(64,858)	-	-	-	(6,124)
- Itinerant Support						
Service	968,764	202,349	-	-	-	1,171,113
 Deaf Access Services 	(5,200)	4,288		_	_	(912)
- Art mentorship	(3,200)	4,200	_	_	_	(912)
fund	32,933	(2,153)	-	-	_	30,780
Curriculum	,	(, ,				,
enhancement fund	45,172	(45,172)	-	-	-	-
 Edusave fund 	3,774	(90)	-	-	-	3,684
MOE IT fund	3,294	-	-	-	-	3,294
 MOE Opportunity 						
fund	504	(210)	-	-	-	294
Balance carried forward	1,107,975	94,154	-	-	-	1,202,129

Audited Financial Statements Financial Year Ended 31 March 2018

11. Restricted funds (Cont'd)

			_	Transferred in / (utilised)			
		Balance at beginning of year	Surplus /	Accumulated	Social group of the deaf	SADeaf	Balance at end of the year
2018 (Cont'd)	Note	(Restated) S\$	(Deficit)	funds	fund	HCC fund	(Restated)
Other restricted fund	le (Cont	- 1	S\$	S\$	S\$	S\$	S\$
Balance brought forwa		1,107,975	94,154	_	_	_	1,202,129
- Students fund		36,702	(31,082)	_	_	_	5,620
 SE community devt 		/	(//				-,
fund		-	-	-	-	-	-
Community							
Services		-	(164,675)	164,675	-	-	-
 Hearing Care 							
Centre		-	139,956	-	-	(139,956)	-
 Special activities 							
fund	12.4	1,167,796	120,638	-	-	-	1,288,434
 Social group of the 							
Deaf fund	12.5	72,865	(723)	(723)	723	-	72,142
- MILK fund	12.6	2,959	-	-	-	-	2,959
- MVS fund	12.7	354,493	-	-	-	-	354,493
 SADeaf hearing care centre fund 	12.8	60E 072		120.056			925 020
- Tertiary education	12.0	695,073	-	139,956	-	-	835,029
fund	12.9	52,430	_	_	_	_	52,430
- Welfare fund	12.10	39,047	_	_	_	_	39,047
- Parent support	12.10	33,017					33,017
group fund	12.11	2,500	_	-	_	-	2,500
- School		,					,
development fund	12.12	226,915	-	-	-	-	226,915
 Teaching material 							
fund	12.13	37,721	420	-	-	-	38,141
 Staff Training Vote 							
Fund	12.14	3,110	4,900	-	-	-	8,010
 Additional Training 	40.45						
Vote Fund	12.15	2,800	-	-	-	-	2,800
- Public transport	12.16	222	(02)				240
subsidy fund – Training fund	12.16 12.17	332 22,664	(83) (3,854)	-	-	_	249 18,810
- Pupil welfare	12.1/	22,004	(3,634)	-	-	-	10,010
assistance fund	12.18	107,450	2,825	_	_	_	110,275
 Development fund 	12.19	46,996	42,995	_	_	_	89,991
- SE Edu assist fund	12.20	1,074	105	_	_	_	1,179
 Equipment fund 	12.21	14,610		-	_	-	14,610
 School pocket 		, -					,
money fund	12.22	5,265	(58)	-	-	-	5,207
 Hyatt community 							
grants fund	12.23	-	26,756	-	-	-	26,756
Total other							
restricted funds		4,000,777	232,274	303,908	723	(139,956)	4,397,726
Total wastuisted							
Total restricted funds		4 044 042	(214 207)	202 000	722	(120.056)	4 70E 210
iulius		4,844,842	(214,207)	303,908	723	(139,956)	4,795,310

Audited Financial Statements Financial Year Ended 31 March 2018

11. Restricted funds (Cont'd)

				Transfe	erred in / (utilis	sed)	
	Note	Balance at beginning of year (Restated)	Surplus / (Deficit)	Accumulated funds	Social group of the deaf fund	SADeaf HCC fund	Balance at end of the year (Restated)
2017		S\$	S\$	S\$	S\$	S\$	S\$
Accumulated funds							
Restricted accumulated	l funds						
for schools							
- MVS		517,073	(105,208)	-	-	-	411,865
- SSD		491,693	(41,493)	(18,000)	-	-	432,200
	•	1,008,766	(146,701)	(18,000)	-	-	844,065
	•	, ,	, ,	, , ,			
Other restricted fund	ls						
 Care and Share 		508,230	(449,496)	-	-	-	58,734
 Itinerant Support 		,	, , ,				,
Service		691,399	277,365	_	_	_	968,764
- Deaf Access			,				,
Services		_	(70,075)	64,875	_	_	(5,200)
- Art mentorship			(, 0,0,0)	0.,0.0			(5/255)
fund		40,133	(7,200)	_	_	_	32,933
- Curriculum		.0,200	(//=00/				02/500
enhancement fund		49,216	(4,044)	_	_	_	45,172
- Edusave fund		8,381	(4,607)	_	_	_	3,774
- MOE IT fund		951	2,343	_	_	_	3,294
- MOE Opportunity		JJ1	2,545				3,234
fund		504	_	_	_	_	504
- Students fund		28,570	(9,868)	18,000			36,702
- SE community devt		20,370	(3,000)	10,000	_	_	30,702
fund		1 527	/1 E27\				
- Community		1,537	(1,537)	-	-	-	-
•			(02.106)	02 106			
Services		-	(82,106)	82,106	-	-	-
- Hearing Care			27 246			(27.246)	
Centre		-	37,246	-	-	(37,246)	-
- Special activities	12.4	1 022 502	144 204				1 167 706
fund	12.4	1,023,592	144,204	-	-	-	1,167,796
- Social group of the	12.5	72 202	(520)	(530)	F20		72.065
Deaf fund	12.5	73,393	(528)	(528)	528	-	72,865
- MILK fund	12.6	3,479	(520)				2,959
- MVS fund	12.7	354,493	-	-	-	-	354,493
 SADeaf hearing 	42.0	657.007		27.246			605.070
care centre fund	12.8	657,827	-	37,246	-	-	695,073
- Tertiary education	42.0	F2 420					F2 420
fund	12.9	52,430	-	-	-	-	52,430
- Welfare fund	12.10	39,047	-	-	-	-	39,047
 Parent support 							
group fund	12.11	2,500	-	-	-	-	2,500
- School							
development dund	12.12	226,915	-	-	-	-	226,915
 Teaching material 							
fund	12.13	32,721	5,000	-	-	-	37,721
 Staff Training Vote 							
Fund	12.14	2,800	310	-	-	-	3,110
 Additional Training 							
Vote Fund	12.15	7,730	(4,930)		-		2,800
Balance carried forward	İ	3,805,848	(168,443)	201,699	528	(37,246)	3,802,386

Audited Financial Statements Financial Year Ended 31 March 2018

11. Restricted funds (Cont'd)							
		Balance at beginning of year (Restated)	Surplus / (Deficit)	Accumulated funds	Social group of the deaf fund	SADeaf HCC fund	Balance at end of the year (Restated)
2017 (Cont'd) Other restricted func (Cont'd)	is	(,	(= =,				(11000000)
Balance carried forward – Public transport	d	3,805,848	(168,443)	201,699	528	(37,246)	3,802,386
subsidy fund	12.16	360	(28)	-	-	-	332
Training fundPupil welfare	12.17	24,974	(2,310)	-	-	-	22,664
assistance fund	12.18	103,391	4,059	-	-	-	107,450
 Development fund 	12.19	22,746	24,250	-	-	-	46,996
 SE Edu assist fund 	12.20	1,822	(748)	-	-	_	1,074
Equipment fundSchool pocket	12.21	14,610	` -′	-	-	-	14,610
money fund - Hyatt community	12.22	5,474	(209)	-	-	-	5,265
grants fund	12.23	-	-	-	-	-	-
Total other restricted funds		3,979,225	(143,429)	201,699	528	(37,246)	4,000,777
Total Restricted funds		4,987,991	(290,130)	183,699	528	(37,246)	4,844,842

12. Funds

Unrestricted Funds

- 12.1 Special activities fund was established to implement programmes/activities, which are not funded by the National Council of Social Service ("NCSS").
- 12.2 Special event fund was established to provide funding for special events from Estate of Noel Evelyn Norris.
- 12.3 General fund was set up for the Redevelopment Project.

Restricted Funds

- 12.4 Special activities fund was established to implement programmes/activities for children, which are funded by the Children's Charities Association of Singapore.
- 12.5 Social group of the deaf ("SGD") fund, formerly known as deaf development fund was established to fund:
 - a. Any shortfall in SGD annual operating expenses excluding programme fees.
 - b. Delegates going overseas to attend World Federation of the Deaf meetings/conferences and Comite International Des Sports Des Sourds functions/events as and when the Executive Council deems fit.
 - c. Any other functions/events, which SGD proposes and the Executive Council deems fit.

Audited Financial Statements Financial Year Ended 31 March 2018

12. Funds (Cont'd)

Restricted Funds (Cont'd)

- 12.6 Mainly I Love Kids ("MILK") fund was established to support programmes, which develop children to be contributing members of Association.
- 12.7 MVS fund was established to provide any shortfall in the expenditure of the Mountbatten Vocational School.
- 12.8 SADeaf hearing care centre fund was established to fund the recurring expenses of the centre.
- 12.9 Tertiary education fund comprises the Lye Swee Peng, Seow Kuan, Lim Chin Liong, Madam C K Ng and Tertiary education funds. The fund is used for providing scholarships and bursaries to Deaf students.
- 12.10 Welfare fund was established to supplement financial assistance such as financial grants and hearing aids to the needy clients. Parent Support Group Fund is a one-off seed funding of \$2,500 for each school to enhance its partnership efforts with parents and to try out new ideas to engage parents. The seed funding can also be used to support SPED schools that wish to set up PSGs, or enhance the current level of parental engagement with schools that already have a PSG.
- 12.11 Parent Support Group Fund is a one-off seed funding of \$2,500 for each school to enhance its partnership efforts with parents and to try out new ideas to engage parents. The seed funding can also be used to support SPED schools that wish to set up PSGs, or enhance the current level of parental engagement with schools that already have a PSG.
- 12.12 The School development fund was established to purchase and maintain nonstandard equipment, computer, machines and perishables.
- 12.13 The Teaching material fund was established to enable the School to purchase and produce training materials for in-house training staff, volunteers and parents.
- 12.14 The Staff Training Vote Fund was established to enable SPED schools to better cater to the professional development needs of their registered teachers.
- 12.15 The Additional Training Vote Fund was established to enable SPED schools to better cater to the professional development needs of their registered teachers.
- 12.16 The Public Transport Subsidy fund was established to provide subsidized transport options for SPED Financial Assistant Scheme (FAS) students who are travelling to and from school via public transport.
- 12.17 The Training fund was established to fund overseas training of teaching and professional staff.
- 12.18 Pupil welfare assistance fund was established to subsidise for student transport allowance and item.
- 12.19 Development fund was established to cover the cost of maintenance, repairs and renovation to be incurred by the School.

> Audited Financial Statements Financial Year Ended 31 March 2018

12. Funds (Cont'd)

Restricted Funds (Cont'd)

- 12.20 South East Edu Assist Fund (SE Edu Assist Fund) is to help needy students studying in special education schools in South East district.
- 12.21 Equipment fund is established to be utilised to cover shortfall in expenditure for materials and equipment.
- 12.22 School pocket money fund was established to help children from low-income families to pay for basic daily school-related expenses.
- 12.23 Hyatt Community Grant Funds is to support a long-term project to equip students with advanced tools and training to help them integrate into society.

13. Fundraising activities

2018	Total proceeds S\$	Total fundraising expenses S\$	Net fundraising income S\$
Car wash Youth for causes Year end appeal Others	2,562 4,955 147,573 72,919 228,009	1,317 750 21,354 23,421	2,562 3,638 146,823 51,565 204,588
2017	Total proceeds S\$	Total fundraising expenses S\$	Net fundraising income S\$
Car wash Youth for causes Year end appeal Others	5,253 5,942 101,245 58,227 170,667	1,458 4,303 5,472 11,233	5,253 4,484 96,942 52,755 159,434

Audited Financial Statements Financial Year Ended 31 March 2018

14. Related party transactions

Key management personnel remuneration and benefits

	2018 S\$	2017 S\$
Sign language instructor allowances for Executive Council members Salaries and other short-term employee benefits Post-employment benefits – contribution to CPF	459,223 64,374 523,597	1,470 393,631 57,778 452,879
Remuneration band	2018 No. of key management personnel	2017 No. of key management personnel
S\$100,001 to S\$200,000 S\$100,000 and below	2 4	1 5

Members of the Executive Council are volunteers and none received any remuneration or reimbursement during the year ended 2018 except as disclosed above.

15. Operating lease commitments

As at the reporting date, the Association has commitments for future minimum lease payments under non-cancellable operating leases as follows:

	2018	2017
	S\$	S\$
Not later than one year	430,654	415,618
Later than one year but not later than five years	869,182	
	1,299,836	415,618

The above operating lease commitments are based on known rental rates as at the date of this report for office and school premises and do not include any revision in rates, which may be determined by the lessor.

16. Financial risk management

The Association's activities expose it to minimal financial risks and overall risk management is determined and carried out by the Executive Council.

The following sections provide details regarding the Association's exposure to the abovementioned financial risks and the objectives, policies and processes for the management of these risks.

Audited Financial Statements Financial Year Ended 31 March 2018

16. Financial risk management (Cont'd)

16.1 Liquidity risk

The Association manages its liquidity risk by monitoring and maintaining a level of cash and cash equivalents deemed adequate by the Executive Council to fund the Association's operations.

The table below summarises the maturity profile of the Association's financial assets and liabilities at the end of the reporting period based on the contractual undiscounted repayment obligations:

2018 Financial assets	Within one year S\$	Later than one year but not later than five years S\$	Total S\$
Cash and bank balances	7,244,297	_	7,244,297
Other receivables, excluding	7,277,237		7,244,237
prepayments	183,837	-	183,837
	7,428,134	-	7,428,134
Financial liabilities			
Accruals and other payables	(138,172)	<u> </u>	(138,172)
	7,289,962	<u> </u>	7,289,962
2017	Within one year S\$	Later than one year but not later than five years S\$	Total S\$
Financial assets			
Cash and bank balances Other receivables, excluding	7,394,001	-	7,394,001
prepayments	163,200	<u> </u>	163,200
	7,557,201	-	7,557,201
Financial liabilities			
Accruals and other payables	(104,432)	<u> </u>	(104,432)
	7,452,769	_	7,452,769

16.2 Credit risk

Credit risk arises mainly from the risk on counterparties defaulting on the terms of their agreements. The carrying amounts of cash and cash equivalents and other receivables represent the Association's maximum exposure to credit risk in relation to financial assets. The credit risk on balances of cash and cash equivalents is considered low as surplus funds are placed in fixed deposits with reputable banks.

Audited Financial Statements Financial Year Ended 31 March 2018

16. Financial risk management (Cont'd)

16.3 Fair values

The carrying amounts of the financial assets and liabilities recorded in the financial statements of the Association approximate their fair values due to its short term nature.

17. Tax deductible donations

	2018	2017
	S\$	S\$
Tax deductible donations received during the year	459,893	345,480

18. Overseas expenses

The Association's overseas expenditure covered trips to seminars or conferences for upgrading of employees' skillset, study trip to have a comparison of constructive solutions and study cases from various deaf associations on how to research or develop Singapore Sign Language or how the other associations serve their deaf clients to improve services and staff retreat.

	Overseas seminars/ courses S\$	Overseas travel/ accommodation/ allowance S\$	Total S\$
2018			
Seminar/conference	12,783	30,644	43,427
Study trip/retreat	<u> </u>	10,538	10,538
	12,783	41,182	53,965
2017			
Seminar/conference	1,996	2,460	4,456
Study trip/retreat		22,064	22,064
	1,996	24,524	26,520

19. Reserve policy and position

The reserves that the Association has set aside provide financial stability and the means for the development of its principal activities. The Association intends to maintain its reserves at a level that is at least equivalent to one year's expenses to ensure the continued running and smooth operation of the Association. The intended use of the reserves is for the operational need of the Association. The Executive Council will review the amount of reserves that is required to ensure that they are adequate to fulfil the Association's continuing obligations on a half-yearly basis.

Audited Financial Statements Financial Year Ended 31 March 2018

19. Reserve policy and position (Cont'd)

The Association's reserve position for financial years ended 31 March 2018 and 31 March 2017 are as follows:

		2018	2017	Increase / (Decrease)
		S\$'000	S\$'000	%
Α	Unrestricted funds	,	,	
	Accumulated funds	1,112	1,206	(7.79)
	Unrestricted designated funds	1,392	1,454	(4.26)
	Total unrestricted funds	2,504	2,660	(5.86)
В	Restricted funds			
	Total restricted funds	4,795	4,845	(1.03)
С	Endowment funds	1	1	
D	Total funds	7,299	7,505	(2.74)
Е	Total annual operating expenditure (unrestricted funds)	984	999	1.50
F	Ratio of unrestricted funds to annual operating expenditure for unrestricted funds (A/E)	2.54	2.66	

Reference:

- C. An endowment fund consists of assets, funds or properties that are held in perpetuity which produce annual income flow for a foundation to spend as grants.
- D. Total Funds include unrestricted, restricted and endowment funds.
- E. Total Annual Operating Expenditure includes expenses related to Cost of Charitable Activities and Governance and Other Operating and Administration expenses.

20. Conflict of interest policy

Whenever a member of the Executive Council is in any way, directly or indirectly, has an interest in a transaction or project or other matter to be discussed at a meeting, the member shall disclose the nature of his interests before the discussion on the matters begins.

The member concerned should not participate in the discussion or vote on the matter, and should also offer to withdraw from the meeting and the Board shall decide if this should be accepted.

> Audited Financial Statements Financial Year Ended 31 March 2018

21. Comparative information

In prior years, the Association did not prepare an amalgamated financial statements that incorporate the financial result, cash flow and financial position of MVS and SSD are not a separate legal entity and these are a segment of the Association. Consequently, the prior year restatements have been made to amalgamate the financial result, cash flow and financial position of MVS and SSD.

The restatements made to the financial statements for the year ended 31 March 2017 and 31 March 2016 are summarised as follows:

As at 31 March 2017 Statement of financial position	Previously stated S\$	Restatements S\$	As restated S\$
ASSETS Cash and bank balances Other receivables Inventories Plant and equipment	5,623,332 370,922 16,967 159,633 6,170,854	1,770,669 (183,528) 5,001 40,856 1,632,998	7,394,001 187,394 21,968 200,489 7,803,852
LIABILITIES Other payables Deferred grant	98,927 98,927	184,989 15,328 200,317	283,916 15,328 299,244
Net assets	6,071,927	1,432,681	7,504,608
FUNDS			
Unrestricted funds Accumulated funds	1,206,335	-	1,206,335
Designated funds – Other funds Total unrestricted funds	1,453,431 2,659,766		1,453,431 2,659,766
Restricted funds	3,412,161	1,432,681	4,844,842
Total funds	6,071,927	1,432,681	7,504,608

Audited Financial Statements Financial Year Ended 31 March 2018

21. Comparative information (Cont'd)

As at 31 March 2017 Statement of financial activities Previously stated S\$ Restatements S\$ As restated S\$ INCOME S\$ \$\$ <th>Comparative information (Cont d)</th> <th></th> <th></th> <th></th>	Comparative information (Cont d)			
Name		stated		
Voluntary income	INCOME			
- Amortisation of capital grants	Income from generated funds			
- Donations			0.406	0.406
- Grants for rental of land		324 898		
Cother grants and sponsorships			-	
- Fundraising income 170,667 - 170,667 71,750	- Other grants and sponsorships		54,535	
- Collections from events Fixed deposit income - Interest - Intere				
Titerest 35,801			-	
Time		/1,/50	-	/1,/50
1,245,763 147,735 1,393,498		35.801	14.695	50.496
Common charitable activities Grant from NCSS / Community Chest 351,495 135,495 486,990 Grant refund to NCSS (PITCH) (61,375) - (61,375) Grant from MSF 331,027 - 331,027 Grant from MSF 331,027 1,002,454 1,447,031 Grant from MOE 444,577 1,002,454 1,447,031 Grant from TOTE Board 444,866 - 444,866 Members subscription 6,641 - (6,641 6,641 - (6,641 6,641 - (6,641 6,641 - (6,641 6,641 - (6,641 6,641 - (6,641 6,641 - (6,641 6,641 - (6,641 6,641 - (6,641 6,641 6,641 - (6,641 6,641 6,641 - (6,641 6,641 6,641 - (6,641 6,641 6,641 - (6,641 6,641 6,641 - (6,641 6,641 6,641 6,641 - (6,641 6,441 6,641 6,441 6,441 6,441 6,441 6,441 6,441 6,441 6,441 6,441 6,441	1.1161.661	1,245,763		
Community Chest 351,495 135,495 486,990 Grant refund to NCSS (PITCH) (61,375) - (61,375) Grant from MSF 331,027 - 331,027 Grant from MOE 444,577 1,002,454 1,447,031 Grant from TOTE Board 444,866 - 444,866 Members subscription 6,641 - 6,641 Programme income 170,706 (5,200) 165,506 Interpretation fees collected 133,215 - 133,215 Sign language books 2,405 - 2,405 Sale of assistive devices 94,113 - 94,113 School fees - 10,860 10,860 Melfare 80,793 - 80,793 Senior mobility and enabling fund 129,207 - 129,207 Miscellaneous income 242,903 3,708 246,611 Total income 3,406,336 1,295,052 4,701,388 EXPENDITURE Cost of generating funds 11,233 -			<u> </u>	
Grant refund to NCSS (PITCH) (61,375) - (61,375) Grant from MSF 331,027 - 331,027 Grant from MOE 444,577 1,002,454 1,447,031 Grant from TOTE Board 444,866 - 444,866 Members subscription 6,641 - 6,641 Programme income 170,706 (5,200) 165,506 Interpretation fees collected 133,215 - 133,215 Sign language books 2,405 - 2,405 Sale of assistive devices 94,113 - 94,113 School fees - 10,860 10,860 1,917,670 1,143,609 3,061,279 Other income HQ allocation 30,000 - 30,000 Welfare 80,793 - 80,793 Senior mobility and enabling fund 129,207 - 129,207 Miscellaneous income 2,903 3,708 246,611 Total income 3,406,336 1,295,052 4,701,38	•			
Grant from MSF 331,027 - 331,027 Grant from MOE 444,577 1,002,454 1,447,031 Grant from TOTE Board 444,866 - 444,866 Members subscription 6,641 - 6,641 Programme income 170,706 (5,200) 165,506 Interpretation fees collected 133,215 - 133,215 Sign language books 2,405 - 2,405 Sale of assistive devices 94,113 - 94,113 School fees 1,917,670 1,143,609 3,061,279 Other income HQ allocation 30,000 - 30,000 Welfare 80,793 - 80,793 Senior mobility and enabling fund 129,207 - 129,207 Miscellaneous income 2,903 3,708 6,611 Total income 3,406,336 1,295,052 4,701,388 EXPENDITURE Charitable activities Annual events 425,819		-	135,495	•
Grant from MOE 444,577 1,002,454 1,447,031 Grant from TOTE Board 444,866 - 444,866 Members subscription 6,641 - 6,641 Programme income 170,706 (5,200) 165,506 Interpretation fees collected 133,215 - 133,215 Sign language books 2,405 - 2,405 Sale of assistive devices 94,113 - 94,113 School fees 1,917,670 1,143,609 3,060 Welfare 80,793 - 80,793 Senior mobility and enabling fund 129,207 - 129,207 Miscellaneous income 2,903 3,708 6,611 Total income 3,406,336 1,295,052 4,701,388 EXPENDITURE Cost of generating funds 11,233 - 11,233 Fundraising events 11,233 - 11,233 Charitable activities 425,819 - 425,819 Annual events 425,819 -			-	
Grant from TOTE Board 444,866 - 444,866 Members subscription 6,641 - 6,641 Programme income 170,706 (5,200) 165,506 Interpretation fees collected 133,215 - 133,215 Sign language books 2,405 - 2,405 Sale of assistive devices 94,113 - 94,113 School fees - 10,860 10,860 10,860 1,917,670 1,143,609 3,061,279 Other income HQ allocation 30,000 - 30,000 Welfare 80,793 - 129,207 Senior mobility and enabling fund 129,207 - 129,207 Miscellaneous income 2,903 3,708 6,611 Total income 3,406,336 1,295,052 4,701,388 EXPENDITURE Charitable activities Annual events 425,819 - 425,819 Professional fees and services 100,605 74,854			1.002.454	
Programme income 170,706 (5,200) 165,506 Interpretation fees collected 133,215 - 133,215 Sign language books 2,405 - 2,405 Sale of assistive devices 94,113 - 94,113 School fees - 10,860 10,860 1,917,670 1,143,609 3,061,279 Other income HQ allocation 30,000 - 30,000 Welfare 80,793 - 129,207 Miscellaneous income 2,903 3,708 6,611 Total income 2,903 3,708 246,611 Total income 3,406,336 1,295,052 4,701,388 EXPENDITURE Charitable activities Annual events 425,819 - 425,819 Professional fees and services 100,605 74,854 175,459 Purchase of assistive devices 202,972 - 202,972 Teaching staff salaries - 637,628 637,628			-	
Interpretation fees collected 133,215 3,215 5ign language books 2,405 - 2,405 - 2,405 - 2,405 - 2,405 - 2,405 - 2,405 - 2,405 - 2,405 - 2,405 - 10,860 10,860 1,917,670 1,143,609 3,061,279	Members subscription		-	
Sign language books 2,405 - 2,405 Sale of assistive devices 94,113 - 94,113 School fees 1,917,670 1,143,609 3,061,279 Other income HQ allocation 30,000 - 30,000 Welfare 80,793 - 80,793 Senior mobility and enabling fund 129,207 - 129,207 Miscellaneous income 2,903 3,708 6,611 Total income 3,406,336 1,295,052 4,701,388 EXPENDITURE Cost of generating funds - 11,233 - 11,233 Charitable activities - 425,819 - 425,819 Professional fees and services 100,605 74,854 175,459 Purchase of assistive devices 202,972 - 202,972 Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379			(5,200)	
Sale of assistive devices 94,113 - 94,113 School fees - 10,860 10,860 1,917,670 1,143,609 3,061,279 Other income HQ allocation 30,000 - 30,000 Welfare 80,793 - 80,793 Senior mobility and enabling fund 129,207 - 129,207 Miscellaneous income 2,903 3,708 6,611 Total income 3,406,336 1,295,052 4,701,388 EXPENDITURE Cost of generating funds 11,233 - 11,233 Charitable activities 11,233 - 11,233 Charitable activities 425,819 - 425,819 Professional fees and services 100,605 74,854 175,459 Purchase of assistive devices 202,972 - 202,972 Teaching staff cyling staff CPF - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses			-	•
School fees - 10,860 10,860 1,917,670 1,143,609 3,061,279 Other income HQ allocation 30,000 - 30,000 Welfare 80,793 - 80,793 Senior mobility and enabling fund 129,207 - 129,207 Miscellaneous income 2,903 3,708 6,611 Total income 3,406,336 1,295,052 4,701,388 EXPENDITURE Cost of generating funds Fundraising events 11,233 - 11,233 Charitable activities Annual events 425,819 - 425,819 Professional fees and services 100,605 74,854 175,459 Purchase of assistive devices 202,972 - 202,972 Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379			-	
Other income I,917,670 1,143,609 3,061,279 Other income HQ allocation 30,000 - 30,000 Welfare 80,793 - 80,793 Senior mobility and enabling fund 129,207 - 129,207 Miscellaneous income 2,903 3,708 6,611 Total income 3,406,336 1,295,052 4,701,388 EXPENDITURE Cost of generating funds 11,233 - 11,233 Fundraising events 11,233 - 11,233 Charitable activities 425,819 - 425,819 Annual events 425,819 - 425,819 Professional fees and services 100,605 74,854 175,459 Purchase of assistive devices 202,972 - 202,972 Teaching materials 2,788 17,307 20,095 Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379		94,113	10.860	
HQ allocation 30,000 - 30,000 Welfare 80,793 - 80,793 Senior mobility and enabling fund 129,207 - 129,207 Miscellaneous income 2,903 3,708 6,611 242,903 3,708 246,611 Total income EXPENDITURE Cost of generating funds Fundraising events 11,233 - 11,233 Charitable activities Annual events 425,819 - 425,819 Professional fees and services 100,605 74,854 175,459 Purchase of assistive devices 202,972 - 202,972 Teaching materials 2,788 17,307 20,095 Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379	56,166, 1665	1,917,670		
HQ allocation 30,000 - 30,000 Welfare 80,793 - 80,793 Senior mobility and enabling fund 129,207 - 129,207 Miscellaneous income 2,903 3,708 6,611 242,903 3,708 246,611 Total income EXPENDITURE Cost of generating funds Fundraising events 11,233 - 11,233 Charitable activities Annual events 425,819 - 425,819 Professional fees and services 100,605 74,854 175,459 Purchase of assistive devices 202,972 - 202,972 Teaching materials 2,788 17,307 20,095 Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379	Other in serve			
Welfare 80,793 - 80,793 Senior mobility and enabling fund 129,207 - 129,207 Miscellaneous income 2,903 3,708 6,611 242,903 3,708 246,611 Total income EXPENDITURE Cost of generating funds Fundraising events 11,233 - 11,233 Charitable activities Annual events 425,819 - 425,819 Professional fees and services 100,605 74,854 175,459 Purchase of assistive devices 202,972 - 202,972 Teaching materials 2,788 17,307 20,095 Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379		30 000	_	30,000
Senior mobility and enabling fund 129,207 - 129,207 Miscellaneous income 2,903 3,708 6,611 242,903 3,708 246,611 Total income 3,406,336 1,295,052 4,701,388 EXPENDITURE Cost of generating funds Fundraising events 11,233 - 11,233 Charitable activities Annual events 425,819 - 425,819 Professional fees and services 100,605 74,854 175,459 Purchase of assistive devices 202,972 - 202,972 Teaching materials 2,788 17,307 20,095 Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379			_	
Miscellaneous income 2,903 3,708 6,611 242,903 3,708 246,611 Total income 3,406,336 1,295,052 4,701,388 EXPENDITURE Cost of generating funds Fundraising events 11,233 - 11,233 Charitable activities Annual events 425,819 - 425,819 Professional fees and services 100,605 74,854 175,459 Purchase of assistive devices 202,972 - 202,972 Teaching materials 2,788 17,307 20,095 Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379			-	
Total income 3,406,336 1,295,052 4,701,388 EXPENDITURE Cost of generating funds Fundraising events 11,233 - 11,233 Charitable activities Annual events 425,819 - 425,819 Professional fees and services 100,605 74,854 175,459 Purchase of assistive devices 202,972 - 202,972 Teaching materials 2,788 17,307 20,095 Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379		2,903	3,708	
EXPENDITURE Cost of generating funds Fundraising events 11,233 - 11,233 Charitable activities Annual events 425,819 - 425,819 Professional fees and services 100,605 74,854 175,459 Purchase of assistive devices 202,972 - 202,972 Teaching materials 2,788 17,307 20,095 Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379		242,903	3,708	246,611
Cost of generating funds Fundraising events 11,233 - 11,233 Charitable activities Annual events 425,819 - 425,819 Professional fees and services 100,605 74,854 175,459 Purchase of assistive devices 202,972 - 202,972 Teaching materials 2,788 17,307 20,095 Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379	Total income	3,406,336	1,295,052	4,701,388
Fundraising events 11,233 - 11,233 Charitable activities Annual events 425,819 - 425,819 Professional fees and services 100,605 74,854 175,459 Purchase of assistive devices 202,972 - 202,972 Teaching materials 2,788 17,307 20,095 Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379	EXPENDITURE			
Fundraising events 11,233 - 11,233 Charitable activities Annual events 425,819 - 425,819 Professional fees and services 100,605 74,854 175,459 Purchase of assistive devices 202,972 - 202,972 Teaching materials 2,788 17,307 20,095 Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379	Cost of generating funds			
Annual events 425,819 - 425,819 Professional fees and services 100,605 74,854 175,459 Purchase of assistive devices 202,972 - 202,972 Teaching materials 2,788 17,307 20,095 Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379		11,233	<u> </u>	11,233
Professional fees and services 100,605 74,854 175,459 Purchase of assistive devices 202,972 - 202,972 Teaching materials 2,788 17,307 20,095 Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379	Charitable activities			
Purchase of assistive devices 202,972 - 202,972 Teaching materials 2,788 17,307 20,095 Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379				
Teaching materials 2,788 17,307 20,095 Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379		100,605	74,854	
Teaching staff salaries - 637,628 637,628 Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379			- 17 307	202,972 20 005
Teaching staff CPF - 89,236 89,236 Volunteer expenses 4,379 - 4,379		2,700		
Volunteer expenses 4,379 - 4,379		-		
<u>736,563</u> <u>819,025</u> <u>1,555,588</u>			<u>-</u>	4,379
		736,563	819,025	1,555,588

Audited Financial Statements Financial Year Ended 31 March 2018

21.	Comparative	information	(Cont'd)
ZI.	Comparative	information	(Cont a)

As at 31 March 2017 (Cont'd) Statement of financial activities	Previously stated S\$	Restatements S\$	As restated S\$
EXPENDITURE			
Governance and other administrative costs			
Audit fees	11,760	_	11,760
Communications	29,083	11,313	40,396
Depreciation - general	30,168	24,391	54,559
Depreciation – care and share	9,999	, -	9,999
Equipment expenses	-	15,879	15,879
HQ allocation	30,000	-	30,000
Insurance	9,818	6,982	16,800
ISC expenses	-	7,664	7,664
Maintenance	-	74,776	74,776
Miscellaneous	6,743	=	6,743
Publication and advertisements Rental for land	16,024	-	16,024
Rental for office equipment	415,618 6,615	8,372	415,618 14,987
School functions	0,015	76,310	76,310
Staff CPF contributions	305,379	44,718	350,097
Staff salaries	1,897,924	303,832	2,201,756
Staff welfare and training	30,797	10,396	41,193
Printing and stationery	21,167	· -	21,167
Transport	27,310	1,154	28,464
Upkeep of building and equipment	26,491	-	26,491
Utilities	10,187	41,660	51,847
	2,885,083	627,447	3,512,530
Total expenditure	3,632,879	1,446,472	5,079,351
Deficit for the financial year	(226,543)	(151,420)	(377,963)
As at 31 March 2016	Previously stated S\$	Restatements S\$	As restated
Statement of financial position	Э ф	3\$	S\$
ASSETS			
Cash and bank balances	5,960,513	1,847,890	7,808,403
Other receivables	391,425	(135,282)	256,143
Inventories	19,632	1,863	21,495
Plant and equipment	83,226	63,686	146,912
Tune and equipment	6,454,796	1,778,157	8,232,953
LIABILITIES			
Other payables	156,326	169,322	325,648
Deferred grant	130,320	24,734	24,734
Described grant	156,326	194,056	350,382
Net assets	6,298,470	1,584,101	7,882,571

The Singapore Association for the Deaf

[UEN. S62SS0061C] [IPC No. IPC000444]

Audited Financial Statements Financial Year Ended 31 March 2018

21.	Comparative	information	(Cont'd)

As at 31 March 2016 (Cont'd) Statement of financial position	Previously stated S\$	Restatements S\$	As restated S\$
FUNDS			
Unrestricted funds Accumulated funds	1,429,766	_	1,429,766
Designated funds			_,,
 Other funds 	1,464,814	<u>-</u> _	1,464,814
Total unrestricted funds	2,894,580		2,894,580
Restricted funds	3,403,890	1,584,101	4,987,991
Total funds	6,298,470	1,584,101	7,882,571

22. Authorisation of financial statements

These financial statements were authorised for issue in accordance with a resolution of the Executive Council of the Association on $3\ 1\ AUG\ 2018$

Financial Statements Financial Year Ended 31 March 2018

SUBSEQUENT PAGES COMPRISE THE DETAILED INCOME AND EXPENDITURE STATEMENTS AND BALANCE SHEET OF ASSOCIATION FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Audited Financial Statements Financial Year Ended 31 March 2018

STATEMENT OF FINANCIAL POSITION AS AT 31 MA	RCH 2018 – ASSOCIATIO	DN
	2018 S\$	2017 S\$
ASSETS		
Current assets		
Cash and cash equivalents	5,829,994	5,623,332
Other receivables	478,688	370,922
Inventories	14,637_ 6,323,319	16,967 6,011,221
Non-current asset		
Plant and equipment	140,381_	159,633
Total assets	6,463,700	6,170,854
LIABILITIES		
Current liabilities	144.600	00 027
Other payables	144,688_	98,927
Total liabilities	144,688_	98,927
NET ASSETS	6,319,012	6,071,927
FUNDS		
Unrestricted funds		
- SADeaf	1,112,432	1,206,335
- Designated funds	1,391,709	1,453,431
Total unrestricted funds	2,504,141_	2,659,766
Restricted funds - ISS	1,171,113	968,764
- DAS	5,348	-
- CAS	(6,124)	58,734
CSSpecial activities fund	1,288,434	1,167,796
- Social group of the deaf fund	72,142	72,865
- MILK fund	2,959	2,959
 MVS fund 	354,493	354,493
 SADeaf hearing care centre fund 	835,029	695,073
- Tertiary education fund	52,430	52,430
- Welfare fund	39,047	39,047
Total restricted funds	3,814,871	3,412,161
Total funds	6,319,012	6,071,927

Financial Statements Financial Year Ended 31 March 2018

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	'n	Unrestricted funds			Restricted funds		2018	2017
		Designated Funds	I Funds					
	Unrestricted Funds - SADeaf S\$	Special activities fund S\$	Other funds S\$	Accumulated funds S\$	Special activities fund S\$	Other funds* S\$	Total funds S\$	Total funds S\$
INCOME								
Income from generated funds								
- Donations	169,440	15,000	1	100,215	1	1	284,655	324,898
- Grants for rental of land	415,694		•		•	•	415,694	415,618
- Other grants and sponsorships	25,884	ı	ı	85,627	123,185	1	234,696	227,029
Activities for generating funds - Fundraising income	228,009	ı	ı	ı	ı	1	228,009	170,667
- Collections from events	ı	1,170	ı	209	ı	1	1,379	71,750
rixed deposit income - Interest	19,666	1	ı	ı	ı	1	19,666	35,801
	858,693	16,170	1	186,051	123,185	1	1,184,099	1,245,763
Income from charitable activities Grant from NCSS /								
Community Chest	35,953	•	•	244,494	•	•	280,447	351,495
Grant refund to NCSS (PITCH)	0	•	•	0	•	•	0	(61,375)
Grant from MSF	0	1	•	310,412	•	•	310,412	331,027
Grant from MOE	0	•	•	587,004	•	•	587,004	444,577
Grant from TOTE Board	43,806	•	•	413,680	•	•	457,486	444,866
Members subscription	2,883	1	•	0	•	•	7,883	6,641
Programme income	0	•	•	250,322	•	•	250,322	170,706
Interpretation fees collected	0	•	•	96,034	•	•	96,034	133,215
Sign language books	0	1	•	2,440	•	•	2,440	2,405
Sale of assistive devices	0	-	-	151,215	-	-	151,215	94,113
	87,642	1	1	2,055,601	1	1	2,143,243	1,917,670

Audited Financial Statements Financial Year Ended 31 March 2018

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018 - ASSOCIATION (CONT'D)

		Unrestricted funds		~	Restricted funds		2018	2017
	Unrestricted	Designated runds Special	sa runas		Special	Other	Total	Total
	Funds - SADeaf	activities fund	Other funds	Accumulated funds	activities fund	funds*	funds	funds
	\$\$	\$\$	\$\$	\$\$	\$\$	\$\$	\$\$	S\$
INCOME (CONT'D)								
Other income	30 000	ı	,	28 178	,	ı	58 178	30 08
Welfare		•	•	169,020	1	ı	169,020	80,793
Senior mobility and enabling fund	' 1	1	1	278,539	1	1	' !	129,2(
Miscellaneous income	985	_	-	30	_	_	1,015	2,90
	30,985	1	1	475,767	1	ı	506,752	242,903
Total income	977,320	16,170	1	2,717,419	123,185	•	3,834,094	3,406,336
EXPENDITURE								
Cost of generating funds	6							,
Fundraising events	23,421	1	1	1	1	1	23,421	11,233
Charitable activities					!			
Annual events	3,124	22,753		84,401	2,547	•	112,825	425,81
Professional fees and services	8,558	•	•	103,478	•	•	112,036	100,60
Purchase of assistive devices	1	•	•	386,834	İ	1	386,834	202,972
Teaching materials	•	•	•	2,757	•	•	2,757	2,78
Volunteer expenses	1,544	-	-	710	Ì	-	2,254	4,37
	13,226	22,753	•	578,180	2,547	•	616,706	736,563

Audited Financial Statements Financial Year Ended 31 March 2018

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	j	Unrestricted funds		~	Restricted funds		2018	2017
		Designated funds	d funds					
	Unrestricted Funds - SADeaf	Special activities	Other	Accumulated	Special activities	Other Funds*	Total	Total funds
	\$3 \$	S\$	S\$	SPIN S	S\$	Spin -	\$\$	\$\$
EXPENDITURE (CONT'D)								
Governance and other								
Audit fees	10,844	1	1	4,387	1	Ī	15,231	11,760
Communications	4,617	•	'	16,345	'	•	20,962	29,083
Depreciation - general	27,844	1	•	15,859	•	•	43,703	30,168
Depreciation – care and share	•	1	•	666'6	1	1	666'6	666'6
HQ allocation	•	•	•	30,000	•	,	30,000	30,000
Insurance	1,596	•	•	7,828	•	•	9,424	9,818
Miscellaneous	5,373	•	,	5,835	•	1	11,208	6,743
Publication and advertisements	1,464	•	•	6,352	•	•	7,816	16,024
Rental for office equipment	1,262	•	,	5,295	,	1	6,557	6,615
Rental of land	415,618	•	,	•	•	1	415,618	415,618
Staff CPF contributions	59,793	İ	•	251,971	,	,	311,764	305,379
Staff salaries	371,590	•	,	1,554,767	•	1	1,926,357	1,897,924
Staff welfare and training	4,829	•	•	41,019	•	•	45,848	30,797
Supplies and materials	12,072	İ	•	16,782	,	,	28,854	21,167
Transport	1,563	İ	•	25,339	i	•	26,902	27,310
Upkeep of building and equipment	3,910	1	•	18,696	1	1	22,606	26,491
Utilities	2,665	-	•	11,368	•	1	14,033	10,187
	925,040	1	1	2,021,842	1	-	2,946,882	2,885,083
Total expenditure	961 687	22 753	ı	2 600 022	2 547	,	3 587 009	3 637 879
	100/100	22,733		2,000,022	2,517		000/100/0	0,001,000
(Deficit) / Surplus for the financial vear	15,633	(6,583)	1	117,397	120,638		247,085	(226,543)
	/	(-)-(-)			/		/:	(-: -/)

Audited Financial Statements Financial Year Ended 31 March 2018

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018 - ASSOCIATION (CONT'D)

	D	Unrestricted funds		~	Restricted funds		2018	2017
		Designated funds	1 funds					
	Unrestricted	Special			Special			
	Funds -	activities	Other	Accumulated	activities	Other	Total	Total
	SADeaf	fund	funds	funds	fund	Funds*	Funds	funds
	\$\$	\$\$	\$\$	\$\$	\$\$	\$\$	\$\$	\$\$
SURPLUS / (DEFICIT)								
FOR THE FINANCIAL YEAR	15,633	(6,583)	ı	117,397	120,638	ı	247,085	(226,543)
FUNDS TRANSFERRED (OUT) / IN	(109,536)	(55,139)	'	25.442	•	139,233	'	1
NET MOVEMENT IN FUNDS	(63,903)	(61,722)	1	142,839	120,638	139,233	247,085	(226,543)
FUNDS BROUGHT FORWARD	1,206,335	232,966	1,220,465	1,027,498	1,167,796	1,216,867	6,071,927	6,298,470
FUNDS CARRIED FORWARD	1,112,432	171,244	1,220,465	1,170,337	1,288,434	1,356,100	6,319,012	6,071,927

^{*} Other funds include social group of the deaf fund, MILK fund, MVS fund, SADeaf hearing care centre fund, tertiary education fund and welfare fund.

Financial Statements Financial Year Ended 31 March 2018

DETAILED INCOME AND EXPENDITURE STATEMENT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018 – ASSOCIATION

	Unrestricted				Restricted			
	Secretariat	CAS	S	SSI	DAS	ER	HCC/SGD	Total
Income	\$8	\$\$	\$\$	\$\$	S\$	S\$	\$\$	\$S
Income from generated funds								
Voluntary income								
- Donations	169,440	i	215	•	100,000	•	•	269,655
- Grants for rental of land	415,694	1	1	1	•	•	1	415,694
- Other grants and sponsorships	25,884	54,106	7,235	6,022	16,228	•	2,036	111,511
Activities for generating funds								
- Fundraising income	228,009	1	1	1	•	1	•	228,009
- Collections from events	•	•	159	•	1	•	20	209
Fixed deposit income								
- Interest	19,666	1	1	1	•	1	•	19,666
	858,693	54,106	7,609	6,022	116,228	1	2,086	1,044,744
Income from charitable activities								
Grant from NCSS / Community Chest	35,953	•	•	244,494	•	1	1	280,447
Grant refund to NCSS (PITCH)			•	•	•	•		
Grant from MSF		ı	1	310,412	1	1	•	310,412
Grant from MOE		1	•	196,200	•	390,804		587,004
Grant from TOTE Board	43,806	1	158,631	1	255,049	1	1	457,486
Members subscription	7,883	1	1	1	1	1	1	7,883
Programme income		1	1	5,700	244,622	1	1	250,322
Interpretation fees collected		1	•	•	96,034	,		96,034
Sign language books	•	•	•	•	2,440	•	•	2,440
Sale of assistive devices	•	1	•	•	1	•	151,215	151,215
	87,642	1	158,631	756,806	598,145	390,804	151,215	2,143,243
Other income								
HQ allocation	30,000	•	•	•	•	28,178	•	58,178
Welfare	•	•	•	•	1	1	169,020	169,020
Seniors' mobility and enabling fund	•	•	•	•	•	•	278,539	278,539
Miscellaneous income	985	i	30	1	,	•	•	1,015
	30,985	1	30	ı	1	28,178	447,559	506,752
Total income	977,320	54,106	166,270	762,828	714,373	418,982	600,860	3,694,739

Audited Financial Statements Financial Year Ended 31 March 2018

DETAILED INCOME AND EXPENDITURE STATEMENT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018 – ASSOCIATION (CONT'D)

	Unrestricted			Restricted	ted			
	Secretariat S\$	CAS S\$	S) S	SSI S\$	DAS S\$	ER S\$	HCC/SGD S\$	Total S\$
Expenditures	-	-	-	-	-		-	-
Cost or generating runds Fundraising expenses	23,421	'	1	1	1	1	1	23,421
Charitable activities								
Annual events	3,124	1	16,161	ı	67,467	•	773	87,525
Professional fees and services	8,558	1	962'9	2,790	90,580	ı	312	112,036
Purchase of assistive devices	•	•	ı	1	1	1	386,834	386,834
Teaching materials	•		1	527	2,230	1	1	2,757
Volunteer expenses	1,544	1	357		353	1	1	2,254
	13,226	1	23,314	6,317	160,630	•	387,919	591,406
Governance and other administrative costs								
Audit fee	10,844	1	1	4,387	1	,	1	15,231
Communications	4,617	•	3,631	5,230	6,893	•	591	20,962
Depreciation - general	27,844	1	312	5,064	3,537	1	6,946	43,703
Depreciation – care and share	1	666'6	•	•	i	•	•	666'6
HQ allocation	•		ı	ı	1	30,000	•	30,000
Insurance	1,596	•	1,596	2,393	3,191	382	500	9,424
Miscellaneous expenses	5,373	•	1,000	1,791	2,877	•	167	11,208
Publication and advertisements	1,464	1	1,245	2,870	2,077	•	160	7,816
Rental of land	415,618	•	•	•	1	•	•	415,618
Rental of office equipment	1,262	1	1,124	1,740	2,232	•	199	6,557
Staff remuneration	371,590	92,030	240,913	434,962	407,377	325,997	53,488	1,926,357
Staff CPF contribution	59,793	15,659	37,505	65,508	69,346	54,864	680'6	311,764
Staff welfare and training	4,829	,	7,420	9,107	15,712	7,739	1,041	45,848
Supplies and materials	12,072	1,276	4,190	4,273	6,631	•	412	28,854
Transport	1,563	•	2,164	6,991	15,913	1	271	26,902
Upkeep of building and equipment	3,910	•	4,157	950'9	7,831	1	652	22,606
Utilities	2,665	1	2,374	3,790	4,778	•	426	14,033
	925,040	118,964	307,631	554,162	548,395	418,982	73,708	2,946,882
Total expenditures	961,687	118,964	330,945	560,479	709,025	418,982	461,627	3,561,709

Audited Financial Statements Financial Year Ended 31 March 2018

DETAILED INCOME AND EXPENDITURE STATEMENT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018 – ASSOCIATION (CONT'D)

	Unrestrict	pa			Restricted	cted			
	Secretariat	at	CAS	S	SSI	DAS	ER	HCC/SGD	Total
	0,	S\$	S\$	S\$	S\$	S\$	\$\$	S\$	S\$
(Deficit) / Surplus for the year	r 15,633	33	(64,858)	(164,675)	202,349	5,348	. 1	139,233	133,030
Funds transferred (out)/ in			1	164,675	•	1	•	(139,233)	(84,094)
Net movement in funds	(63,903)		(64,858)	1	202,349	5,348	,	1	48,936
CS - Community Services	Services	CAS	- Car	Care and Share	QDS	- Social	- Social Group of the Deaf	Deaf	
ISS - Itinerant Su	Itinerant Support Service	DAS	- De	Deaf Access Services	es				
ER - Education Resource	esource	HCC	- He	Hearing Care Centre	Ø				

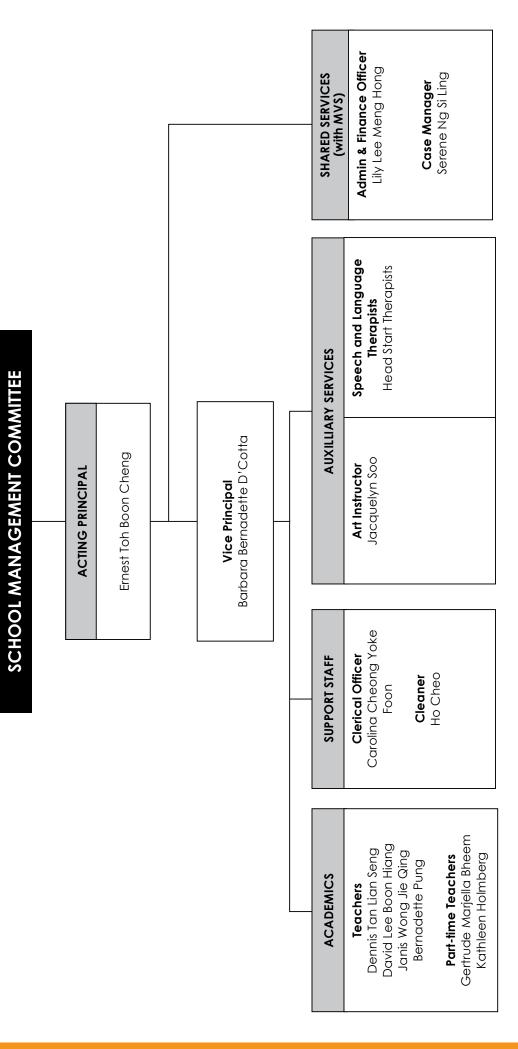
Singapore School for the Deaf (SSD)



An Affiliate School of the Singapore Association for the Deaf

SINGAPORE SCHOOL FOR THE DEAF

STAFF ORGANISATION CHART



Pupil's Profile

There was a total of two pupils enrolled at the beginning of the year 2017. One was in P4 and the other in P5. SSD was officially closed at the end of December 2017. Both students were transferred to Lighthouse School in January 2018.

The school took holistic approach in meeting the needs of the pupils, which looked into the academic, physical, and socio-emotional aspects. The School also provided remedial classes and extra tutoring to help the pupils in their weaker subjects.

Farewell SSD

Farewell Camp

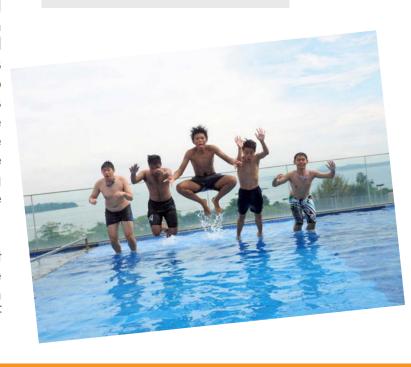
2017 marked the end of a long journey for Singapore School for the Deaf which began in 1963. For the past years, it had become a tradition for the school to hold a year-end camp for pupils and staff, locally or overseas. In the recent years, we took our students on trips to Perth, Penang, Malacca and Hong Kong. For our last camp, we decided to have it locally. Partly sponsored by Far East Organisation, the Farewell Camp was held at Changi Village Hotel from November 15 to 17.

There were 24 participants, which included current pupils, alumni, volunteer and school staff. It was a happy and yet sad occasion for all of us. We were happy to be reunited with students, teachers and friends but it was tinged with sadness as this was our last camp together under the school's banner. It was an enjoyable and relaxing camp, where we had lots of fun together reminiscing our time together in the school and the activities we had together, especially our first camping trip overseas to Perth, Australia to celebrate the school's 50th anniversary.

The camp came to an end too quickly, but as we leave the camp, we made a promise to ourselves that we will continue to keep in touch and to keep the memory and spirit of SSD alive!



Thank you and farewell, SSD!





SSD Closing Ceremony

Singapore School for the Deaf was officially de-registered on 31 December 2017. To commemorate the school for all it has done for our community, an official closing ceremony was planned 24 March 2018. A working committee consisting of SSD alumni was set up to plan and implement this programme.

Over 400 alumni, ex-SSD principals, teachers, staff and invited guests attended the event, which began at 10:00 am and ended at 6:00 pm.

It was an enjoyable day for all with many activities. The most treasured of memorabilia had to be the five magnetic replicas of the five badges of SSD that was worn by students from 1963 to 2017.

To officially mark the closing of the school, a ceremony was held at the school hall, with the SADeaf President, Mr Martin Marini, as the Guest-of-Honour. The ex-principals, teachers, and staff were honoured during the ceremony with appreciation awards.





Although it was sad to bid farewell to the Singapore School for the Deaf, we believe that its legacy will continue to thrive and inspire for many years to come. One example is the integrated programme at Mayflower Primary School, which was developed in close collaboration between MOE and the teachers of SSD.

Special thanks to the SSD Closing Ceremony Working Committee, Elaine Teo (Chairman), David Lee, Low Jarn May, Ahmady Masurie, Gophi Nathan, Mimi Ng, David Ong, Edwin Ong, James Ong, Dennis Tan, Tan Keng Ying, Francis Tang, Teo Bee Chuan, James Teo, and lastly but not least Kenny Tiang.







Photo Credit: Mr Dee Mahsurie









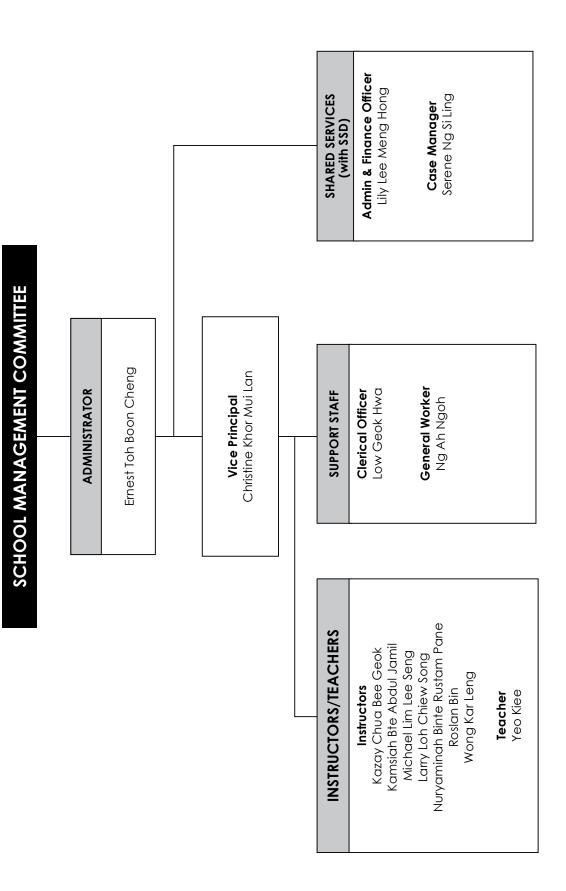
Mountbatten Vocational School (MVS)



An Affiliate School
of the Singapore Association for the Deaf
An Approved Training Centre

MOUNTBATTEN VOCATIONAL SCHOOL

STAFF ORGANISATION CHART



Enrolment (as at 31 March 2018)

Enrolment by Disability and Gender

1 2010 5 1 1 0		Disability			Gender		Total
January 2018 Enrolment Class	Hearing Loss	Intellectual	Multiple	NA	Male	Female	Iotal
Year 1							
1.1 to 1.4	4	36	1	20	37	24	61
Year 2							
ISC Food & Beverage Service	0	6	0	3	5	4	9
ISC Food Preparation	0	5	1	0	5	1	6
ISC Housekeeping Operations	0	0	0	0	0	0	0
Non-ISC Programme	0	1	1	0	2	0	2
Total	4	48	3	23	49	29	78
Percentage	5%	63%	4%	28%	62%	38%	

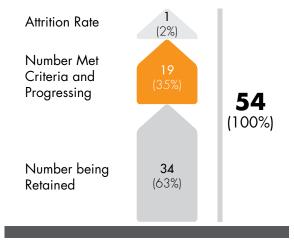
School Profile

MVS is an Approved Training Centre (ATC) for conducting ITE Skills Certificate (ISC) training programme. Currently, MVS offers the ITE Certificates in Food Preparation, Food and Beverage Service and Housekeeping Operations.

Meeting Industry Needs

For the year 2017 cohort, 35% met the criteria in the overall performance in the core component subjects, and progressed to Year 2 work-based training (Industrial Attachment) segment. Attrition was at 2% for this cohort. 63% of the cohort was placed on review with the aim of extending the ISC training programme.

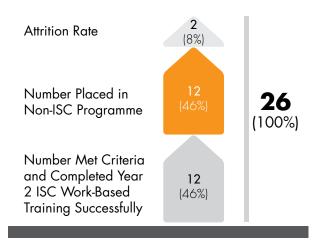
The promotion rate of the year 2017 cohort in Year 1 ITE ISC training programme is as follows:



Number of Year 1 Trainees

Making it to the Finishing Line

For the Year 2017 cohort, a total of 26 trainees progressed to Year 2, of which 12 had successfully completed ISC workbased training on 17 November 2017 and they will be awarded the ITE Skills Certificates on 4 August 2018. Three students will receive the MVS Vocational Training Certificates.



Number Admitted

Training And Employment Opportunities

MVS would like to thank all our work-based training partners for their contributions towards the successful job placements of our trainees. All the twenty ISC trainees who successfully completed the programme were offered employments but only seven took up the offers.

The conversion from training to employment placements for trainees in the 2017 cohort in the Year 2 Work-Based Training is as follows:

	Number of Trainees in Year 2 Work-Based Training	Total attrition rate	Number completed programme successfully	Number unsuccessful in programme	Employed as at 31 January 2017
Food Preparation	7	1	6	0	6
Food & Beverage Services	6	0	6	0	6
Housekeeping Operations	0	0	0	0	0
Non ISC Progamme	13	1	12	0	6
Total	26	2	24	0	18

All the trainees were who completed their work-based training successfully were offered employment. At the time of this report, 18 of them were still employed. Others who did not take up the offers were due to parental wishes or National Service.

Work-Based Training Partners for the Year 2017

MVS would like to thank the following companies for participating as our work-based training partners for year 2016:

Sector	Work-Based Training Partners
Food and Beverage Service	Blisse Restaurant and Catering
Food Preparation	Crowne Plaza Hotel
Housekeeping Operations	Siloso Beach Resort Pte Ltd Seoul Garden Peninsula Excelsior YMCA International House

Financial Assistance

MVS ensures that trainees were provided with adequate assistance to enable them to meet school-related expenses through the disbursements of the School Bursary Project (SBP), School Pocket Money Fund (SPMF), South East Edu Assist Fund (SEEAF) and The Singapore Buddhist Lodge Education Foundation (SBLEF) Bursary Award. For the period under review, 26 trainees received the SBF, one trainee received the SPMF, 25 trainees received the SEEAF and 15 trainees received the SBLEF Bursary Award.

Programmes and Activities

In collaboration with volunteers and partners in the community, MVS provided a variety of programmes and activities that helped to enrich the learning journey of the trainees. Below are a few of the highlights:

Graduation for Year 2015 Cohort (completion in November 2016)

After two years of training, the trainees of the Year 2015 cohort were rewarded for their hard work during the graduation ceremony held on 5 August 2017, at the Temasek Club. We were honoured by the presence of Mr Bernard Chew, the Director of MOE Special Education Branch, who graced the occasion as our Guest-of-Honour.

The ceremony was attended by 140 invitees that included Year 2 trainees, graduates, staff, work-based training representatives, SMC members, EXCO members, parents and guests. Our Guest-of-Honour presented 26 certificates to the graduates and 12 awards to trainees who had done well in the previous school-year.





Purple Parade

On 28 November 2017, MVS students and Staff joined other participants from the Singapore Association for the Deaf at the Purple Parade which was held at the Suntec City. On top of being the majority of the delegates representing the SADeaf's delegation, the students also performed a hip-hop dance at the event.



Children's Charities Association Christmas Carnival and Walkathon

Students and staff of MVS were again the majority of the delegate representing SADeaf at the Children's Charities Association Christmas Carnival and Walkathon on 11 November 2017. A group of them performed a song-signing cum Hip-Hop dance routine to entertain the crowd who attended the event.



Sports Day cum Year-End Celebration

For the year-end celebration, the school had a sports day which coincided with its prize-giving ceremony on 16 November 2017.





Fashion for a Social Cause @ SG Cares

On 13 January 2018, a group of our students participated as models for the Fashion for a Social Cause programme at an SG Cares event at the Tampines Hub.

Appendix - Committees

Committees for FY2017/2018

Administration and Finance Committee

Mr Chan Sek Wai (Jeremy)*

Ms Wong Ee Kean*

Ms Tay Lay Hong

Mr Gregory Wee Chong Yeow*

Dr Zahabar Ali*

Ms Sylvia Teng*

Mr John Chan*

Co-Chairman

Co-Chairman

Member

Member

Member

Executive Director

Senior Admin and Finance Manager

Audit Committee

Ms Tan Kian Wah (Valerie)*

Mr Chew Mun Kai

Ms Claire Nazar*

Ms Ngiam Share Ching*

Ms Sylvia Teng*

Mr John Chan*

Chairman

Member

Member

Member

Executive Director

Senior Admin and Finance Manager

Community Services Committee

Dr Zahabar Ali*

Mr Chang Wah Wing*

Mr Chew Mun Kai

Mr Lim Jiun Yih (Leonard)*

Mr Neo Hock Ping

Ms Tay Lay Hong

Mr Teo Bee Chuan

Mr Kelvin Tan Keng Yong*

Ms Alexis Chok*

Mr Lai Siu Fai*

Ms Wong Ai Ling

Chairman

Chairman (till September 2017)

Member

Member (till September 2017)

Member

Member (till September 2017)

Member

Senior Social Worker (from January 2018)

Case Manager (till March 2018)

Audiological Manager

Job Support Manager

Deaf Access Committee

Ms Tan Keng Ying

Ms Tay Lay Hong

Mr Dennis Tan Lian Seng

Mr Neo Hock Ping

Mr James Ong Kay Chin

Mr Moses Chan Ka Wai

Ms Siti Rohanna Binte Omar*

Advisor

Chairman

Chairman, Sign Language Instruction & Linguistics

Member

Executive

Deaf Access Officer

Sign Language Interpreter

Committees for FY2017/2018

Fundraising Committee

Mr Marini Martin Vincent* Ex-officio
Dr Zahabar Ali* Chairman
Mr Chew Mun Kai Member
Mr Steven Lee Chee Phat*, PBM Member
Mr Eric Hao Chun Tseng Member

Human Resource Committee

Ms Wong Ee Kean*

Ms Chua Siew Cheng Evangeline*

Mr Steven Lee Chee Phat*, PBM

Chairman

Member

Member

Ms Sylvia Teng* Executive Director

Linguistics Sub-committee

Mr Dennis Tan Lian Seng
Mr Nicholas Chan*
Ms Barbara Bernadette D'Cotta*
Mr James Ong Kay Chin
Ms Siti Rohanna Binte Omar*
Chairman
Member
Member
Executive
Sign Language Interpreter

Sign Language Instruction Sub-committee

Chairman Mr Dennis Tan Lian Seng Ms Shirley Chew Suat Li Instructor Mr Philip Choy Peng Lih Instructor Ms Tina Lau Saw Hui Instructor Mr David Lee Boon Hiana Instructor Mr Freddie Soh Tiong Leong Instructor Mr Andrew Tay Kiam Instructor Ms Elaine Teo Bee Leng Instructor Ms Wong Ai Ling Instructor Ms Yam Leng Leng Instructor Mr Ong Kay Chin James Executive

Mr Moses Chan Ka Wai Deaf Access Officer

Committees for FY2017/2018

Social Group of the Deaf

Mr Teo Bee Chuan Chairman Ms Amy Ho Vice Chairman Ms Celissa Zhong Suwen Secretary Mr Ken Neo Hock Ping Member Ms Naomi Ng Yee Ping Member Ms Judy Ong Lian Hwai Member Ms Shirley Tang Hon Eng Member

Mr Sunny Tian Seow Yoong Ms Wong Ai Ling Principal Case Manager (till June 2017)

Mr Ser Wee Tak Executive, Programme & Volunteer (from June 2017)

Member

Singapore Deaf Youth Section (SDYS)

till 29 March 2018

Ms Jessica Mak Wei-E Advisor Ms Loh Yee Chen President Ms Yew Hau En Vice president Ms Angeline Chen Ziyue Secretary Treasurer Mr Dave Chua Kim Leng Ms Chen Jieying Member

Ms Nurul Humairah Binte Omar Member

Ms Wong Ai Ling Principal Case Manager (till June 2017)

Mr Ser Wee Tak Executive, Programme & Volunteer (from June 2017)

Award Vetting Panel

Mr Ken Neo Hock Ping Chairman

Ms Janice Lum Kai Kuen* ITE representative

Ms Charlene Diana Batchelor-Wong Touch Silent Club representative Ms Judy Ong Lian Hwai Member

Mr Teo Bee Chuan Member

Ms Wong Ai Ling Principal Case Manager (till June 2017)

Mr Ser Wee Tak Executive, Programme & Volunteer (from June 2017)

Igniters

Mr Toh You Xin Chairperson

Signifique

Ms Pet Tan* Instructor

Committees for FY2017/2018

Tuition Enrichment Programme

Ms Jessica Lim Jia Ying* Ms Ivy Ng Sze Zhen* Chairperson (till June 2017) Chairperson (from June 2017)

Singapore School for the Deaf

Members of the School Management Committee (till 31 December 2017):

Mr Marini Martin Vincent* Chairman

Mr Jevons Yip Bao Chung*

Ms Christina Michael*

Honorary Treasurer

MOE Representative

Mr Chew Mun Kai
Prof Veena Dhananjay Jadhav*
Member
Dr Tan Chay Hoon*
Member
Dr Elaine Tan*
Member

Mr Ernest Toh Boon Cheng*

Administrator

Mountbatten Vocational School

Members of the School Management Committee:

Mr Gregory Wee Chong Yeow* Chairman

Mr Chan Sek Wai (Jeremy)* Honorary Treasurer

Mr Chew Mun Kai
Ms Margarita Hale*
Mr Steven Lee Chee Phat*, PBM
Member

Ms Lim Kim Yean, Sally Member (till October 2017)

Mr Louis Tan Hong Pheow*

Mr Ernest Toh Boon Cheng*

Ms Christine Khor Mui Lan*

Member

Administrator

Vice Principal

DOS AND DON'TS WHEN INTERACTING WITH THE DEAF



GET COMMUNICATION SUPPORT.

Deaf people have the full and equal access to information in the classroom and workplace. Do call for a sign language interpreter for important discussions or meetings on important matters, such as medical, legal or safety issues.



SPEAK CLEARLY, BUT DON'T SHOUT.

Do not slow down or enunicate your speech. Use natural facial expressions and gestures. If the deaf person can't understand what you're saying, rephrase your words or find another way such as writing. Maintain eye contact throughout the conversation. Do not cover your face while communicating with a deaf person.



DON'T THROW OBJECTS TO GET A DEAF PERSON'S ATTENTION.

Wave your hand in the deaf person's line of vision. If you are close enough, tap the deaf person on the shoulder or upper arm. To get the attention of a group of deaf people, be creative – try switching off and on the lights or stomping on the floor.



DON'T LEAVE A DEAF PERSON OUT OF A CONVERSATION WITH HEARING PEOPLE.

If you know sign language and are in a group activity with Deaf and hearing people who cannot sign, do sign and speak at the same time so that everyone is included in the conversations.



DON'T GET UPSET IF DEAF PEOPLE ARE BEING TOO LOUD.

Sometimes Deaf people don't realise how loud they are being. If you need them to quiet down, just tap them on the shoulder and politely let them know.



DON'T EAVESDROP ON A SIGNED CONVERSATION.

Do not stare at Deaf persons who are engaged in a signed conversation. It is akin to eavesdropping on a spoken conversation and considered rude.

Member of:





Supported by:









Affiliated to:



Accolade:



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- www.SADeaf.org.sg