

ANNUAL REPORT 2018 / 2019

CONTENTS

- 3** Vision and Mission Statements
- 4** President's Message
- 5** Organisation chart
- 6** Executive Council 2017/2019
- 7** Corporate Governance
 - Information on Executive Council Members 2017/2019
 - Length of service of Board Members

THE SECRETARIAT

- 9** Staff Organisation Chart
- 10** Membership
- 11** International Week of the Deaf
- 12** Community Integration Support Services (CISS)
 - Community Services (CS)
 - Itinerant Support Services (ISS)
 - Hearing Care Centre (HCC)
- 15** Deaf Access Services (DAS)
 - Sign Language
 - Notetaking
 - Interpretation
- 20** Corporate Affairs (CA)
 - Fundraising
 - Media
 - Volunteers Programmes
 - Igniters
 - Signifique
 - Social Group of the Deaf (SGD)
- 26** Support at Designated Schools
 - Mayflower Primary School
 - Beatty Secondary School
- 30** Financial Statements
- 80** Mountbatten Vocational School
 - Staff Organisation Chart
 - Programmes and Activities
- 87** Appendix - Committees

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 11 July 2019 to 30 June 2021).

COPORATE GOVERNANCE

SADeaf has 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 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.

PRESIDENT'S MESSAGE

It gives me great pleasure to present the 2018/2019 Annual of the Singapore Association for the Deaf (SADeaf) with its continuing efforts to serve and advocate for the Deaf and Hard-of-hearing community.

Public Awareness Campaigns

An essential element in building a more inclusive society is public awareness. During the period under review, we organised a wide spectrum of programmes and events to raise the public awareness of the Deaf world.

Our Deaf Awareness talks and Sign Language classes remained popular with over 1,600 participants in the past year. We also worked with the National Libraries to present story-telling in SgSL to deaf as well as hearing children, as part of our initiative to introduce the mode of communication of the Deaf to the public.

A special shout-out to the Signifique, the official SADeaf Song-Signing performance group with both hearing and deaf members that showcase the beauty of sign language to the public.

For one of our major events this year, the International Week of the Deaf, we were honoured to have Senior Minister of State, Ministry of Trade and Industry and Ministry of Education, Mr Chee Hong Tat to launch the event on Saturday 15 September 2018 at Toa Payoh Hub.

During the event, with the strong support from our members, clients, community partners, volunteers and the public, SADeaf managed to be listed in the Singapore Book of Records for the Most Number of Signs Posted On Facebook in Two Hours" with 333 posts.

Inclusive Education

At SADeaf, we believe in the motto "leaving no one behind" especially when it comes to education. The association works with the Ministry of Education in a collaborative effort to provide support and education to deaf children and youths and as well as those with various special needs.



We have our trained Teachers of the Deaf at Mayflower Primary School, Beatty Secondary School and Lighthouse School to support deaf students in these schools. At Mountbatten Vocational School (MVS), we continue to provide vocational training to youths with special needs. We also provide social and educational support for students who are hard-of-hearing in various mainstream schools through our Itinerant Support Service.

We wish to thank all partners who made a difference in the lives of our students and clients. We are indeed touched by the generosity and the increased awareness towards the Deaf and Hard-of-hearing. SADeaf 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 Social and Family Development, the Ministry of Education and the Tote Board for their support.

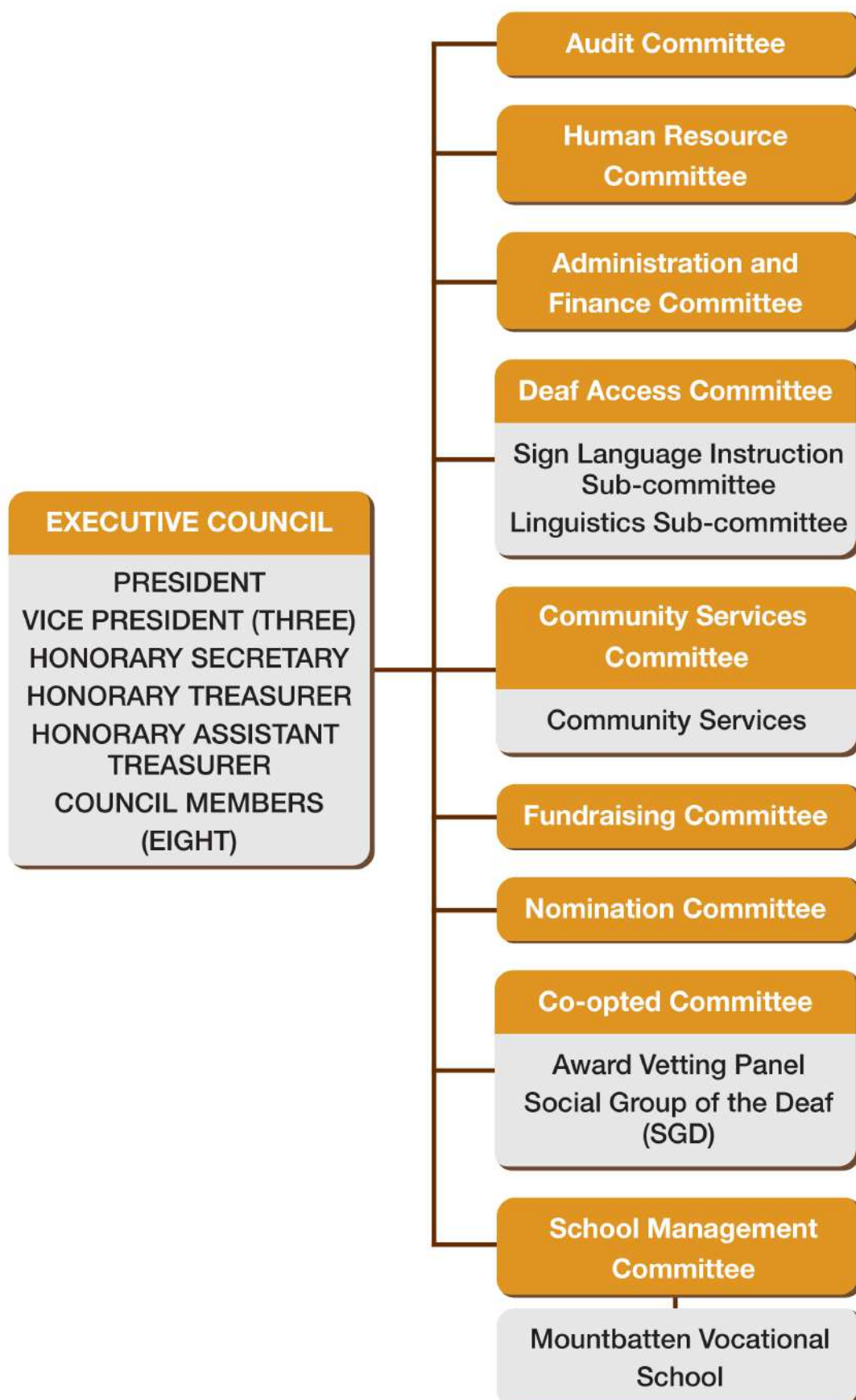
Looking Ahead

SADeaf will be celebrating its 65th Anniversary in 2020. As we move on to yet another milestone, the challenges ahead will be greater. We look forward to your continuing support for our Deaf and Hard-of-hearing community.

M Marini
President

ORGANISATION CHART

AS AT 31 MARCH 2019



EXECUTIVE COUNCIL 2017/2019



PRESIDENT

Mr Marini Martin Vincent*



VICE PRESIDENT

Dr Zahabar Ali*
Chairman, Community
Services Committee



VICE PRESIDENT

Ms Tay Lay Hong
Chairman, Deaf Access
Committee



VICE PRESIDENT

Mr Gregory Wee
Chong Yeow*
Chairman, MVS
School Management
Committee



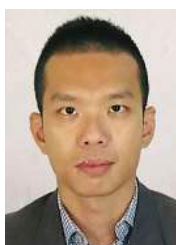
HONORARY SECRETARY

Ms Wong Ee Kean*



HONORARY TREASURER

Mr Jeremy Chan
Sek Wai*



HONORARY ASSISTANT TREASURER

Mr Loh Chew
Khoong*
(Co-opted on
13 March 2018)



COUNCIL MEMBER

Mr Chew Mun Kai



COUNCIL MEMBER

Mr Steven Lee
Chee Phat, PBM*



COUNCIL MEMBER

Mr Neo Hock Ping



COUNCIL MEMBER

Ms Valerie Tan
Kian Wah*



COUNCIL MEMBER

Mr Leonard Lim
Jiun Yih*



COUNCIL MEMBER

Mr Teo Bee Chuan



COUNCIL MEMBER

Mr Eric Hao
Chun Tseng



COUNCIL MEMBER

Ms Tan Keng Ying
(Co-opted on 25
January 2018)

* denotes hearing

CORPORATE GOVERNANCE

INFORMATION ON EXECUTIVE COUNCIL MEMBERS 2017/2019

No	Name	Occupation	Appointment	Attendance of Board Meeting
1	Mr Martin Marini *	Legal Counsel	President	9/9
2	Dr Zahabar Ali *	Chartered Accountant	Vice President	8/9
3	Ms Tay Lay Hong	Freelance Graphic Designer	Vice President	8/9
4	Mr Gregory Wee Chong Yeow *	Business Development Manager	Vice President	7/9
5	Ms Wong Ee Kean *	Lawyer	Honorary Secretary	7/9
6	Mr Jeremy Chan Sek Wai *	Public Accountant	Honorary Treasurer	9/9
7	Mr Loh Chew Khoong *	Chartered Accountant	Co-opted Honorary Assistant Treasurer	2/7
8	Mr Chew Mun Kai	Director	EXCO Member	9/9
10	Mr Steven Lee Chee Phat, PBM *	Director	EXCO Member	6/9
11	Mr Leonard Lim Jiun Yih *	Retired Business Owner	EXCO Member	6/9
12	Mr Neo Hock Ping	Senior Administrator	EXCO Member	9/9
13	Ms Valerie Tan Kian Wah *	Chartered Accountant	EXCO Member	9/9
14	Mr Teo Bee Chuan	Fashion cum Artist Designer	EXCO Member	9/9
15	Mr Eric Hao Chun Tseng	APAC Product Launch Manager	EXCO Member	7/9
16	Ms Tan Keng Ying	Freelancer / Math Tutor	Co-opted EXCO Member	5/7

* denotes hearing

CORPORATE GOVERNANCE

LENGTH OF SERVICE OF BOARD MEMBERS

The following have served more than 10 consecutive years on the SADeaf Executive Council

No	Name	Year Joined	Length Of Service in years	Position on Executive Council Board
1	Mr Martin Marini *	2008	11	President
2	Ms Tay Lay Hong	2003	16	Vice President
3	Mr Chew Mun Kai	1995	24	Member
4	Mr Steven Lee Chee Phat, PBM *	1981	38	Member
5	Mr Neo Hock Ping	2007	12	Member
6	Ms Valerie Tan Kian Wah *	2008	11	Member

** denotes hearing*

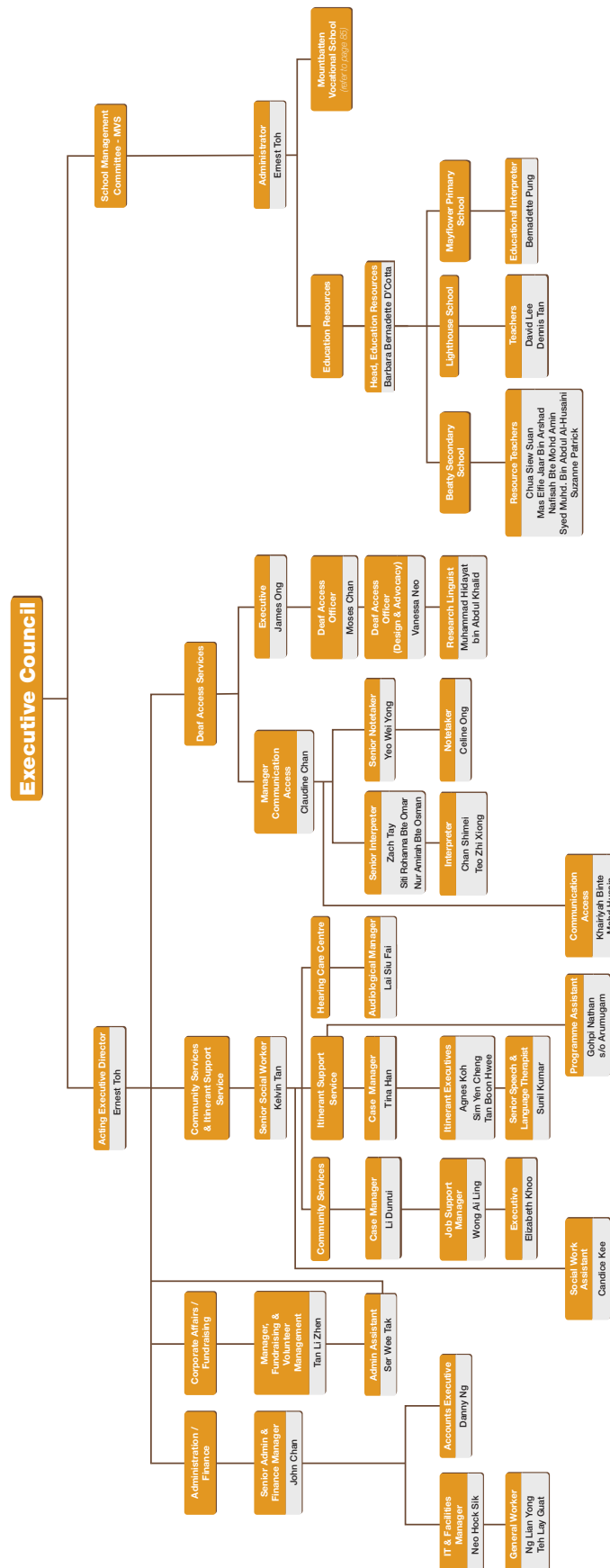
The reason for having them served more than 10 consecutive years on the Board is that they each possess an invaluable combination of specialised knowledge and area-specific expertise vital to the board

WHISTLE-BLOWING POLICY

The Singapore Association for the Deaf has a whistle-blowing policy to allow staff and external stakeholders to raise concerns or to report malpractices and misconducts in the organisation. The policy aims to encourage the reporting of such matters in good faith, with the confidence that persons making such report will be treated fairly and with due follow-up actions. All whistle blowing reports will be treated with the strictest confidentiality, promptly investigated and reported to the Board.

STAFF ORGANISATION CHART

AS AT 31 MARCH 2019



MEMBERSHIP

Membership as at 31 March 2019

Category	Junior	Ordinary	Life	Associate	Honorary	Total	Corporate
Deaf Members	5	196	250	6	1	458	1
Hearing Members	0	89	127	4	1	221	1
Total	5	285	377	10	2	679	2

SADeaf membership benefits (valid from 1 January to 31 December 2019)



15% off selected treatments

Loh Dental Surgery
Mouth Dental Surgery
Town Hall Dental Pte Ltd



10% discount for dine in



10% discount off all items (not available for items on promotion)

Official Launch with Guest-of-Honour, Mr Chee Hong Tat, Senior Minister of Trade and Industry and Ministry of Education.

Official Launch with Guest-of-Honour, Mr Chee Hong Tat, Senior Minister of Trade and Industry and Ministry of Education.



Presented token of appreciation to GOH



Sharing from Mr Lim Chin Heng



Receiving the Certificate of Singapore Book of Records for the "Most Number of Signs Posted on Facebook In 2 Hours".

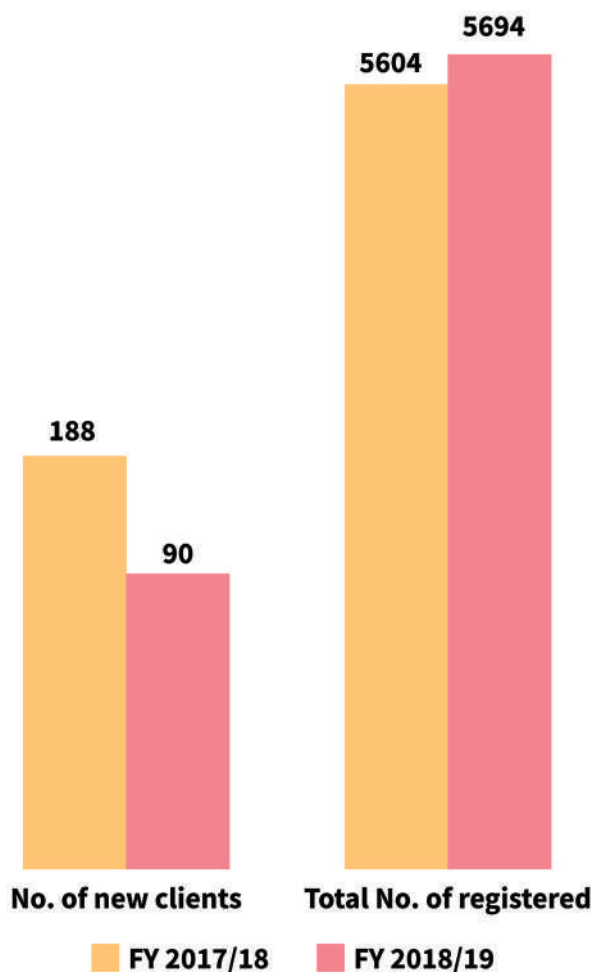


Singapore Sign Language Week at Red Box

COMMUNITY INTEGRATION SUPPORT SERVICES (CISS)

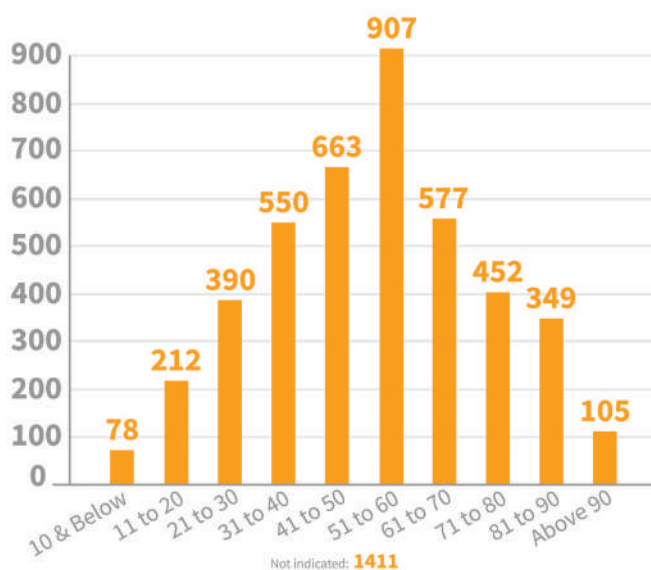
COMMUNITY SERVICES (CS)

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 professional team is on hand to provide a diverse range of services to clients in need.



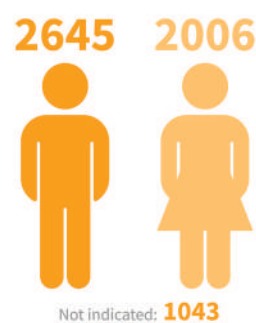
Output Indicator – Basic Programme Data

Age Distribution

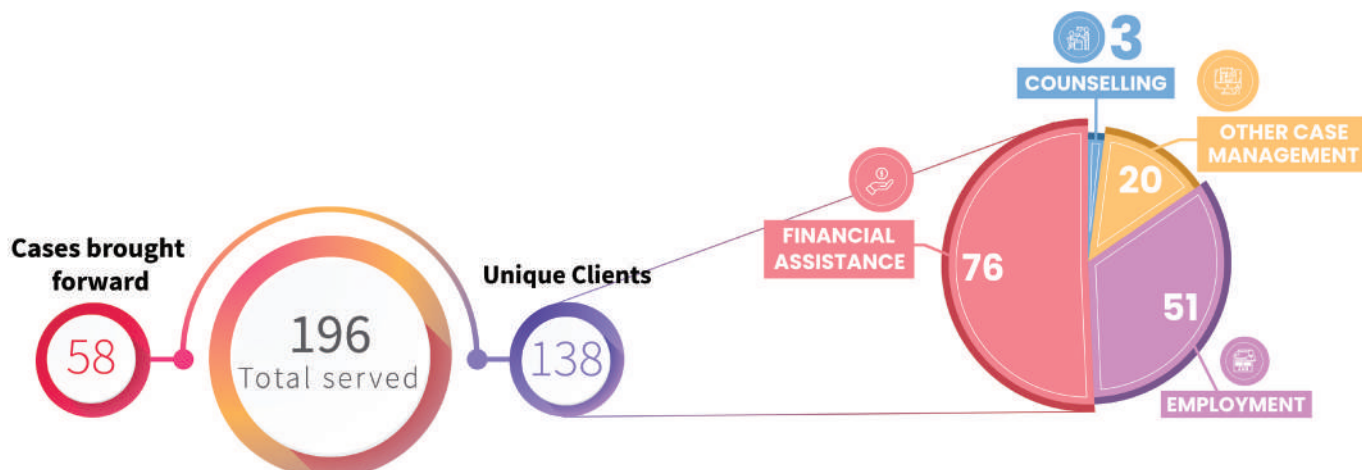


Gender

Total no. of registered clients as of end March 2019



Breakdown of issues presented from clients

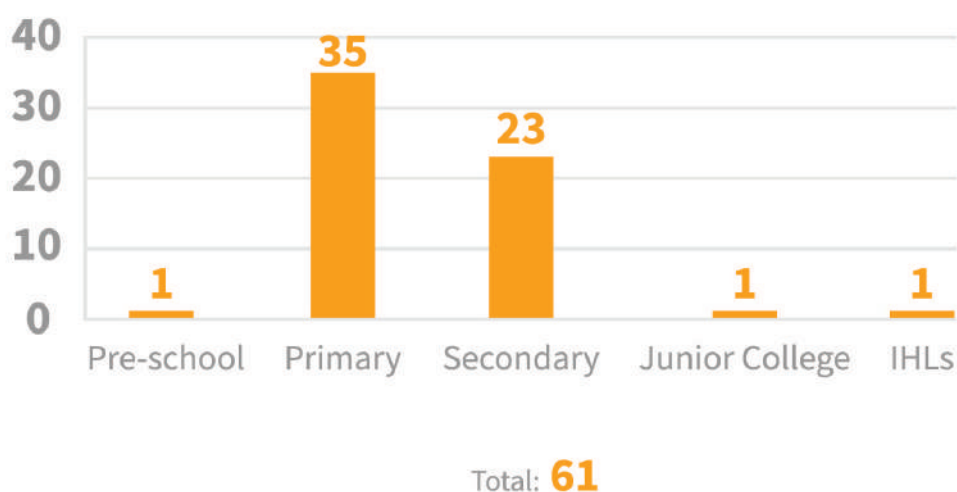


COMMUNITY INTEGRATION SUPPORT SERVICES (CISS)

ITINERANT SUPPORT SERVICES (ISS)

The ISS programme is open 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.

As of 31 March 2019, a total of 61 clients had requested for ISS services. The breakdown is as follows:



SUMMARY OF REPORT - STUDENTS WITH HEARING LOSS IN MAINSTREAM SCHOOLS

Invitations to participate in surveys were sent out to the primary, secondary and JC/CI schools in early January 2019. Responses were collated from January to March 2019. In total, **193** out of 343 schools responded.

Based on survey results, a total of **823** students are reported to have hearing loss.



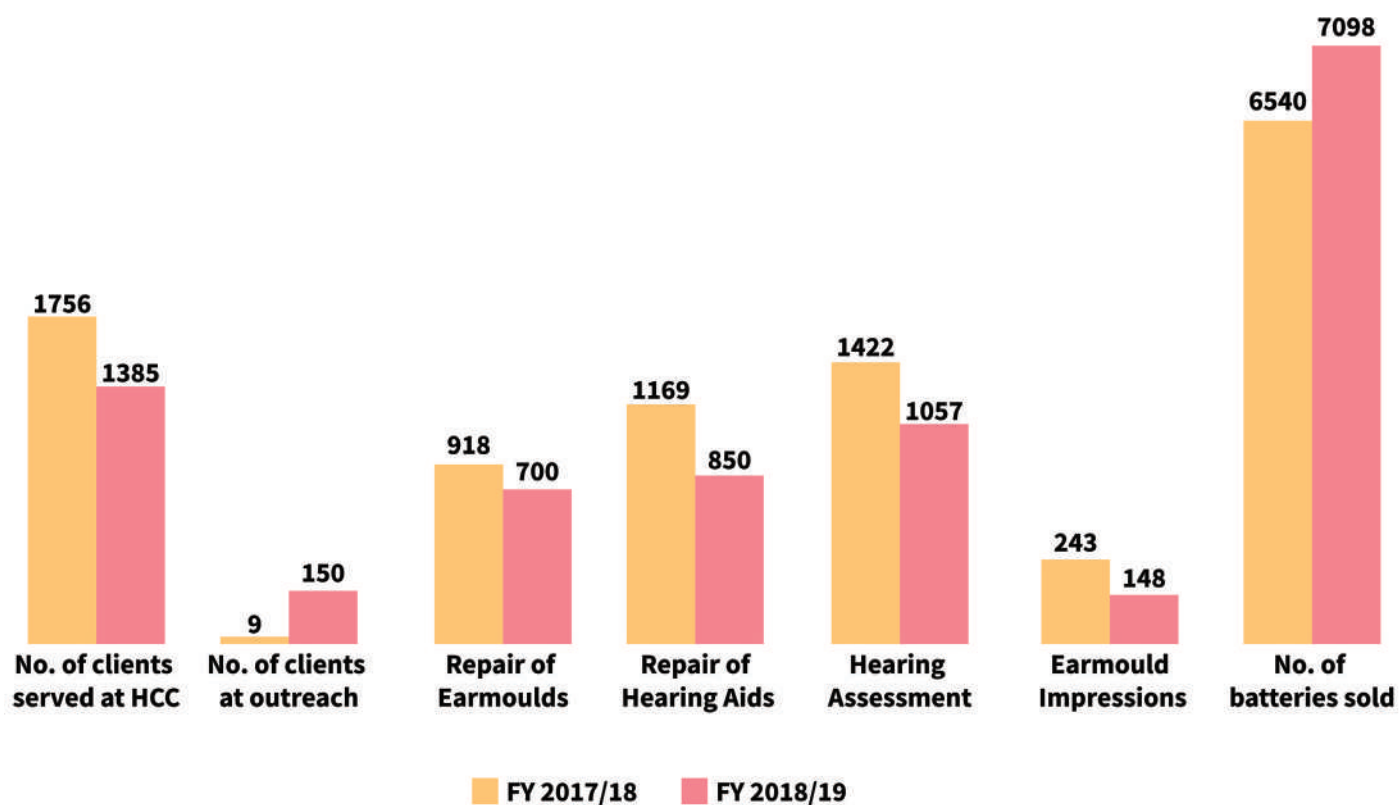
COMMUNITY INTEGRATION SUPPORT SERVICES (CISS)

HEARING CARE CENTRE (HCC)

Staffed by qualified audiologist, the Hearing Care Centre (HCC) provides a full spectrum of hearing care-related services. Besides hearing tests and consultations, clients and members can also get their earmoulds 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.

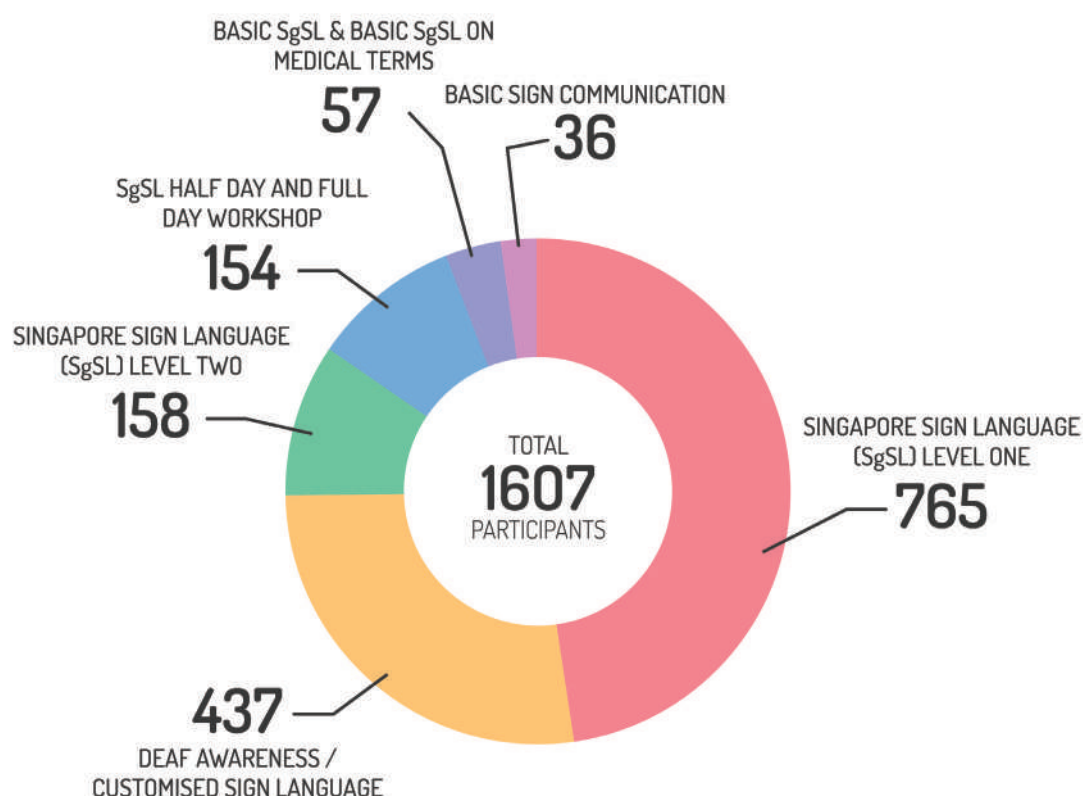


DEAF ACCESS SERVICES (DAS)

SIGN LANGUAGE

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

SIGN LANGUAGE INSTRUCTIONS



TOWN HALL MEETING

Town hall meetings are organised as part of the research and development of Singapore Sign Language (SgSL).

Date	Theme
19/05/2018	Sports and Leisure
21/07/2018	Healthcare and Medicine

LIBRARY STORY-TELLING

In conjunction with International Week of the Deaf 2018, the DAS held SgSL story telling sessions at four public libraries across Singapore from 5 to 8 June 2018. This year, the stories were The Pied Piper and the Princess and the Pea.

DEAF ACCESS SERVICES (DAS)

NOTETAKING

The notetaking service experienced a consistent and steady growth in requests. For FY 2018/2019, requests for the service surged by 78%. With the support of over 40 Community Notetakers, the team managed to cover 75% of all notetaking service requests in Singapore within the same period.

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



SADEAF AGM 2018, 22 SEPTEMBER 2018

The notetaking was performed for the first time. The staff team operated as a pair with live notes projected on the screen.



USE YOUR VOICE WORKSHOP ORGANISED BY BRITISH COUNCIL, 30 JUNE 2018

The team attended "Use Your Voice" workshop organised by British Council to bolster cross-sectional skills.



STUDY TRIP TO THAILAND TELECOMMUNICATION RELAY SERVICES (TTRS), 17 TO 21 JUNE 2018

A study trip to Thailand Telecommunication Relay Services (TTRS) provided the opportunity for the team to learn how technology is leveraged upon to serve the Deaf community.



Thailand Telecommunication Relay Services (TTRS) Machine

DEAF ACCESS SERVICES (DAS)

INTERPRETATION



Sign Language Interpretation Team - State Courts

SIGN LANGUAGE INTERPRETATION

For the Financial Year 2018/2019, the Interpretation Team provided services for national level events such as the National Day Rally 2018 and Budget Speech 2018 as well as our day-to-day services to the Deaf Community.

At the local level, it was another exciting year of collaboration with various theatre groups to provide accessibility to performances to the Deaf. Some of these include Singapore Repertory Theatre's 'Julius Caesar', 'The Nightingale', 'Nursery Crimes', 'Cat in the Hat', 'Guards at the Taj', 'Esplanade Studios', 'Leda and the Rage' and four community performances by the Tapestry Playback Theatre. As more theatre groups venture into inclusive theatre, more Deaf people will be able to enjoy a wider range of theatre productions.

Right at the heart of the services is the need to continually train and develop interpreting skills among staff and community interpreters. Some of the workshops organised for them include the 'Visual Language' by Ramesh Meyyappan and 'Using Your Voice' workshop by the British Council. Besides these adhoc programmes, Continuing Education Training (CET) and Keep Interacting Socially and Sign Programme (KISS) are an integral part of our training and which are carried out throughout the year.

CET & KISS PROGRAMMES

Our monthly interpreters' training is generally split to meet two needs. First, the need for interpreters to continue to be in touch with the Deaf community and, second, is to equip them with more advanced and specialised technical skills.

The Keep Interacting Socially and Sign Programme (KISS) is an interaction-based programme that was set up to provide interpreters with a guided social space to maintain their interaction with Deaf persons and apply their sign language skills in communication.

The Continuing Education Training (CET) programme was set up with the aim to finetune the attendees' quality of interpretation by imparting higher-level interpreting skills in intensive content-laden training workshops. This special programme is only available to registered community interpreters with the Singapore Association for the Deaf and is conducted free of charge.

The International Week of the Deaf is a special week celebrating Deafness worldwide. Each year, the interpreting team participates in the celebration by raising awareness of the sign language interpreting profession.

Date	Topic	Venue	Attendees
Friday, 4 May 2018	CET Programme: Theatre/Musical Interpreting (1): Introduction & Characterisation	SADeaf	10 hearing interpreters
Friday, 8 June 2018	CET Programme: Theatre/Musical Interpreting (2): Getting to the Subtext	SADeaf	4 hearing interpreters
Friday, 6 July 2018	CET Programme: Theatre/Musical Interpreting (3): Classifiers in Line Delivery & Song Interpretation	SADeaf	7 hearing interpreters
Friday, 20 July 2018	KISS Programme: Sports Commentary	SADeaf	6 hearing students
Friday, 24 August 2018	CET Programme: Sign-to-Voice Interpreting Workshop	SADeaf	4 hearing interpreters
Saturday, 15 September 2018	International Week of the Deaf: Interpreters' Booth - Raising Awareness about Sign Language Interpreting	Toa Payoh HDB Atrium	Event open to public
Friday, 28 September 2018	CET Programme: Basic Medical Sign Language Vocabulary Course (Refresher)	SADeaf	4 hearing interpreters
Friday, 21 December 2018	KISS Programme: Fun with Cuisines using Visual - Gestural Communication (VGC)	Blk B, Level 1, Students' Lounge, SUSS	22 hearing, 5 deaf with Singapore Deaf Happy Hour





Tapestry Playback Theatre - Sign Language Interpretation and Notetaking Team working with Tapestry Playback Theatre

KISS PROGRAMME: SPORTS COMMENTARY FRIDAY, 20 JULY 2018



KISS PROGRAMME: FUN WITH CUISINES USING VISUAL-GESTURAL COMMUNICATION (VGC) FRIDAY, 21 DEC 2018



CORPORATE AFFAIRS (CA)

FUNDRAISING

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

SADeaf fundraising initiatives include:

- Deafinitely Durian
- Placement of Donation Boxes
- Appeal Letters to various organisations and places of worship
- Year-End Donation Drive



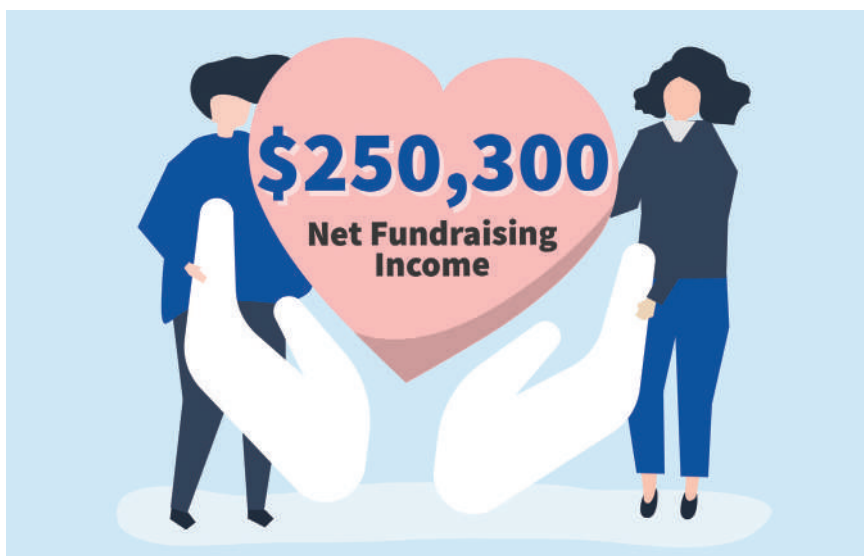
Sharing on seven surprising benefits of eating durians



Our generous donors attending the Deafinitely Durian held on 28 July 2018

YOUTH FOR CAUSES

Four teams from four schools selected SADeaf as the beneficiary for the Citi-YMCA Youth For Causes 2018, and raised a total of \$19,492 through various fundraising activities held between June and September 2018. SADeaf is grateful for the support from Dunman High School, Hwa Chong Institution, Temasek Junior College and Victoria Junior College.



We wish to express our heartfelt thanks and gratitude to all corporate, individual donors, volunteers and wishers for their generous contribution and look forward to their continuous support.



School sales at Hwa Chong Institution

CORPORATE AFFAIRS (CA)

MEDIA

Planning for inclusive performances

FROM D1

Mandarin theatre group Nine Years Theatre's upcoming Faust/Us has captions for the deaf and hard of hearing, but artistic director Nelson Chia says "we don't know enough" to take it further.

For theatre-makers like him who want skills training, SRT's access development programme aims to fill the need.

This is a partnership between SRT and non-profit philanthropic organisation Temasek Foundation Nurtures. Under it, SRT is spearheading an Access Arts Hub for different industry players, including venues and creators, to plan for accessible performances and events, as well as learn more from persons with disabilities about the support and engagement needed.

Since 2016, the National Arts Council has also co-organised an Arts and Disability Forum, bringing in international experts to share best practices and ideas.

Audio description makes all the difference for someone like quality manager Melissa Yeo Meow Siang. The 45-year-old mum of three teens was an avid theatre-goer and attended many SRT performances until retinal detachment left her blind 10 years ago.

"Now, I only go to my girls' school dramas," she says. "You can get a bit lost without sight when there's a scene that's quiet. When there's dialogue, you can make out what's happening."

Surtitles and captioning are vital for arts lovers like playwright Yap, 42, who is more likely to attend a show in Mandarin or Malay – as these have English subtitles – than one in English.

Asked about how inclusive the arts scene is here, The Singapore Association for the Deaf said "the arts have always been championing progression", but more can be done. One gap that needs to be addressed is employing artists with disabilities. That way, "deaf accessibility would naturally fall in place with growing understanding, awareness and direct involvement between the production team and deaf talent", said a statement from the association.

The Finger Players' Tan agrees. "Very often, we have an able-bodied person representing a disabled person's point of view. Why not have them come on board? I don't believe in equality, it doesn't exist. But we can try to have balance and fairness."

akshitan@sph.com.sg



EASY ACCESS: BRINGING THEATRE TO THE DEAF

By Sharon Wang
04 June 2018

Companies like WILD RICE and Pandemonium have been working with Sign Language Interpreters from S.A.Deaf to make their shows more accessible to the Deaf. Teo Zhi Xiong chats with us about what it takes to interpret performances, why it matters.

f Share

t Tweet

E Email

G+ Share



ZhiXiong interpreting for last year's WILD RICE pantomime, Mona White Snake, with his colleagues, Sil Richanna (left) and Nur Anisah (right).

What are interpreted performances?

It is the act of translating a performance on stage into sign language to enable Deaf audience members to experience the performance. It isn't just translating words though, it's also creating a work of art. Performance.

Happy Singapore Sign Language Week

Special thanks to The Singapore Association for the Deaf

聋人协会办保家安民活动

警方请专人 手语讲解反恐

刘存全 报道 cclow@sph.com.sg

警方首次到新加坡聋人协会举办全国保家安民活动，请来专人手语向60多名失聪人士讲解反恐信息。

这项活动由新加坡聋人协会与芽笼里警局联合，昨午在芽笼里警局进行。活动首次针对失聪人士进行的全国保家安民计划(SGSecure)，旨在提供该协会会员有关反恐的重要信息。

解说员提醒出席者警惕可疑人物或物件，遭遇恐怖袭击时以“逃”、“躲”、“藏”三步骤应对，以及教导中心屋复急救技术。同时，来自新加坡聋人协会的职员在台上以手语同步解说。

一共有60多名失聪人士出席活动，许多出席者踊跃举手，向在座警员提问。

其中一名出席者林秀珠(57岁，药剂师助理)

警方到聋人协会传递反恐信息

通过手语向记者表示：“之前少有机会接触此类反恐资讯，因此很高兴能参与今天的活动，让我收获良多。”

另一名出席者张女士(54岁，会计师)则表示：“我会向家人、朋友分享今天学到的讯息。”

聋人协会执行董事郑美玲告诉本报：“失聪人士和其他民众一样，面对危机时都同样脆弱。这项活动传达许多重要的反恐信息，将有助他们应对危机。”



CORPORATE AFFAIRS (CA)

VOLUNTEER PROGRAMMES



SADeaf values all our volunteers who played a crucial role in the programmes and activities organised by SADeaf. In recognition of their dedication and commitment, over 50 volunteers were treated to a movie screening at Golden Village (Plaza Singapura) on Monday, 22 October 2018.

On behalf of the Executive Council, Management and staff, we would like to express our heartfelt appreciation to all our volunteers for their dedication and commitment to serve our Deaf and Hard-of-hearing community.

Volunteers receiving their Certificate of Appreciation



IGNITERS

The Igniters is a volunteer group dedicated to SADeaf's clients. They organise events and activities, as well as help in fundraising and special events of SADeaf.

Date	Event
28/04/2018	Goat farm visit
18/08/2018	Hydroponics Farm Visit
15/09/2018	International Week of the Deaf 2018



Participants of the goat farm visit held at Hay Dairies Farm held on 28 April 2018



Participants of the hydroponics farm visit at Kok Fah Technology Farm held on 18 August 2018



Igniters' volunteers with Guest of Honour, Senior Minister of State, Mr Chee Hong Tat at the International Week of the Deaf event held on 15 September 2018 at Toa Payoh HDB Hub's atrium

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.

Date	Event	Venue
21/07/2018	YMCA Proms @ the Park	The Lawn @ Marina Bay
15/09/2018	International Week of the Deaf	Toa Payoh Hub
27/10/2018	Purple Parade	Suntec City
03/11/2018	Children's Charities Association Annual Fair	Ngee Ann Civic Plaza
16/02/2019	SAdEaf Lo-Hei celebration	SAdEaf



2018 Signifique Booth at IWD



2018 YMCA Prom



2018 Purple Parade



CCA 2018, Signifique receiving a plaque for participation

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.

Date	Event
12/05/2018	Organic Plants Workshop
21/07/2018	1-Day Yong Peng Durian Tour
05/10/2018	Experiential visit to Mediacorp
22/03/2019 - 24/03/2019	3D2N Bentong/Sky Mirror/Sekinchan



Participants of Yong Peng Durian Tour



Participants of the Organic Plants Workshop



Experiential visit to Mediacorp



3D2N Bentong/Sky Mirror/Sekinchan

SUPPORT AT DESIGNATED SCHOOLS

MAYFLOWER PRIMARY SCHOOL

ENROLMENT

Enrolment as at 31 March 2019

Level / Class	Male	Female	Total no of students
Primary 1	0	2	2
Primary 2	2	4	6

PROGRAMMES AND ACTIVITIES

Academic Programme

- A Specialised Teacher of the Deaf co-teaches English and Maths with the mainstream teacher in the classroom.
- An Educational Interpreter shadows the mainstream teacher during Art, P.E., Music, Social Studies and Programme for Active Learning (PAL) lessons.
- During Mother Tongue periods, the Deaf students go to the Hearing Loss Resource room and are pre-taught or revise English and Maths lessons.
- The students also receive lessons on Bedrock Vocabulary, Deaf Culture and SgSL during these pull-out sessions.

Enrichment Programme

- Two students joined the Malay Dance enrichment lessons while one student joined the Chinese Dance enrichment lessons. One student joined the Gymnastic enrichment lessons.
- About forty Primary 1 and 2 students attended SgSL enrichment classes.

School Environment

- Each Deaf student was assigned two Primary 5 buddies to help them buy food during recess and familiarise themselves with the school for one semester.
- These Primary 5 buddies were taught SgSL signs to facilitate communication.
- All the students in the Primary 1 class sign the National Anthem, Pledge and school song every day in the school hall or classroom.
- The Deaf students were seated with hearing students in the class to encourage communication.
- The hearing students were taught some SgSL signs (10 mins) twice a week.
- During music lessons, the whole class was taught how to sign songs using SgSL.

Special Events

- The Primary 1 cohort went on Learning Journeys to Ang Mo Kio Gardens and the Singapore Zoo in the months of March and July respectively.
- During the National Day celebration, the whole school was taught how to sign “We are Singapore”.
- The students with hearing loss and some of their hearing classmates were part of the choir that signed Singapore songs on stage during the National Day celebration.
- A member of SAdeaf DAS staff was invited to give the whole school a Deaf Awareness talk during the International Week of the Deaf in September.
- The DAS team also set up a few booths in the canteen for students to learn more about SgSL and Deaf Culture.

Other Events

- Canteen stall vendors were taught SgSL to help them communicate with students with hearing loss.
- More visual signs were put up in stalls to show the different food or drinks sold and their costs.
- Approximately 30 teachers signed up for SgSL lessons which were held at the school once a week.
- Videos shown in the school hall or classrooms have Closed Captions (CC) wherever possible.



Co-teaching lesson in the mainstream Primary One class



Nurfasha Khairul and Janelle Jurng playing a game to reinforce Bedrock Vocabulary in the Hearing Loss Resource Room



Janelle Jurng (with the yellow hoop) having fun with her hearing classmates during a Form Teachers Guidance Period (FTGP) lesson

SUPPORT AT DESIGNATED SCHOOLS

BEATTY SECONDARY SCHOOL

ENROLMENT

Enrolment as at 31 March 2019

Level / Class	Male	Female	Total no of students
1NT	4	1	5
2NT	0	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 2018 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 three students managed to be admitted into courses of their choice in ITE. Ms Shariffah Faaiah Alkaff was one of our Top NT level students for 2018 scoring three 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 2018. 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 2018

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

Events	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
100 m Track and Field	Women Open	Gan Jun Huan	Silver
200 m Track and Field	Men Open	Muhd Nur Syahir bin Haron	Silver
100 m Track and Field	Men Open	Amirul Afiq bin Rozlan	Bronze
200 m Track and Field	Men Open	Amirul Afiq bin Rozlan	Bronze
800 m Track and Field	Men Open	Lim Jun Hao	Bronze
100 m / 200 m Track and Field	Men Open	Ryan Cheaw Kian Boon	Participation



FINANCIAL STATEMENTS

THE SINGAPORE ASSOCIATION FOR THE DEAF *Registration No. S62SS0061C*

Audited Financial Statements For The Financial Year Ended 31 March 2019

TABLE OF CONTENTS

Statement by the Executive Council	1
Independent Auditor's Report	2
Statement of Financial Activities	6
Statement of Financial Position	12
Statement of Changes in Funds	13
Statement of Cash Flows	14
Notes to the Financial Statements	15

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT BY THE EXECUTIVE COUNCIL FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

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 2019 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 statement.

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
Council member	: Chew Mun Kai
Council member	: Eric Hao Chun Tseng
Council member	: Leonard Jim 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

Date:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SINGAPORE ASSOCIATION FOR THE DEAF

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 2019, and the statement of financial activities, statement of changes in funds and statement of cash flows of the Association for the financial year then ended, and 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 Society as at 31 March 2019, the statement of financial activities and statement of cash flows of the Society for the financial year then ended.

Other matter

The financial statements for the year ended 31 March 2018 were audited by another firm of chartered accountants whose report dated 31 August 2018 expressed an unqualified opinion on those financial statements.

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SINGAPORE ASSOCIATION FOR THE DEAF (CONTINUED)

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 express any form of assurance conclusion thereon.

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

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions of the 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 materiality 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's responsibilities include overseeing the Association's financial reporting process.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SINGAPORE ASSOCIATION FOR THE DEAF (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with SSAs, we exercise professional judgment 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 on internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SINGAPORE ASSOCIATION FOR THE DEAF (CONTINUED)

Report on other legal and regulatory requirements

In our opinion,

- i) 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
- ii) the fund-raising appeals held during the year 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 causes us to believe that during the year:

- (a) 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.



CA TRUST PAC
Public Accountants and
Chartered Accountants
Singapore

(Engagement Partner: Chua Soo Rui)

Date: 23 JUL 2019

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds			Restricted funds	Total funds
		Accumulated funds	Other funds	Total unrestricted funds		
2019		\$	\$	\$	\$	\$
INCOME						
Income from generated funds						
Voluntary income						
- Amortisation of deferred capital grants		-	-	-	9,852	9,852
- Donations		292,148	-	292,148	39,226	331,374
- Grants for rental of land		426,523	-	426,523	-	426,523
- Other grants and sponsorships		35,334	-	35,334	170,219	205,553
Activities for generating funds						
- Fundraising income	4	264,488	-	264,488	-	264,488
- Collections from events		-	4,095	4,095	3,556	7,651
Fixed deposit income						
- Interest		42,214	-	42,214	9,138	51,352
		<u>1,060,707</u>	<u>4,095</u>	<u>1,064,802</u>	<u>231,991</u>	<u>1,296,793</u>
Income from charitable activities						
Grants from NCSS / Community Chest		38,737	-	38,737	393,851	432,588
Grants from MSF		-	-	-	211,957	211,957
Grants from MOE		-	-	-	1,390,607	1,390,607
Grants from TOTE Board		43,806	-	43,806	429,388	473,194
Care and share grants		-	-	-	1,065,000	1,065,000
Members subscription		8,058	-	8,058	-	8,058
Programme income		-	-	-	273,389	273,389
Interpretation fees collected		-	-	-	97,450	97,450
Sign language books		-	-	-	7,140	7,140
Sale of assistive devices		-	-	-	121,293	121,293
School fees		-	-	-	22,030	22,030
		<u>90,601</u>	<u>-</u>	<u>90,601</u>	<u>4,012,105</u>	<u>4,102,706</u>
Other income						
Welfare grants		-	-	-	199,905	199,905
Miscellaneous income		1,429	-	1,429	2,644	4,073
		<u>1,429</u>	<u>-</u>	<u>1,429</u>	<u>202,549</u>	<u>203,978</u>
Total income		<u>1,152,737</u>	<u>4,095</u>	<u>1,156,832</u>	<u>4,446,645</u>	<u>5,603,477</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019
(CONTINUED)

2019 (CONTINUED)	Notes	Unrestricted funds			Restricted funds	Total funds
		Accumulated funds	Other funds	Total unrestricted funds		
		\$	\$	\$	\$	\$
EXPENDITURE						
Cost of generating funds						
Fundraising events	4	14,188	-	14,188	-	14,188
Charitable activities						
Annual events		3,014	23,994	27,008	128,673	155,681
Professional fees and services		23,329	-	23,329	189,613	212,942
Purchase of assistive devices		-	-	-	157,882	157,882
Teaching materials		-	-	-	14,579	14,579
Teaching staff salaries		-	-	-	451,228	451,228
Teaching staff CPF		-	-	-	57,362	57,362
Volunteer expenses		22,524	-	22,524	2,205	24,729
		48,867	23,994	72,861	1,001,542	1,074,403
Governance and other administrative costs						
Communications		4,888	-	4,888	25,568	30,456
Depreciation - general	5	27,074	-	27,074	35,774	62,848
Depreciation - care and share grants	5	-	-	-	10,289	10,289
Insurance		945	-	945	14,349	15,294
Miscellaneous		2,935	-	2,935	1,956	4,891
Publication relations and advertisements		2,672	-	2,672	8,141	10,813
Rental of land		426,545	-	426,545	-	426,545
Rental of office equipment		1,160	-	1,160	10,688	11,848
School functions		-	-	-	79,453	79,453
Staff CPF contributions		60,681	-	60,681	344,500	405,181
Staff salaries		364,129	-	364,129	2,028,574	2,392,703
Staff welfare and training		4,731	-	4,731	72,511	77,242
Printing and stationery		7,914	-	7,914	14,123	22,037
Transport		1,013	-	1,013	23,684	24,697
Upkeep of building and equipment		5,753	-	5,753	73,064	78,817
Utilities		5,793	-	5,793	45,455	51,248
		916,233	-	916,233	2,788,129	3,704,362
Total expenditure		979,288	23,994	1,003,282	3,789,671	4,792,953

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019
(CONTINUED)

<u>2019 (CONTINUED)</u>	Notes	Unrestricted funds			Restricted funds \$	Total funds \$
		Accumulated funds \$	Other funds \$	Total unrestricted funds \$		
Surplus / (Deficit) for the financial year		173,449	(19,899)	153,550	656,974	810,524
Funds transferred (out) / in		(115,652)	(17,318)	(132,970)	132,970	-
Net movement in funds		57,797	(37,217)	20,580	789,944	810,524
Funds brought forward		1,112,432	1,391,709	2,504,141	4,795,310	7,299,451
Funds carried forward		1,170,229	1,354,492	2,524,721	5,585,254	8,109,975

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019
(CONTINUED)

	Notes	Unrestricted funds			Restricted funds	Total funds
		Accumulated funds	Other funds	Total unrestricted funds		
2018		\$	\$	\$	\$	\$
INCOME						
Income from generated funds						
Voluntary income						
- Amortisation of deferred 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	4	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 activities						
Grants from NCSS /						
Community Chest		35,953	-	35,953	318,150	354,103
Grants from MSF		-	-	-	310,412	310,412
Grants from MOE		-	-	-	1,458,782	1,458,782
Grants from TOTE Board		43,806	-	43,806	413,680	457,486
Members subscription		7,883	-	7,883	-	7,883
Programme income		-	-	-	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		-	-	-	12,121	12,121
		87,642	-	87,642	3,012,096	3,099,738
Other income						
Welfare grants		-	-	-	169,020	169,020
Senior mobility and enabling fund		-	-	-	278,539	278,539
Miscellaneous income		985	-	985	7,135	8,120
		985	-	985	454,694	455,679
Total income		947,320	16,170	963,490	3,951,267	4,914,757

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019
(CONTINUED)

	Notes	Unrestricted funds			Restricted funds	Total funds
		Accumulated funds	Other funds	Total unrestricted funds		
2018 (CONTINUED)		\$	\$	\$	\$	\$
EXPENDITURE						
Cost of generating funds						
Fundraising events	4	23,421	-	23,421	-	23,421
Charitable activities						
Annual events		3,124	22,753	25,877	86,948	112,825
Professional fees and services		8,558	-	8,558	192,011	200,569
Purchase of assistive devices		-	-	-	386,834	386,834
Teaching materials		-	-	-	38,681	38,681
Teaching staff salaries		-	-	-	682,375	682,375
Teaching staff CPF		-	-	-	93,686	93,686
Volunteer expenses		1,544	-	1,544	710	2,254
		13,226	22,753	35,979	1,481,245	1,517,224
Governance and other administrative costs						
Audit fees		10,844	-	10,844	4,387	15,231
Communications		4,617	-	4,617	29,513	34,130
Depreciation - general	5	27,844	-	27,844	37,247	65,091
Depreciation - care and share grants	5	-	-	-	9,999	9,999
Equipment expenses		-	-	-	197	197
Insurance		1,596	-	1,596	13,754	15,350
Maintenance		-	-	-	29,367	29,367
Miscellaneous		5,373	-	5,373	5,835	11,208
Plant and equipment written off		-	-	-	8,839	8,839
Publication relations and advertisements		1,464	-	1,464	6,352	7,816
Rental of land		415,618	-	415,618	-	415,618
Rental of office equipment		1,262	-	1,262	15,321	16,583
School functions		-	-	-	132,843	132,843
Staff CPF contributions		59,793	-	59,793	297,455	357,248
Staff salaries		341,590	-	341,590	1,881,130	2,222,720
Staff welfare and training		4,829	-	4,829	65,648	70,477
Printing and stationery		12,072	-	12,072	16,782	28,854
Transport		1,563	-	1,563	27,198	28,761
Upkeep of building and equipment		3,910	-	3,910	52,854	56,764
Utilities		2,665	-	2,665	49,508	52,173
		895,040	-	895,040	2,684,229	3,579,269

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019
(CONTINUED)

<u>2018 (CONTINUED)</u>	Notes	Unrestricted funds		Restricted funds	Total funds
		Accumulated funds	Other funds		
		\$	\$	\$	\$
Total expenditure		931,687	22,753	954,440	4,165,474
Surplus / (Deficit) for the financial year		15,633	(6,583)	9,050	(214,207)
Funds transferred (out) / in		(109,536)	(55,139)	(164,675)	164,675
Net movement in funds		(93,903)	(61,722)	(155,625)	(49,532)
Funds brought forward		1,206,335	1,453,431	2,659,766	4,844,842
Funds carried forward		1,112,432	1,391,709	2,504,141	4,795,310

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2019

	Notes	2019 \$	2018 \$
ASSETS			
Non-current assets			
Plant and equipment	5	154,226	159,515
Current assets			
Inventories	6	24,399	19,322
Other receivables	7	253,422	194,528
Cash and cash equivalents	8	8,044,825	7,244,297
		<u>8,322,646</u>	<u>7,458,147</u>
Total assets		<u>8,476,872</u>	<u>7,617,662</u>
LIABILITIES			
Current liabilities			
Other payables	9	326,458	310,211
Deferred capital grants	10	10,918	4,040
		<u>337,376</u>	<u>314,251</u>
Non-current liabilities			
Deferred capital grants	10	29,521	3,960
Total liabilities		<u>366,897</u>	<u>318,211</u>
NET ASSETS		<u>8,109,975</u>	<u>7,299,451</u>
FUNDS			
Unrestricted funds			
Accumulated funds	11	1,170,229	1,112,432
Designated funds			
- Other funds	12	1,354,492	1,391,709
Total unrestricted funds		<u>2,524,721</u>	<u>2,504,141</u>
Restricted funds	13	5,585,254	4,795,310
TOTAL FUNDS		<u>8,109,975</u>	<u>7,299,451</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF CHANGES IN FUNDS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

<u>2019</u>		At 1 April 2018	Surplus / (Deficit) for the year	Transferred in / (out)	At 31 March 2019
	Notes	\$	\$	\$	\$
UNRESTRICTED FUNDS					
Accumulated funds	11	1,112,432	173,449	(115,652)	1,170,229
Designated funds					
Other funds	12	1,391,709	(19,899)	(17,318)	1,354,492
Total unrestricted funds		2,504,141	153,550	(132,970)	2,524,721
RESTRICTED FUNDS	13	4,795,310	656,974	132,970	5,585,254
TOTAL FUNDS		7,299,451	810,524	-	8,109,975

<u>2018</u>		At 1 April 2017	Surplus / (Deficit) for the year	Transferred in / (out)	At 31 March 2018
	Notes	\$	\$	\$	\$
UNRESTRICTED FUNDS					
Accumulated funds	11	1,206,335	15,633	(109,536)	1,112,432
Designated funds					
Other funds	12	1,453,431	(6,583)	(55,139)	1,391,709
Total unrestricted funds		2,659,766	9,050	(164,675)	2,504,141
RESTRICTED FUNDS	13	4,844,842	(214,207)	164,675	4,795,310
TOTAL FUNDS		7,504,608	(205,157)	-	7,299,451

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

	Notes	2019 \$	2018 \$
Cash flows from operating activities			
Net surplus / (deficit)		810,524	(205,157)
Adjustments for:			
Amortisation of deferred capital grants		(9,852)	(7,328)
Depreciation - general	5	62,848	65,091
Depreciation - care and share grants	5	10,289	9,999
Interest income		(51,352)	(27,117)
Plant and equipment written off		-	8,839
		<u>822,457</u>	<u>(155,673)</u>
Changes in working capital:			
Inventories		(5,077)	2,646
Other receivables		(58,894)	(7,134)
Cash restricted in use		(626,644)	(46,344)
Other payables		<u>16,247</u>	<u>26,295</u>
Net cash generated from / (used in) operating activities		<u>148,089</u>	<u>(180,210)</u>
Cash flows from investing activities			
Interest received		51,352	27,117
Purchases of plant and equipment	5	<u>(25,557)</u>	<u>(42,955)</u>
Net cash generated from / (used in) investing activities		<u>25,795</u>	<u>(15,838)</u>
Net increase / (decrease) in cash and cash equivalents		173,884	(196,048)
Cash and cash equivalents at 1 April		<u>2,015,123</u>	<u>2,211,171</u>
Cash and cash equivalents at 31 March	8	<u><u>2,189,007</u></u>	<u><u>2,015,123</u></u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

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

1. General

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 a 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. The IPC status is further renewed from 1 July 2019 to 30 June 2021.

2. Summary of significant accounting policies

2.1 Basis of preparation

The financial statements of the Association have been drawn up 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 on the historical cost basis except as disclosed in the accounting policies below.

The financial statements are presented in Singapore Dollars (\$), which is the Association's functional currency. All financial information presented in Singapore Dollars has been rounded to the nearest dollar, unless otherwise indicated.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

2. Summary of significant accounting policies (Continued)

2.2 Adoption of new and revised standards

The accounting policies adopted are consistent with those of the previous financial year except in the current financial year, the Association has adopted all the new and revised standards which are relevant to the Association and are effective for annual financial periods beginning on or after 1 April 2018.

Those applicable new or revised standards did not require any significant modification of the measurement methods or the presentation in the financial statements.

2.3 Standards issued but not yet effective

A number of new standards, amendments to standards and interpretations are issued but effective for annual periods beginning after 1 April 2018, and have not been applied in preparing these financial statements. The Association does not plan to early adopt these standards.

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

Description	Effective for annual periods beginning on or after
FRS 116 Leases	1 January 2019

Except for FRS 116, the directors expect that the adoption of the other standards above will have no material impact on the financial statements in the period of initial application. The nature of the impending changes in accounting policy on adoption of FRS 116 are described below.

FRS 116 Leases

The financial reporting standard on leases is effective for annual periods beginning on or after 1 January 2019 and it supersedes the previous reporting standard and the related interpretations on leases. For the lessor, the accounting remains largely unchanged. As for the finance leases of a lessee, as the financial statements have already recognised an asset and a related finance lease liability for the lease arrangement, the application of the new reporting standard on leases is not expected to have a material impact on the amounts recognised in the financial statements. For the lessee almost all leases will be brought onto the statements of financial position under a single model (except leases of less than 12 months and leases of low-value assets), eliminating the distinction between operating and finance leases. For the entity's non-cancellable operating lease commitments as at 31 March 2019 shown in Note 16, a preliminary assessment indicates that these arrangements will continue to meet the definition of a lease under the new reporting standard on leases. Thus, the entity will have to recognise a right-of-use asset and a corresponding liability in respect of all these leases (unless they qualify for low value or short-term leases) which might have a material impact on the amounts recognised in the financial statements. However, it is not practicable to provide a reasonable financial estimate of that effect until the detailed review by management is completed.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

2. Summary of significant accounting policies (Continued)

2.4 Plant and equipment

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

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

	<u>Useful lives</u>
Building renovation	5 years
Computer equipment	3 years
Furniture and equipment	5 years

The carrying values of plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

The useful lives, residual values and depreciation method are reviewed at the end of each reporting period, and adjusted prospectively, if appropriate.

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

2.5 Impairment of non-financial assets

The Association assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when an annual impairment testing for an asset is required, the Association makes an estimate of the asset's recoverable amount.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs of disposal and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. Where the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Impairment losses are recognised in profit or loss.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

2. Summary of significant accounting policies (Continued)

2.5 Impairment of non-financial assets (Continued)

A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised previously. Such reversal is recognised in profit or loss.

2.6 Financial instruments

Recognition and derecognition of financial instruments

A financial asset or a financial liability is recognised in the statement of financial position when, and only when, the entity becomes party to the contractual provisions of the instrument. All other financial instruments (including regular-way purchases and sales of financial assets) are recognised and derecognised, as applicable, using trade date accounting or settlement date accounting. A financial asset is derecognised when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the entity neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset. A financial liability is removed from the statement of financial position when, and only when, it is extinguished, that is, when the obligation specified in the contract is discharged or cancelled or expires. At initial recognition the financial asset or financial liability is measured at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

(a) Financial assets

Classification and measurement of financial assets

Financial asset classified as measured at amortised cost:

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at fair value through profit or loss (FVTPL), that is (a) the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Typically trade and other receivables, bank and cash balances are classified in this category.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

2. Summary of significant accounting policies (Continued)

2.6 Financial instruments (Continued)

(b) Financial liabilities

Classification and measurement of financial liabilities:

Financial liabilities are recognised when, and only when, the Company becomes a party to the contractual provisions of the financial instrument. The Company determines the classification of its financial liabilities at initial recognition. All financial liabilities are recognised initially at fair value plus in the case of financial liabilities not at FVPL, directly attributable transaction costs.

After initial recognition, financial liabilities that are not carried at FVPL are subsequently measured at amortised cost using the effective interest method.

Gains and losses are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process. Such financial liabilities comprise trade and other payables, and borrowings.

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

2.7 Impairment of financial assets

The Association recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss and financial guarantee contracts. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Association expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

The Association considers a financial asset in default when contractual payments are 30 days past due. However, in certain cases, the Association may also consider a financial asset to be in default when internal or external information indicates that the Association is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Association. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

2. Summary of significant accounting policies (Continued)

2.8 Cash and cash equivalents

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

2.9 Inventories

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

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

2.10 Provisions

General

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

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

2.11 Government grants

Government grants are recognised when there is reasonable assurance that the grants will be received and all attaching conditions will be complied with. Where the grants relate to an asset, the fair value is recognised as deferred capital grants on the statement of financial position and is amortised to profit or loss over the expected useful life of the relevant asset by equal annual instalments.

Where loans or similar assistance are provided by governments or related institutions with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as additional government grants.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

2. Summary of significant accounting policies (Continued)

2.12 Employee benefits

(a) Defined contribution plans

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

(b) Short-term employees benefits

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

2.13 Revenue recognition

The financial reporting standard on revenue from contracts with customers establishes a five-step model to account for revenue arising from contracts with customers. Revenue is recognised at an amount that reflects the consideration to which the entity expects to be entitled in exchange for transferring goods or services to a customer (which excludes estimates of variable consideration that are subject to constraints, such as right of return exists, trade discounts, volume rebates and changes to the transaction price arising from modifications), net of any related sales taxes and excluding any amounts collected on behalf of third parties. An asset (goods or services) is transferred when or as the customer obtains control of that asset. As a practical expedient the effects of any significant financing component is not adjusted if the payment for the good or service will be within one year.

(a) 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.

(b) Rendering of services

Revenue is recognised when the entity satisfies the performance obligation at a point in time generally when the significant acts have been completed and when transfer of control occurs or for services that are not significant transactions revenue is recognised as the services are provided.

(c) Interest income

Interest income is recognised using the effective interest method.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

2. Summary of significant accounting policies (Continued)

2.13 Revenue recognition (Continued)

(d) Other income

Other income is recognised when received.

2.14 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.

(a) Cost of charitable activities

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

(b) 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.

(c) Governance and administrative costs

Governance costs include the costs governance arrangement, which related 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.

2.15 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 Chapter 134.

2.16 Leases

As lessee

Leases where the lessor effectively retains substantially all the risks and rewards of ownership of the leased item are classified as operating leases. Operating lease payments are recognised as an expense in the profit or loss on a straight-line basis over the lease term. The aggregate benefit of incentives provided by the lessor is recognised as a reduction of rental expense over the lease term on a straight-line basis.

THE SINGAPORE ASSOCIATION FOR THE DEAF

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)**
2. Summary of significant accounting policies (Continued)
2.17 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 Association's purposes.

3. Significant accounting judgments and estimates

The preparation of the Association's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the end of each reporting period. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period are discussed below. The Association based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Association. Such changes are reflected in the assumptions when they occur.

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. Fundraising activities

	Total proceeds \$	Total fundraising expenses \$	Net fundraising income \$
2019			
Youth for causes	27,285	7,793	19,492
Year end appeal	157,168	915	156,253
Others	80,035	5,480	74,555
	<u>264,488</u>	<u>14,188</u>	<u>250,300</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

4. Fundraising activities (Continued)

	Total proceeds \$	Total fundraising expenses \$	Net fundraising income \$
2018			
Car wash	2,562	-	2,562
Youth for causes	4,955	1,317	3,638
Year end appeal	147,573	750	146,823
Others	72,919	21,354	51,565
	<u>228,009</u>	<u>23,421</u>	<u>204,588</u>

5. Plant and equipment

	Building renovation \$	Computer and equipment \$	Furniture and equipment \$	Total \$
2019				
Cost				
At 1 April 2018	920,998	26,382	449,801	1,397,181
Additions	-	-	67,848	67,848
Disposals	-	-	(23,353)	(23,353)
At 31 March 2019	<u>920,998</u>	<u>26,382</u>	<u>494,296</u>	<u>1,441,676</u>
Accumulated depreciation				
At 1 April 2018	864,543	26,230	346,893	1,237,666
Depreciation	15,715	152	57,270	73,137
Disposals	-	-	(23,353)	(23,353)
At 31 March 2019	<u>880,258</u>	<u>26,382</u>	<u>380,810</u>	<u>1,287,450</u>
Carrying amount				
At 31 March 2019	<u>40,740</u>	<u>-</u>	<u>113,486</u>	<u>154,226</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)**
5. Plant and equipment (Continued)

	Building renovation \$	Computer and equipment \$	Furniture and equipment \$	Total \$
2018				
Cost				
At 1 April 2017	1,015,133	82,921	481,717	1,579,771
Additions	-	-	42,955	42,955
Disposals	(94,135)	(56,539)	(74,871)	(225,545)
At 31 March 2018	<u>920,998</u>	<u>26,382</u>	<u>449,801</u>	<u>1,397,181</u>
Accumulated depreciation				
At 1 April 2017	942,962	78,022	358,298	1,379,282
Depreciation	15,716	5,094	54,280	75,090
Disposals	(94,135)	(56,886)	(65,685)	(216,706)
At 31 March 2018	<u>864,543</u>	<u>26,230</u>	<u>346,893</u>	<u>1,237,666</u>
Carrying amount				
At 31 March 2018	<u>56,455</u>	<u>152</u>	<u>102,908</u>	<u>159,515</u>

During the year, depreciation was charged to the following funds:

	2019 \$	2018 \$
Depreciation - general	62,848	65,091
Depreciation - care and share grants	<u>10,289</u>	<u>9,999</u>
	<u>73,137</u>	<u>75,090</u>

6. Inventories

	2019 \$	2018 \$
Finished goods	<u>24,399</u>	<u>19,322</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

7. Other receivables

	<u>2019</u> \$	<u>2018</u> \$
Interest receivables	18,108	11,889
Deposits	100,330	100,369
Prepayments	17,063	10,691
Sundry debtors	117,921	71,579
	<u>253,422</u>	<u>194,528</u>

The other receivables at amortised cost shown above are subject to the expected credit loss ('ECL') model under the financial reporting standard on financial instruments. The other receivables at amortised cost and which can be graded as low risk individually are considered to have low credit risk. No allowance for ECL is required as at the end of the year.

8. Cash and cash equivalents

	<u>2019</u> \$	<u>2018</u> \$
Cash in hand	1,700	1,700
Cash at banks	4,183,056	3,427,421
Fixed deposits	3,860,069	3,815,176
Cash and cash equivalents as per Statement of Financial Position	8,044,825	7,244,297
Restricted in use	(5,855,818)	(5,229,174)
Cash and cash equivalents as per Statement of Cash Flows	<u>2,189,007</u>	<u>2,015,123</u>

The fixed deposits have an average maturity of 3 to 12 (2018: 3 to 12) months from the end of the financial year. The approximate annual effective interest rates applicable for the financial year ranged from 0.85% to 1.40% (2018: 0.85% to 1.40%) per annum.

Cash that are restricted in use consists of cash and bank balances of MVS and SSD which are ring-fenced for the schools and the money received by Association that are restricted in use.

THE SINGAPORE ASSOCIATION FOR THE DEAF

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)**
9. Other payables

	<u>2019</u>	<u>2018</u>
	\$	\$
Accruals and other payables	130,618	138,172
Grants received in advance	171,140	169,001
Sign language fees received in advance	21,850	-
Subscription fees received in advance	2,850	3,038
	<u>326,458</u>	<u>310,211</u>

10. Deferred capital grants

	<u>2019</u>	<u>2018</u>
	\$	\$
At 1 April	8,000	15,328
Additions	42,291	-
Amortisation	(9,852)	(7,328)
At 31 March	<u>40,439</u>	<u>8,000</u>
Not later than one year	10,918	4,040
Later than one year but not later than five years	29,521	3,960
	<u>40,439</u>	<u>8,000</u>

The deferred capital grants 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.

11. Accumulated funds

	At 1 April 2018	Surplus / (Deficit)	Transferred in / (out)	At 31 March 2019
	\$	\$	\$	\$
<u>2019</u>				
Unrestricted funds				
- Association	1,112,432	173,449	(115,652)	1,170,229

THE SINGAPORE ASSOCIATION FOR THE DEAF

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)**
11. Accumulated funds (Continued)

	At 1 April 2017 \$	Surplus / (Deficit) \$	Transferred in / (out) \$	At 31 March 2018 \$
2018				
Unrestricted funds				
- Association	1,206,335	15,633	(109,536)	1,112,432

12. Other funds

	Notes	At 1 April 2018 \$	Surplus / (Deficit) \$	Transferred in / (out) \$	At 31 March 2019 \$
2019					
Unrestricted					
Designated funds					
Other funds					
- Special activities fund	14.1	171,244	(19,899)	(17,318)	134,027
- Other fund - Special event fund	14.2	900,000	-	-	900,000
- Other fund - General fund	14.3	320,465	-	-	320,465
		<u>1,391,709</u>	<u>(19,899)</u>	<u>(17,318)</u>	<u>1,354,492</u>

	Notes	At 1 April 2017 \$	Surplus / (Deficit) \$	Transferred in / (out) \$	At 31 March 2018 \$
2018					
Unrestricted					
Designated funds					
Other funds					
- Special activities fund	14.1	232,966	(6,583)	(55,139)	171,244
- Other fund - Special event fund	14.2	900,000	-	-	900,000
- Other fund - General fund	14.3	320,465	-	-	320,465
		<u>1,453,431</u>	<u>(6,583)</u>	<u>(55,139)</u>	<u>1,391,709</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

13. Restricted funds

2019	Notes	Transferred in / (utilised)					At 31 March 2019
		At 1 April 2018	Surplus/ (Deficit)	Accumulated funds	Social Group of the Deaf fund	SADeaf HCC fund	
		\$	\$	\$	\$	\$	\$
Accumulated funds							
Restricted accumulated funds for schools							
- MVS		253,462	(319,024)	-	-	-	(65,562)
- SSD		144,122	(5,195)	-	-	-	138,927
		397,584	(324,219)	-	-	-	73,365
Other restricted funds							
- Care and share		(6,124)	885,581	-	-	-	879,457
- Itinerant Support Services		1,171,113	143,585	-	-	-	1,314,698
- Deaf Access Services		(912)	(5,578)	-	-	-	(6,490)
- Art mentorship fund		30,780	4,648	-	-	-	35,428
- Edusave fund		3,684	(100)	-	-	-	3,584
- MOE IT fund	14.4	3,294	-	-	-	-	3,294
- MOE opportunity fund	14.5	294	(294)	-	-	-	-
- Student fund	14.6	5,620	-	-	-	-	5,620
- Community services	14.7	-	(31,118)	31,118	-	-	-
- Hearing Care Centre	14.8	-	89,587	-	-	(89,587)	-
- Special activities fund	14.9	1,288,434	42,476	-	-	-	1,330,910
- Social Group of the Deaf fund	14.10	72,142	(571)	(571)	571	-	71,571
- MILK fund	14.11	2,959	-	-	-	-	2,959
- MVS fund	14.12	354,493	-	-	-	-	354,493
- SADeaf Hearing Care Centre fund	14.13	835,029	-	90,158	-	-	925,187
- Tertiary education fund	14.14	52,430	-	-	-	-	52,430
- Welfare fund	14.15	39,047	-	-	-	-	39,047
- Parent Support Group fund	14.16	2,500	-	-	-	-	2,500
- School Development fund	14.17	226,915	(2,675)	-	-	-	224,240
- Teaching Material fund	14.18	38,141	-	-	-	-	38,141
Balance carried forward		4,119,839	1,125,541	120,705	571	(89,587)	5,277,069

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

13. Restricted funds (Continued)

2019 (Continued)	Notes	Transferred in / (utilised)						At 31 March 2019 \$
		At 1 April 2018 \$	Surplus/ (Deficit) \$	Accumulated funds \$	Social Group of the Deaf fund \$	SADeaf HCC fund \$		
Balance brought forward		4,119,839	1,125,541	120,705	571	(89,587)		5,277,069
- Staff training vote fund	14.19	8,010	-	-	-	-		8,010
- Additional training vote fund	14.20	2,800	-	-	-	-		2,800
- Public transport subsidy fund	14.21	249	-	-	-	-		249
- Training fund	14.22	18,810	(189)	-	-	-		18,621
- Pupil welfare assistance fund	14.23	110,275	(9,026)	-	-	-		101,249
- Development fund	14.24	89,991	7,435	-	-	-		97,426
- SE Edu Assist fund	14.25	1,179	(4,270)	-	-	-		(3,091)
- Equipment fund	14.26	14,610	(9,496)	-	-	-		5,114
- School pocket money fund	14.27	5,207	(28)	-	-	-		5,179
- Hyatt community grants fund	14.28	26,756	(27,493)	-	-	-		(737)
Total other restricted funds		4,397,726	1,082,474	120,705	571	(89,587)		5,511,889
Total restricted funds		4,795,310	758,255	120,705	571	(89,587)		5,585,254

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

13. Restricted funds (Continued)

2018	Notes	Transferred in / (utilised)					At 31 March 2018
		At 1 April 2017	Surplus/ (Deficit)	Accumulated	Social Group of the Deaf	SADeaf HCC	
		\$	\$	funds	fund	fund	\$
Accumulated funds							
Restricted							
accumulated							
funds for schools							
- MVS		411,865	(158,403)	-	-	-	253,462
- SSD		432,200	(288,078)	-	-	-	144,122
		844,065	(446,481)	-	-	-	397,584
Other restricted funds							
- Care and share		58,734	(64,858)	-	-	-	(6,124)
- Itinerant Support							
Services		968,764	202,349	-	-	-	1,171,113
- Deaf Access							
Services		(5,200)	4,288	-	-	-	(912)
- Art mentorship fund		32,933	(2,153)	-	-	-	30,780
- Curriculum							
enhancement fund		45,172	(45,172)	-	-	-	-
- Edusave fund		3,774	(90)	-	-	-	3,684
- MOE IT fund	14.4	3,294	-	-	-	-	3,294
- MOE opportunity							
fund	14.5	504	(210)	-	-	-	294
- Student fund	14.6	36,702	(31,082)	-	-	-	5,620
- Community services	14.7	-	(164,675)	164,675	-	-	-
- Hearing Care							
Centre	14.8	-	139,956	-	-	(139,956)	-
- Special activities							
fund	14.9	1,167,796	120,638	-	-	-	1,288,434
- Social Group of the							
Deaf fund	14.10	72,865	(723)	(723)	723	-	72,142
- MILK fund	14.11	2,959	-	-	-	-	2,959
- MVS fund	14.12	354,493	-	-	-	-	354,493
- SADeaf Hearing							
Care Centre fund	14.13	695,073	-	139,956	-	-	835,029
- Tertiary education							
fund	14.14	52,430	-	-	-	-	52,430
- Welfare fund	14.15	39,047	-	-	-	-	39,047
- Parent Support							
Group fund	14.16	2,500	-	-	-	-	2,500
- School							
Development fund	14.17	226,915	-	-	-	-	226,915
- Teaching Material							
fund	14.18	37,721	420	-	-	-	38,141
- Staff training vote							
fund	14.19	3,110	4,900	-	-	-	8,010
Balance carried forward		3,799,586	163,588	303,908	723	(139,956)	4,127,849

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

13. Restricted funds (Continued)

2018 (Continued)	Notes	Transferred in / (utilised)					
		At 1 April 2017	Surplus/ (Deficit)	Accumulated	Social Group of the Deaf	SAdeaf HCC	At 31 March 2018
		\$	\$	funds	fund	fund	\$
Balance brought forward		3,799,586	163,588	303,908	723	(139,956)	4,127,849
- Additional training vote fund	14.20	2,800	-	-	-	-	2,800
- Public transport subsidy fund	14.21	332	(83)	-	-	-	249
- Training fund	14.22	22,664	(3,854)	-	-	-	18,810
- Pupil welfare assistance fund	14.23	107,450	2,825	-	-	-	110,275
- Development fund	14.24	46,996	42,995	-	-	-	89,991
- SE Edu Assist fund	14.25	1,074	105	-	-	-	1,179
- Equipment fund	14.26	14,610	-	-	-	-	14,610
- School pocket money fund	14.27	5,265	(58)	-	-	-	5,207
- Hyatt community grants fund	14.28	-	26,756	-	-	-	26,756
Total other restricted funds		4,000,777	232,274	303,908	723	(139,956)	4,397,726
Total restricted funds		4,844,842	(214,207)	303,908	723	(139,956)	4,795,310

14. Funds

Unrestricted funds

14.1 Special activities fund was established to implement programmes/activities, which are not funded by the National Council of Social Service ('NCSS').

14.2 Special event fund was established to provide funding for special events from Estate of Noel Evelyn Norris.

14.3 General fund was set up for the Redevelopment Project.

Restricted funds

14.4 MOE IT fund was established to purchase IT software and hardware.

14.5 The MOE opportunity fund was established to subsidise Singaporean students of low-income families to aid them to own a personal computer and to participate in various enrichment programmes.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

14. Funds (Continued)

Restricted funds (Continued)

- 14.6 The Students fund was established to enable the School to:
- (a) purchase hearing aids for loans to financially needy deaf pupils;
 - (b) purchase spare parts for the maintenance of students' hearing aids on loan to needy pupils;
 - (c) purchase hearing test sets;
 - (d) participate in Community Involvement and Social Integration Programme for students;
 - (e) subsidise overseas Cultural Exchange Programmes for needy but deserving pupils on a case to case basis;
 - (f) provide school fees exemptions for students with financial difficulties; and
 - (g) provide for special classes programmes for students.
- 14.7 Community Services seeks financial assistance for needy clients, assists the Deaf to seek jobs, organises family life programmes and other programmes.
- 14.8 Hearing Care Centre provides hearing tests, supply hearing aids and its hearing aid accessories.
- 14.9 Special activities fund was established to implement programmes/activities for children, which are funded by the Children's Charities Association of Singapore.
- 14.10 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 Comité 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.
- 14.11 Mainly I Love Kids ('MILK') fund was established to support programmes, which develop children to be contributing members of Association.
- 14.12 MVS fund was established to provide any shortfall in the expenditure of the Mountbatten Vocational School.
- 14.13 SAdeaf Hearing Care centre fund was established to fund the recurring expenses of the centre.
- 14.14 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.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

14. Funds (Continued)

Restricted funds (Continued)

- 14.15 Welfare fund was established to supplement financial assistance such as financial grants and hearing aids to the needy clients. Parent Support Group Fund is 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.
- 14.16 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.
- 14.17 The School Development fund was established to purchase and maintain non-standard equipment, computer, machines and perishables.
- 14.18 The Teaching Material fund was established to enable the School to purchase and produce training materials for in-house training staff, volunteers and parents.
- 14.19 The Staff Training Vote Fund was established to enable SPED schools to better cater to the professional development needs of their registered teachers.
- 14.20 The Additional Training Vote Fund was established to enable SPED schools to better cater to the professional development needs of their registered teachers.
- 14.21 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.
- 14.22 The Training fund was established to fund overseas training of teaching and professional staff.
- 14.23 Pupil welfare assistance fund was established to subsidise for student transport allowance and item.
- 14.24 Development fund was established to cover the cost of maintenance, repairs and renovation to be incurred by the School.
- 14.25 South East Edu Assist Fund (SE Edu Assist Fund) is to help needy students studying in special education schools in South East district.
- 14.26 Equipment fund is established to be utilised to cover shortfall in expenditure for materials and equipment.
- 14.27 School pocket money fund was established to help children from low-income families to pay for basic daily school-related expenses.
- 14.28 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.

THE SINGAPORE ASSOCIATION FOR THE DEAF

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)**
15. Significant related party transactions

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

The following transaction took place between the Association and its related parties during the financial year at terms agreed between the parties:

	<u>2019</u> \$	<u>2018</u> \$
A company where an Executive Council member has an interest		
- Purchase of furniture and equipment	<u>9,075</u>	<u>-</u>

Key management personnel is defined as follows:

Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the Association. The members of the Executive Council are volunteers and receive no monetary remuneration for their contribution, except for reimbursements of out-of-pocket expense, if any.

Compensation of key management personnel

	<u>2019</u> \$	<u>2018</u> \$
Salaries and other short-term employee benefits	538,404	459,223
Post-employment benefits - contribution to CPF	74,644	64,374
	<u>613,048</u>	<u>523,597</u>
	<u>2019</u> No. of key management personnel	<u>2018</u> No. of key management personnel
Remuneration band		
\$100,001 to \$200,000	2	2
\$100,000 and below	<u>3</u>	<u>4</u>

The above amount for key management compensation is for the executive director and heads of department of the Association.

There are no paid staff who are close members of the family of the Association, and whose remuneration each exceeds \$50,000 during the year.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

16. Operating lease commitments

The Association leases office and school premises and equipment under non-cancellable operating lease agreements. These leases have varying terms, escalation clauses and renewal rights.

The future minimum rental payable under non-cancellable operating leases contracted for at the reporting date but not recognised as liabilities, are as follows:

	<u>2019</u> \$	<u>2018</u> \$
Not later than one year	404,628	430,654
Later than one year but not later five years	418,881	869,182
	<u>823,509</u>	<u>1,299,836</u>

17. Financial risk management

The Association's activities expose it to a variety of financial risks from its operation. The key financial risks include credit risk and liquidity risk.

The Executive Council reviews and agrees policies and procedures for the management of these risks, which are executed by the management team. It is, and has been throughout the current and previous financial year, the Association's policy that no trading in derivatives for speculative purposes shall be undertaken.

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

There has been no change to the Association's exposure to these financial risks or the manner in which it manages and measures the risks.

Credit risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in a loss to the Association. The Association has adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral where appropriate, as a means of mitigating the risk of financial loss from defaults. The Association performs ongoing credit evaluation of its counterparties' financial condition and generally do not require a collateral.

Financial assets that are potentially subject to concentrations of credit risk and failures by counterparties to discharge their obligations in full or in a timely manner. These arise principally from cash balances with banks, cash equivalents, receivables and other financial assets. The maximum exposure to credit risk is the total of the fair value of the financial assets at the end of the reporting year. Credit risk on cash balances with banks and any other financial instruments is limited because the counter-parties are entities with acceptable credit ratings.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

17. Financial risk management (Continued)

Credit risk (Continued)

Exposure to credit risk

The Association has no significant concentration of credit risk.

Financial assets that are neither past due nor impaired

Other receivables that are neither past due nor impaired are with creditworthy debtors with good payment record with the Association. Cash and cash equivalents are placed with or entered into with reputable financial institutions or companies with high credit ratings and no history of default.

Financial assets that are either past due or impaired

There are no financial assets that are past due nor impaired.

Liquidity risk

Liquidity risk refers to the risk that the Association will encounter difficulties in meeting its short-term obligations due to shortage of funds. The Association's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. It is managed by matching the payment and receipt cycles. The Association's objective is to maintain a balance between continuity of funding and flexibility through the use of stand-by credit facilities. The Association's operations are financed mainly through equity. The directors are satisfied that funds are available to finance the operations of the Association.

There are no liabilities contracted to fall due after twelve months at the end of the year.

18. Fair value

The fair value of a financial instrument is the amount at which the instrument could be exchanged or settled between knowledgeable and willing parties in an arm's length transaction.

The following methods and assumptions are used to estimate the fair value of each class of financial instruments for which it is practicable to estimate that value.

Cash and cash equivalents, other receivables and other payables

The carrying amounts of these balances approximate their fair values due to the short-term nature of these balances.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

19. Financial instruments by category

At the reporting date, the aggregate carrying amounts of financial assets at amortised cost and financial liabilities at amortised cost were as follows:

	<u>2019</u> \$	<u>2018</u> \$
Financial assets measured at amortised cost		
Other receivables (excluding prepayments)	236,359	183,837
Cash and cash equivalents	<u>8,044,825</u>	<u>7,244,297</u>
Total financial assets measured at amortised cost	<u><u>8,281,184</u></u>	<u><u>7,428,134</u></u>
Financial liabilities measured at amortised cost		
Other payables (excluding grants and subscription fees received in advance)	<u>(130,618)</u>	<u>(138,172)</u>
Total financial liabilities measured at amortised cost	<u><u>(130,618)</u></u>	<u><u>(138,172)</u></u>

20. Tax deductible donations

	<u>2019</u> \$	<u>2018</u> \$
Tax deductible donations received during the year	<u><u>476,279</u></u>	<u><u>459,893</u></u>

21. 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 includes staff retreat.

THE SINGAPORE ASSOCIATION FOR THE DEAF

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)**
21. Overseas expenses (Continued)

	Overseas seminars/ courses \$	Overseas travel accommodation/ allowance \$	Total \$
2019			
Seminar/conference	1,638	21,842	23,480
Study trip/retreat	2,330	2,130	4,460
	<u>3,968</u>	<u>23,972</u>	<u>27,940</u>
2018			
Seminar/conference	12,783	30,644	43,427
Study trip/retreat	-	10,538	10,538
	<u>12,783</u>	<u>41,182</u>	<u>53,965</u>

22. 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 six months' 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.

The Association's reserve position for the financial years ended 31 March 2018 and 31 March 2019 are as follows:

	2019 \$	2018 \$	Increase/ (Decrease) %
A Unrestricted funds			
Accumulated funds	1,170,229	1,112,432	5.20
Unrestricted designated funds	1,354,492	1,391,709	(2.67)
Total unrestricted funds	<u>2,524,721</u>	<u>2,504,141</u>	0.82
B Restricted funds			
Total restricted funds	<u>5,585,254</u>	<u>4,795,310</u>	16.47
C Total funds	<u>8,109,975</u>	<u>7,299,451</u>	11.10
D Total annual operating expenditure (unrestricted funds)	1,003,282	954,440	5.12
E Ratio of unrestricted funds to annual operating expenditure for unrestricted funds (A/D)	2.52	2.62	(3.82)

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

22. Reserve policy and position (Continued)

Reference:

- C. Total funds include unrestricted and restricted funds.
- D. Total annual operating expenditure includes expenses related to cost of charitable activities and governance and other operating and administration expenses.

23. 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.

24. Subsequent events

- (i) On 25 April 2019, MOE fund as recorded in SSD of \$115,574 has been returned to Ministry of Education.
- (ii) On 8 May 2019, NCSS Community fund as recorded in SSD of \$40,841 has been transferred from SSD to the Association for their relevant programmes.

25. Authorisation of financial statements for issue

The financial statements for the financial year ended 31 March 2019 were authorised for issue in accordance with a resolution of the Executive Council of the Association on

23 JUL 2019

THE SINGAPORE ASSOCIATION FOR THE DEAF

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

Subsequent pages comprise the Detailed Income and Expenditure Statement and Statement of Financial Position of Association form part of the Audited Financial Statements

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2019 - ASSOCIATION

	<u>2019</u> \$	<u>2018</u> \$
ASSETS		
Non-current assets		
Plant and equipment	107,544	140,381
Current assets		
Inventories	18,859	14,637
Other receivables	354,215	478,688
Cash and cash equivalents	7,159,760	5,829,994
	<u>7,532,834</u>	<u>6,323,319</u>
Total assets	<u>7,640,378</u>	<u>6,463,700</u>
LIABILITIES		
Current liabilities		
Other payables	144,905	144,688
Total liabilities	<u>144,905</u>	<u>144,688</u>
NET ASSETS	<u>7,495,473</u>	<u>6,319,012</u>
FUNDS		
Unrestricted funds		
- SADeaf	1,170,229	1,112,432
- Designated funds	1,354,492	1,391,709
Total unrestricted funds	<u>2,524,721</u>	<u>2,504,141</u>
Restricted funds		
- ISS	1,314,698	1,171,113
- DAS	-	5,348
- CAS	879,457	(6,124)
- CS	-	-
- Special activities fund	1,330,910	1,288,434
- Social Group of the Deaf fund	71,571	72,142
- MILK fund	2,959	2,959
- MVS fund	354,493	354,493
- SADeaf Hearing Care Centre fund	925,187	835,029
- Tertiary education fund	52,430	52,430
- Welfare fund	39,047	39,047
Total restricted funds	<u>4,970,752</u>	<u>3,814,871</u>
Total funds	<u>7,495,473</u>	<u>6,319,012</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 - ASSOCIATION

	Unrestricted funds			Restricted funds			2019	2018
	Designated funds			Accumulated funds \$	Special activities fund \$	Other funds* \$	Total funds \$	Total funds \$
	Unrestricted funds - SDeaf \$	Special activities fund \$	Other funds \$					
INCOME								
Income from generated funds								
Voluntary income								
- Donations	292,148	-	-	1,520	-	-	293,668	284,655
- Grants for rental of land	426,523	-	-	-	-	-	426,523	415,694
- Other grants and sponsorships	35,334	-	-	43,823	110,315	-	189,472	234,696
Activities for generating funds								
- Fundraising income	264,488	-	-	-	-	-	264,488	228,009
- Collections from events	-	4,095	-	2,276	1,280	-	7,651	1,379
Fixed deposit income								
- Interest	42,214	-	-	6,075	-	-	48,289	19,666
	1,060,707	4,095	-	53,694	111,595	-	1,230,091	1,184,099
Income from charitable activities								
Grants from NCSS / Community Chest	38,737	-	-	393,840	-	-	432,577	280,447
Grants from MSF	-	-	-	211,957	-	-	211,957	310,412
Grants from MOE	-	-	-	710,331	-	-	710,331	587,004
Grants from TOTE Board	43,806	-	-	429,388	-	-	473,194	457,486
Care and share grants	-	-	-	1,065,000	-	-	1,065,000	-
Members subscription	8,058	-	-	-	-	-	8,058	7,883
Programme income	-	-	-	273,389	-	-	273,389	250,322
Interpretation fees collected	-	-	-	97,680	-	-	97,680	96,034
Sign language books	-	-	-	7,140	-	-	7,140	2,440
Sale of assistive devices	-	-	-	121,293	-	-	121,293	151,215
	90,601	-	-	3,310,018	-	-	3,400,619	2,143,243

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 - ASSOCIATION

	Unrestricted funds		Restricted funds		2019	2018
	Designated funds					
	Unrestricted funds - SDeaf	Special activities fund	Accumulated funds	Special activities fund	Other funds*	Total funds
	\$	\$	\$	\$	\$	\$
Other income						
Welfare grants	-	-	199,905	-	-	199,905
Senior mobility and enabling fund	-	-	-	-	-	-
Miscellaneous income	1,429	-	32	-	-	1,461
	1,429	-	199,937	-	-	201,366
Total income	1,152,737	4,095	3,563,649	111,595	-	4,832,076
EXPENDITURE						
Cost of generating funds						
Fundraising events	14,188	-	-	-	-	14,188
Charitable activities						
Annual events	3,014	23,994	59,554	69,119	-	155,681
Professional fees and services	23,329	-	135,153	-	-	158,482
Purchase of assistive devices	-	-	157,882	-	-	157,882
Teaching materials	-	-	4,320	-	-	4,320
Volunteer expenses	22,524	-	2,205	-	-	24,729
	48,867	23,994	359,114	69,119	-	501,094
						616,706

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 - ASSOCIATION

	Unrestricted funds			Restricted funds			2019	2018
	Unrestricted funds - SAd deaf \$	Designated funds		Accumulated funds \$	Special activities fund \$	Other funds* \$	Total funds \$	Total funds \$
		Special activities fund \$	Other funds \$					
Governance and other administrative costs								
Audit fees	-	-	-	-	-	-	-	15,231
Communications	4,888	-	-	17,911	-	-	22,799	20,962
Depreciation - general	27,074	-	-	18,928	-	-	46,002	43,703
Depreciation - care and share grants	-	-	-	10,289	-	-	10,289	9,999
Insurance	945	-	-	5,027	-	-	5,972	9,424
Miscellaneous	2,935	-	-	1,956	-	-	4,891	11,208
Printing and stationery	7,914	-	-	14,123	-	-	22,037	-
Publication relations and advertisements	2,672	-	-	8,141	-	-	10,813	7,816
Rental of land	426,545	-	-	-	-	-	426,545	415,618
Rental of office equipment	1,160	-	-	4,024	-	-	5,184	6,557
Staff CPF contributions	60,681	-	-	300,501	-	-	361,182	311,764
Staff salaries	364,129	-	-	1,727,950	-	-	2,092,079	1,898,179
Staff welfare and training	4,731	-	-	45,450	-	-	50,181	45,848
Supplies and materials	-	-	-	-	-	-	-	28,854
Transport	1,013	-	-	23,052	-	-	24,065	26,902
Upkeep of building and equipment	5,753	-	-	25,767	-	-	31,520	22,606
Utilities	5,793	-	-	20,981	-	-	26,774	14,033
	916,233	-	-	2,224,100	-	-	3,140,333	2,888,704
Total expenditure	979,288	23,994	-	2,583,214	69,119	-	3,655,615	3,528,831
Surplus / (Deficit) for the financial year	173,449	(19,899)	-	980,435	42,476	-	1,176,461	247,085

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 - ASSOCIATION

	Unrestricted funds		Restricted funds			2019	2018
	Designated funds						
	Unrestricted funds - SAd deaf \$	Special activities fund \$	Other funds \$	Accumulated funds \$	Special activities fund \$	Other funds* \$	Total funds \$
Surplus / (Deficit) for the financial year	173,449	(19,899)	-	980,435	42,476	-	247,085
Funds transferred (out) / in	(115,652)	(17,318)	-	43,383	-	89,587	-
Net movement in funds	57,797	(37,217)	-	1,023,818	42,476	89,587	247,085
Funds brought forward	1,112,432	171,244	1,220,465	1,170,337	1,288,434	1,356,100	6,071,927
Funds carried forward	<u>1,170,229</u>	<u>134,027</u>	<u>1,220,465</u>	<u>2,194,155</u>	<u>1,330,910</u>	<u>1,445,687</u>	<u>6,319,012</u>

* Other funds include Social Group of the Deaf fund, MILK fund, MVS fund, SAd deaf Hearing Care Centre fund, Tertiary education fund and Welfare fund.

THE SINGAPORE ASSOCIATION FOR THE DEAF

DETAILED INCOME AND EXPENDITURE STATEMENT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 - ASSOCIATION

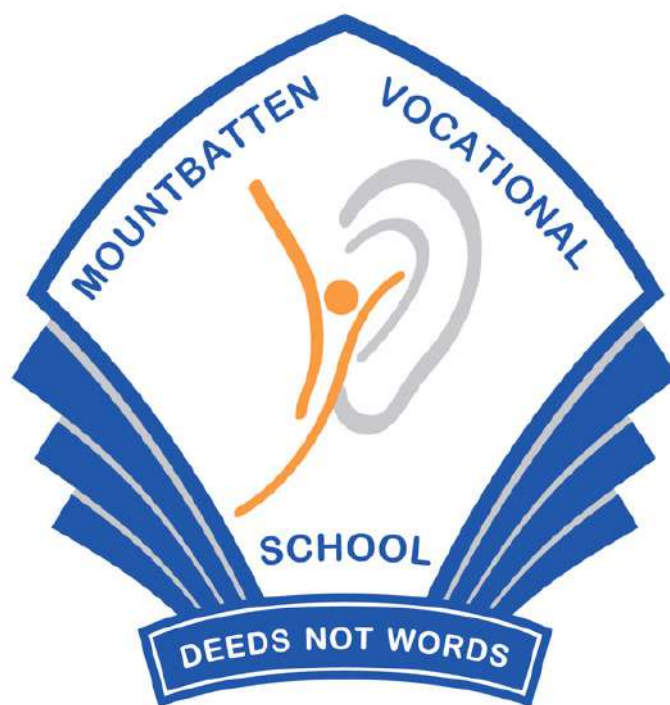
	Unrestricted funds Secretariat \$	Restricted funds						Total \$
		CAS \$	CS \$	ISS \$	DAS \$	ER \$	HCC/SGD \$	
Income								
Income from generated funds								
Voluntary income								
- Donations	292,148	-	1,520	-	-	-	-	293,668
- Grants for rental of land	426,523	-	-	-	-	-	-	426,523
- Other grants and sponsorships	35,334	-	13,745	2,653	27,259	-	166	79,157
Activities for generating funds								
- Fundraising income	264,488	-	-	-	-	-	-	264,488
- Collections from events	-	-	2,156	-	120	-	-	2,276
Fixed deposit income								
- Interest	42,214	-	-	-	-	-	6,075	48,289
	1,060,707	-	17,421	2,653	27,379	-	6,241	1,114,401
Income from charitable activities								
Grants from NCSS / Community								
Chest	38,737	-	-	393,840	-	-	-	432,577
Grants from MSF	-	-	-	211,957	-	-	-	211,957
Grants from MOE	-	-	-	64,800	-	645,531	-	710,331
Grants from TOTE Board	43,806	-	161,790	-	267,598	-	-	473,194
Care and share grants	-	1,065,000	-	-	-	-	-	1,065,000
Members subscription	8,058	-	-	-	-	-	-	8,058
Programme income	-	-	-	2,850	270,539	-	-	273,389
Interpretation fees collected	-	-	-	-	97,680	-	-	97,680
Sign language books	-	-	-	-	7,140	-	-	7,140
Sale of assistive devices	-	-	-	-	-	-	121,293	121,293
	90,601	1,065,000	161,790	673,447	642,957	645,531	121,293	3,400,619


THE SINGAPORE ASSOCIATION FOR THE DEAF

DETAILED INCOME AND EXPENDITURE STATEMENT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019 (CONTINUED)

	Unrestricted funds		Restricted funds					Total	
	Secretariat	CAS	CS	ISS	DAS	ER	HCC/SGD		
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other income									
Welfare grants	-	-	-	-	-	-	-	199,905	199,905
Miscellaneous income	1,429	-	32	-	-	-	-	-	1,461
	1,429	-	32	-	-	-	-	199,905	201,366
Total income	1,152,737	1,065,000	179,243	676,100	670,336	645,531	327,439	4,716,386	
Expenditure									
Cost of generating funds									
Fundraising events	14,188	-	-	-	-	-	-	-	14,188
Charitable activities									
Annual events	3,014	-	32,997	817	25,169	-	571	62,568	
Professional fees and services	23,329	4,735	7,307	8,990	113,118	660	343	158,482	
Purchase of assistive devices	-	-	-	-	-	-	157,882	157,882	
Teaching materials	-	-	-	183	4,137	-	-	4,320	
Volunteer expenses	22,524	-	848	460	897	-	-	24,729	
	48,867	4,735	41,152	10,450	143,321	660	158,796	407,981	

MOUNTBATTEN VOCATIONAL SCHOOL

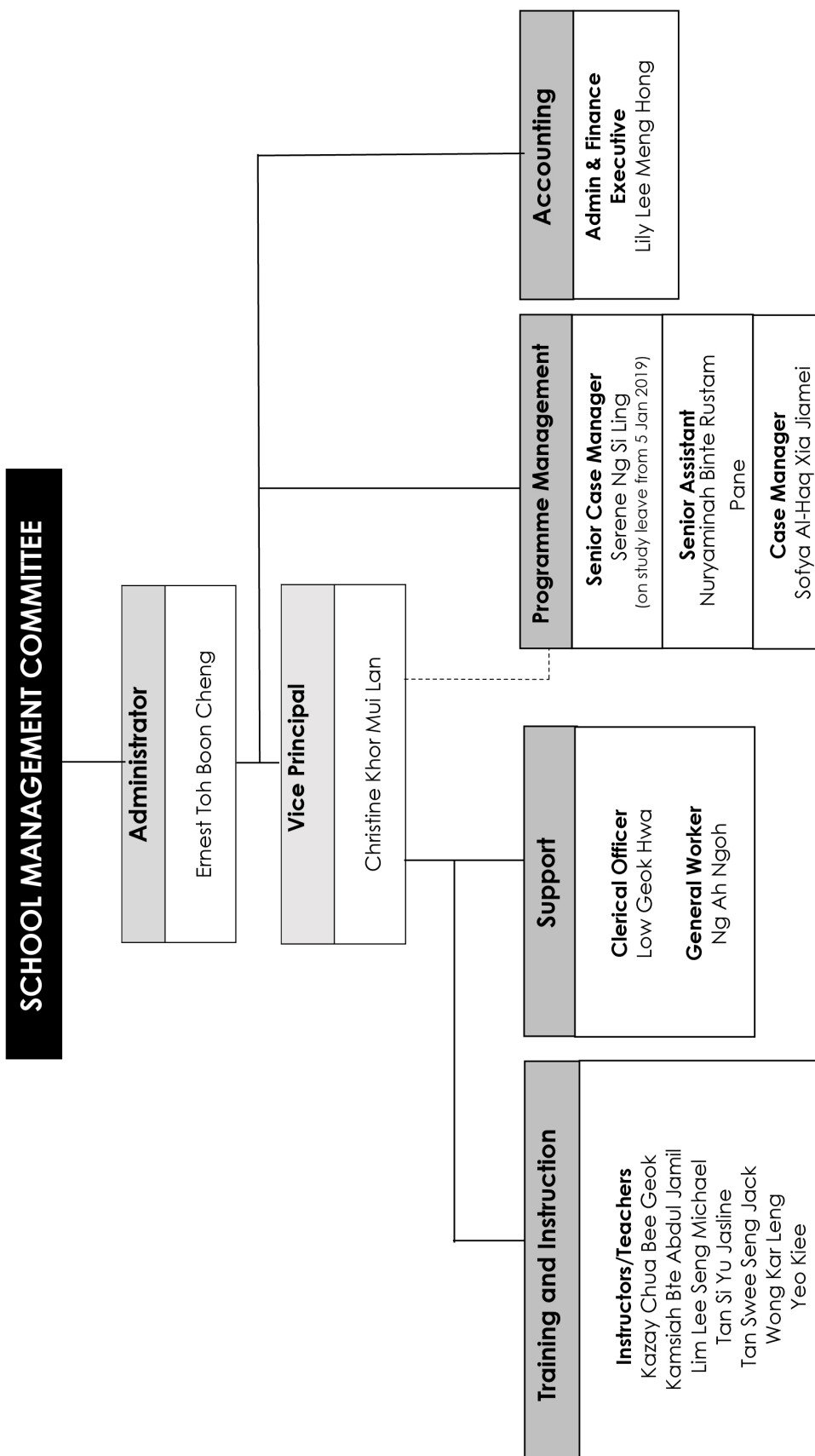


An Affiliate School
of the Singapore Association for the Deaf
An  Approved Training Centre

MOUNTBATTEN VOCATIONAL SCHOOL

AS AT 31 MARCH 2019

STAFF ORGANISATION CHART



MOUNTBATTEN VOCATIONAL SCHOOL

PROGRAMMES AND ACTIVITIES

ENROLMENT

Enrolment for MVS as at 31 March 2019 is as follows:

ENROLMENT BY DISABILITY AND GENDER

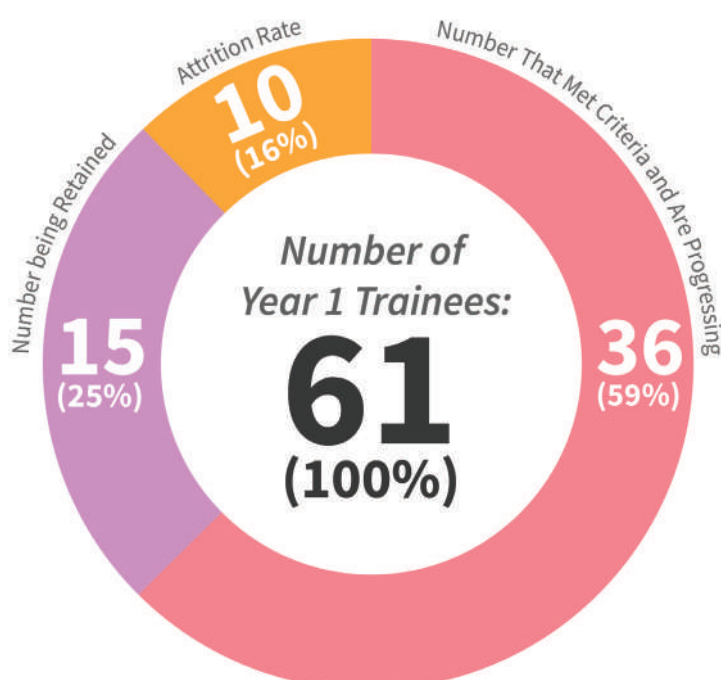
January 2019 Enrolment Class	Hearing Loss	Intellectual Disabilities	Multiple Disabilities	NA	Gender		Total
					Male	Female	
Year 1							
1.1 to 1.4	2	23	1	20	27	19	46
Year 2							
ISC Food & Beverage Service	0	1	0	9	5	5	10
ISC Food Preparation	0	1	0	6	5	2	7
ISC Housekeeping Operations	1	1	0	6	2	6	8
Non-ISC Programme	1	10	0	0	8	3	11
Total	4	36	1	41	47	35	82
Percentage	5%	44%	1%	50%	57%	43%	

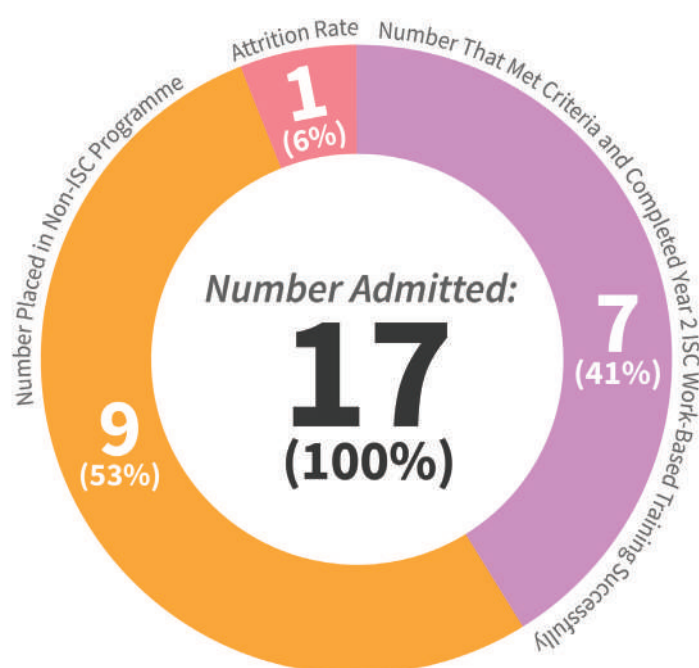
SCHOOL PROFILE

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 2018 cohort, 59% met the criteria in the overall performance in the core component subjects, and progressed to the Year 2 work-based training (Industrial Attachment) segment. Attrition was at 16% for this cohort. 25% of the cohort was placed on review with the aim of extending the ISC training programme.





MAKING IT TO THE FINISHING LINE

For the 2017 cohort, a total of 17 trainees progressed to Year 2. Seven had successfully completed ISC work-based training on 16 November 2018 and will be awarded the ITE Skills Certificates in August 2019. Nine students will receive the MVS Vocational Training Certificates.

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 had successfully completed the programme were offered employment but only seven took up the offer.

The conversion from training to employment placements for trainees in the 2018 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 March 2019
Food Preparation	2	0	2	0	2
Food & Beverage Services	5	0	5	0	4
Housekeeping Operations	0	0	0	0	0
Non ISC Programme	10	1	9	0	8
Total	17	1	16	0	14

All the trainees who completed their work-based training successfully were offered employment. At the time of this report, 14 of them are 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 2018

MVS would like to thank the following companies for participating as our work-based training partners for year 2018:

Sector	Work-Based Training Partners
Food and Beverage Service Food Preparation Housekeeping Operations	Crowne Plaza Hotel Siloso Beach Resort Pte Ltd Peninsula Excelsior ArtBites My Nonna's YMCA International House

FINANCIAL ASSISTANCE

MVS ensures that trainees are 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 SBP, 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 2016 Cohort (completion in November 2017)



SPS Assoc Professor Muhammad Faishal, the Guest-of-Honour, Mr Gregory Wee, the Chairman of MVS SMC with staff and graduates

After two years of training, the trainees of the Year 2016 cohort were rewarded for their hard work during the graduation ceremony held on 4 August 2018, at the Temasek Club. We were honoured by the presence of Assoc Prof Muhammad Faishal bin Ibrahim, the Senior Parliamentary Secretary for the Ministry of Education and the Ministry of Social and Family Development, 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 25 certificates to the graduates and 12 awards to trainees who had done well in the previous school-year.



Students and staff, representing the Singapore Association for the Deaf at the Purple Parade

Purple Parade

On 27 October 2018, MVS students and staff participated in the Purple Parade which was held at Suntec City, representing the SADeaf. The students also performed a hip-hop dance at the event. It was a warm humid day but the students and staff enjoyed the event together with thousands of other participants.

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 2018. A group of them performed a song-signing cum hip-hop dance routine to entertain the crowd present at the event.



Staff and students striking a pose at the Children's Charities Association event.



Mayor Denise Phua chatting with our trainees and staff at the VOKational game station

MVS Gives Back

As part of our Values-in-Action programme, we collaborated with community partners in activities that helped to instill a sense of duty and empathy in our trainees.

Two of such programmes were hosting and providing lunch for residents of St Vincent Home for the elderly on 7 July 2018 and collaborating with NTU in the VOKational Carnival @ Enabling Village where our students and staff not only performed for the beneficiaries but also set up station games for them to have a sampling of vocational training at our school. The carnival was held on 30 June 2018 with Mayor Denise Phua as the Guest of Honour.



Our trainees with the residents of St Vincent Home at the MVS Cafe.



Trainees at the SMU Self-Defence Workshop where they were introduced a variety of martial arts



A trainee enjoying a game at the SMU Fun Fair

SMU Challenge and Purple Outings

SMU has been a partner with our school for the past two years, providing activities for our trainees and raising funds for the school. In 2018, the SMU team organized four activities for our trainees - Amazing Race, Art Workshop, Fun Fair and Self-Defense Workshop. The finale of this collaboration was a fundraising drive, Sport-for-a-Cause, held at the SMU Campus on 18 August 2018.

Last Outing of the Year



For our last school outing for the year 2018, Sakari Resource Limited, brought the whole school out for a fun learning journey to Bollywood Veggie on 13 November 2018. Trainees and staff were given guided tours around the garden, had lessons in botany, learned to make their own terrarium, had fun games, and were treated to a sumptuous buffet lunch.

APPENDIX

COMMITTEES

COMMITTEES FOR FY2018/2019

(As at 31 March 2019)

Administration and Finance Committee

Mr Jeremy Chan Sek Wai*	Co-Chairman
Ms Wong Ee Kean*	Co-Chairman
Ms Tay Lay Hong	Member
Mr Gregory Wee Chong Yeow*	Member
Dr Zahabar Ali*	Member
Mr Ernest Toh*	Staff, Acting Executive Director (wef 10 January 2019)
Mr John Chan*	Staff, Senior Admin and Finance Manager

Audit Committee

Ms Valerie Tan Kian Wah*	Chairman
Mr Chew Mun Kai	Member
Ms Claire Nazar*	Member
Ms Ngiam Share Ching*	Member
Mr Ernest Toh*	Staff, Acting Executive Director (wef 10 January 2019)
Mr John Chan*	Staff, Senior Admin and Finance Manager

Community Services Committee

Dr Zahabar Ali*	Chairman
Mr Chew Mun Kai	Member
Mr Neo Hock Ping	Member
Mr Teo Bee Chuan	Member
Mr Kelvin Tan Keng Yong*	Staff, Senior Social Worker
Ms Wong Ai Ling	Staff, Job Support Manager

Deaf Access Committee

Ms Tan Keng Ying	Advisor
Ms Tay Lay Hong	Chairman
Mr Dennis Tan Lian Seng	Chairman, Sign Language Instruction and Linguistics
Mr Neo Hock Ping	Member
Mr Ong Kay Chin James	Staff, Executive
Mr Moses Chan Ka Wai	Staff, Deaf Access Officer
Ms Siti Rohanna Binte Omar*	Staff, Senior Sign Language Interpreter

* denotes hearing

Fundraising Committee

Mr Martin Marini*	Ex-officio
Dr Zahabar Ali*	Chairman
Mr Chew Mun Kai	Member
Mr Steven Lee Chee Phat, PBM*	Member
Mr Eric Hao Chun Tseng	Member
Mr Ernest Toh*	Staff, Acting Executive Director (wef 10 January 2019)
Ms Tan Li Zhen*	Staff, Manager, Fundraising & Volunteer Management

Nomination Committee

Mr Chew Mun Kai	Member
Mr Steven Lee Chee Phat, PBM*	Member
Ms Claire Nazar*	Member
Ms Valerie Tan Kian Wah*	Member

Human Resource Committee

Ms Wong Ee Kean*	Chairman
Ms Chua Siew Cheng Evangeline*	Member
Mr Steven Lee Chee Phat, PBM*	Member
Mr Ernest Toh*	Staff, Acting Executive Director (wef 10 January 2019)

Linguistics Sub-committee

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

Sign Language Instruction Sub-committee

Mr Dennis Tan Lian Seng	Chairman
Ms Shirley Chew Suat Li	Instructor
Mr Philip Choy Peng Lih	Instructor
Ms Tina Lau Saw Hui	Instructor
Mr David Lee Boon Hiang	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 James Ong Kay Chin	Staff, Executive
Mr Moses Chan Ka Wai	Staff, Deaf Access Officer

* denotes hearing

Social Group of the Deaf

Mr Teo Bee Chuan	Chairman
Ms Amy Ho	Vice Chairman
Ms Celissa Zhong Suwen	Secretary
Ms Judy Ong Lian Hwai	Treasurer
Mr Ken Neo Hock Ping	Member
Ms Naomi Ng Yee Ping	Member
Ms Shirley Tang Hon Eng	Member
Mr Sunny Tian Seow Yoong	Member
Ms Wong Ai Ling	Staff, Job Support Manager
Mr Gohpi Nathan	Staff, Programme Assistant (wef March 2019)

School Management Committee - MVS

Mr Wee Chong Yeow, Gregory*	Chairman
Mr Jeremy Chan Sek Wai*	Hon Treasurer
Mr Chew Mun Kai	Member
Ms Margarita Hale*	Member
Mr Steven Lee Chee Phat, PBM*	Member
Ms Tay Lay Hong	Member
Mr Louis Tan Hong Pheow*	Member
Mr Ernest Toh Boon Cheng*	Staff, Administrator
Ms Christine Khor Mui Lan*	Staff, Vice Principal

Igniters

Mr Toh You Xin	Chairperson
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Signifique

Ms Pet Tan*	Instructor
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Award Vetting Panel

Mr Ken Neo Hock Ping	Chairman
Ms Janice Lum Kai Kuen*	ITE representative
Ms Ang Chiew Geok	Touch Silent Club representative
Ms Pauline Ong Yu Wen	Member
Mr James Ong Kay Chin	Staff, Executive
Mr Gohpi Nathan	Staff, Programme Assistant (wef March 2019)

* denotes hearing

Member of







Supported by





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