

ANNUAL REPORT

2019 / 2020



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Vision and Mission

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 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).

President's Message



It is my pleasure to present the 2019/2020 Annual Report of the Singapore Association for the Deaf (SAdEaf). The past year has been an eventful, challenging as well as meaningful one.

Leadership updates

On behalf of SAdEaf, I would like to welcome on board the Executive Council members who were elected to a two-year term from 2019 to 2021, both the new and returning members. I wish, too, to take the opportunity to extend my heartfelt thanks to the outgoing members who served and contributed to the Association during their term. The Association also welcomed the return of our previous Executive Director and Deputy Director to our management team during the past year.

Serving our community

Serving the Deaf and hard-of-hearing community is the core of our mission, and I would like to highlight the following:

SAdEaf has organised many programmes, activities and outings for our clients, including Family Day 2019, festive celebrations, as well as arts, food and sports workshops throughout the year. The International Week of the Deaf and Award Ceremony was also one for the books, the high point being the inaugural Lifetime Achievement Award given posthumously to Mr Peng Tsu Ying, Singapore's trailblazing Deaf pioneer and educator.

On education, we were honoured when President Halimah Yacob took a special interest in our deaf students and teachers of the deaf from SAdEaf at Beatty Secondary School - besides visiting them in school, she also invited them to the Istana.

For the first time ever, on 30 April 2020, SAdEaf's sign language interpreters appeared on a 'live' national television broadcast - for the May Day Rally speech by Prime Minister Lee Hsien Loong on Mediacorp Channel 5. I am happy to report this is not a one-off, but a continuing collaboration between SAdEaf and the relevant authorities to provide sign language interpretation on 'live' TV broadcasts for events of national significance in the years to come.

Current challenges and looking ahead

The Covid-19 pandemic, which started in Singapore in early 2020, has adversely impacted the entire world. It is shaping up to be the worst health, economic and social crisis of our lifetime. SAdEaf has similarly been affected in terms of our daily operations and fundraising.

Nevertheless, during these difficult times, we have and will continue to reach out to the more vulnerable members of our Deaf and hard-of-hearing community. In accordance with health and safety advisories from the government, SAdEaf continued our services to clients both in person and remotely, especially in the areas of social welfare and communication access services. We will also strive to sustain and keep improving our outreach, services and accessibility in the coming year.

Last and not least, I thank all clients, members, volunteers, staff and my fellow Executive Council members for their tireless work. I also wish to express my appreciation to our collaboration partners in the Government, our donors, funders and supporters from the public and private sectors for their continuing support.

Martin Marini Vincent

Executive Director's Message



The most challenging journey of the financial year was the beginning of the Covid-19 crisis from January to March 2020. During this period, staff were suddenly required to work in split shifts. From office to home, Sadeaf served our clients either face-to-face, if needed, or remotely.

Community Services provided counselling and case management, financial assistance and job support and saw an increase of 15% of clients served by 6 staff. Sadeaf collaborated with SG Enable, SPD, Future of Work, employers of the Deaf and hard of hearing, corporations and various ministries.

Itinerant Support Service supported students with hearing loss in mainstream schools in the areas of case management, learning support, and speech and language therapy, and this showed an increase of 16% of students being served by 9 staff.

The Hearing Care Centre saw an increase of 3% in the number of clients visiting the centre for hearing tests and purchase of hearing assistive devices, served by a qualified audiologist and a certified senior audiology manager.

The communication access section of our Deaf Access Service (DAS) showed an increase of 4% in the number of note-taking service requests and the number of hours put in by the interpreters increased by 26%, served by 8 staff, 27 community interpreters and 36 community notetakers.

Sadeaf suspended sign language classes during the Circuit Breaker and online classes resumed at a later date. Despite this, Sadeaf saw an increase of 35% in the number of participants, supported by 4 staff and 9 community sign language instructors.

In the area of administration, Sadeaf strove to keep up with technology and had proceeded with implementing new human resource software, digital donation and e-payment systems. As part of Sadeaf's internal control, an internal audit-cum-governance was conducted and completed in FY2019/2020.

At the designated schools for students with hearing loss, we continued to have 4 staff at Mayflower Primary School, 5 staff at Beatty Secondary School and 1 staff at Lighthouse School. The staff functioned in the capacity of specialised teachers, resource teachers and education interpreters.

At Mountbatten Vocational School, 70% of the trainees for the 2018 cohort graduated with Skills Certificates (compared to 41% for the 2017 cohort). For the 2019 cohort, 59% met the criteria in their overall performance in the core components and progressed to the Year 2 work-based training segment (versus also 59% for the 2018 cohort). During the year under review, MVS had 81 students and 14 staff.

Sadeaf would like to thank our funders - National Council of Social Service, Ministry of Social and Family Development and Ministry of Education - as well as ambassadors, donors, volunteers and staff for their support and contributions.

Lim Sook Lan Judy



Trustees

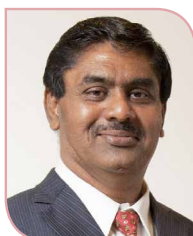
Mr Lee Chee Phat Steven
Mr Martin Marini Vincent
Mrs Chang-Tang Siew Ngoh
Mr Chua Cheng Lye Steven

Executive Council

2019 / 2020



PRESIDENT
Mr Marini
Martin Vincent*



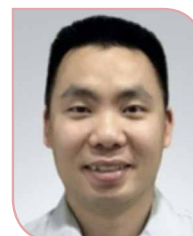
VICE PRESIDENT
Mr Zahabar Ali*
*Chairman, Deaf
Education Committee*



VICE PRESIDENT
Ms Tay Lay Hong
*Chairman, Deaf
Access Committee*



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



VICE PRESIDENT
Mr Tseng Hao
Chun Eric
*Chairman, Community
Services Committee*



**HONORARY
TREASURER**
Mr Chan Sek
Wai Jeremy*



**HONORARY
SECRETARY**
Ms Wong
Ee Kean*



COUNCIL MEMBER
Mr Lim Jiun Yih
Leonard*



COUNCIL MEMBER
Mr Lee Chee Phat
Steven, PBM*



COUNCIL MEMBER
Mr Neo
Hock Ping Ken



COUNCIL MEMBER
Mr Chew Mun
Kai Robert



COUNCIL MEMBER
Dr Yap Yei
Mian Adrian



COUNCIL MEMBER
Ms Goh Lily



COUNCIL MEMBER
Ms Ong Lian
Hwai Judy
(Co-opted)



COUNCIL MEMBER
Ms Ho Amy
(Co-opted)

*Denotes hearing

As of 31 March 2020



Community Integration Support Services (CISS)

Community Services (CS)

The Community Services (CS) department serves Deaf and Hard-of-hearing clients and their families in various areas such as counselling, financial assistance and employment support. The department is staffed by a professional team consisting of a social worker, a social work associate and case managers.

SADeaf registered clients

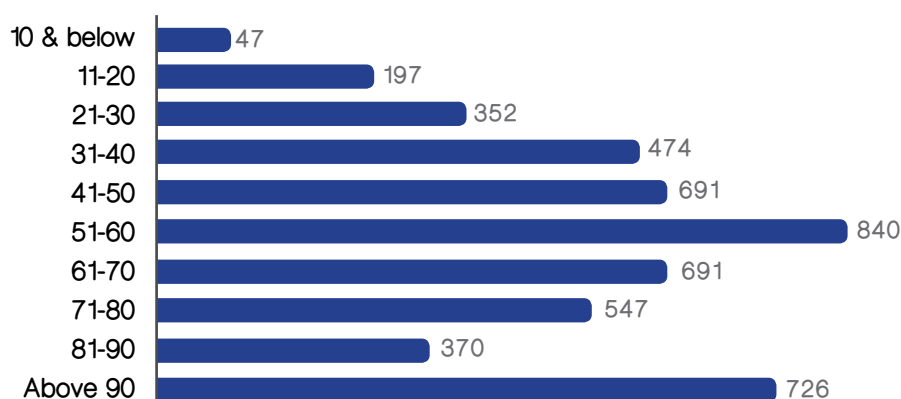
Number of new clients



Total number of registered clients

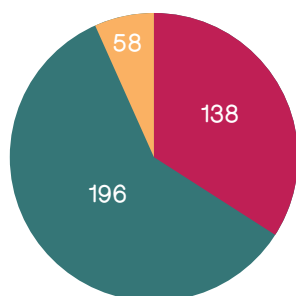


Age Distribution

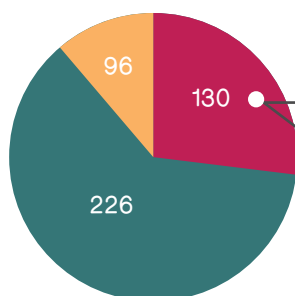


Not indicated: 1430

Output Indicator – Basic Programme Data



FY 2018/2019



FY 2019/2020



Cases Brought forward Total served Unique clients

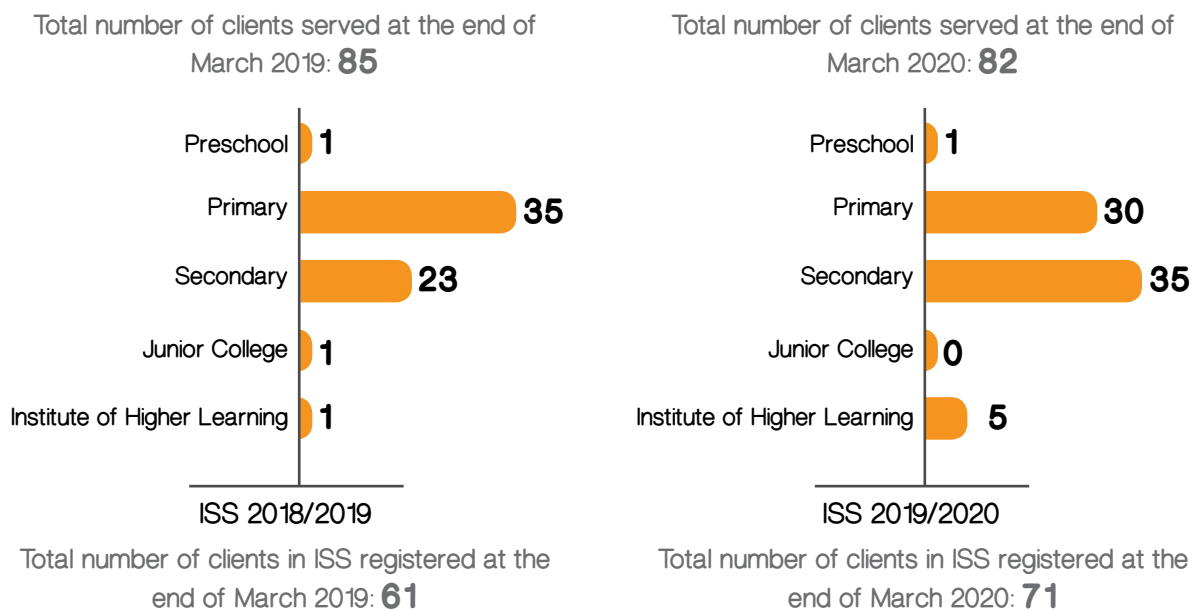
Note: These are issues presented by unique clients, who may come in with more than one issue.

Community Integration Support Services (CISS)

Itinerant Support Service (ISS)

The ISS programme is open to students with hearing loss, who are Singapore citizens or Permanent Residents attending pre-school 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.

Enrolment Statistics

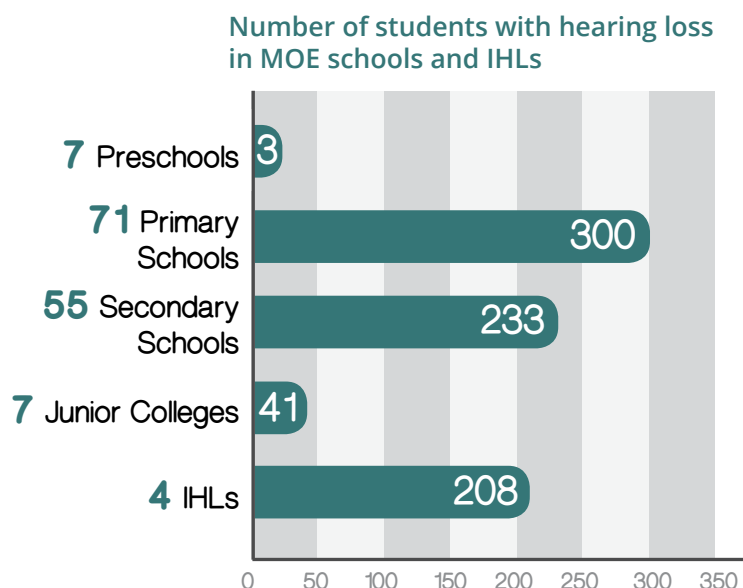


Students With Hearing Loss In MOE Mainstream Schools And Institutes Of Higher Learning (IHL)

This MOE-approved survey is done annually to find out the number of students with hearing loss in MOE schools and MOE-funded education institutions. This enables MOE and SADeaf to analyse the trend of the number of such students with hearing loss for the purpose of planning, resource and manpower allocations.

The invitations to participate in the survey were sent to the MOE Kindergartens, primary and secondary schools, JC/CI and the various IHLs in late April 2020. The e-survey was closed on 5 June 2020. For the survey, the schools were not obliged to participate.

In the survey, not all the students identified as having hearing loss were assessed by the schools and the students' parents/caregivers to be in need of services by SADeaf. Those who were assessed to need services such as learning support, speech therapy and counselling were referred to ISS.



ISS outreach efforts

ISS involvement with The Design for Change Singapore

On 7 January 2020, our ISS and DAS teams tied up with Social Change in Action (SOCH) to be part of the Design for Change Movement. This project aimed to empower children to drive change in our community through the power of design. We worked with a team of students from Outram Secondary School via interactive activities to work towards a more inclusive society.



ISS & DAS teams at Outram Secondary School

ISS outreach at NUH Medical Centre

On 23 March 2020, ISS engaged the National University Hospital's Ear, Nose and Throat (ENT) clinic in a sharing session. The NUH team learnt about our ISS programme and the new referral process for restructured hospitals and Social Service Agencies.



ISS Family Day at Gardens by the Bay

ISS held its inaugural Family Day on 7 December 2019 at Gardens by the Bay. It was attended by a total of 36 clients and their family members. Various activities for the entire family were conducted at the three main attractions – the newly refurbished Floral Fantasy, Cloud Forest and Flower Dome.

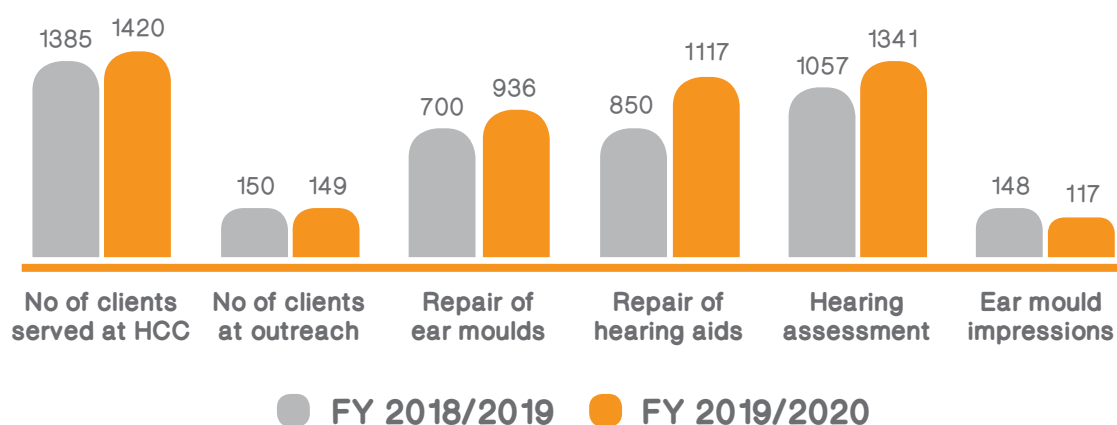


Community Integration Support Services (CISS)

Hearing Care Centre (HCC)

Staffed by a qualified audiologist and a senior audiology manager, the Hearing Care Centre (HCC) provides a full spectrum of hearing care-related services.

The HCC aims to assist in preserving the residual hearing of people with hearing loss and develop auditory processing ability through appropriate means; and provide affordable or free quality hearing care services to all clients of SADeaf. Besides hearing tests and consultations, clients and members can also obtain ear moulds made as well as purchase batteries and other accessories at discounted rates.



HCC collaborated with 'Hear Together', a group of undergraduates from Nanyang Technological University's Wee Kim Wee School of Communication and Information, to conduct a series of outreach activities to the elderly and their caregivers on age-related hearing loss issues. The activities included radio interviews with Capital 95.8PM and 96.3 Hao FM on 28 February and 9 March 2020 respectively, a Facebook livestream chat on hearing loss in conjunction with World Hearing Day on 3 March 2020, and outreach sessions at Heartbeat@Bedok on 7 and 10 March 2020.

Membership

Catergory	Junior	Ordinary	Life	Associate	Honorary	Total	Corporate
Deaf Members	5	168	268	4	1	446	1
Hearing Members	0	92	128	3	1	224	1
Total	5	260	396	7	2	670	2

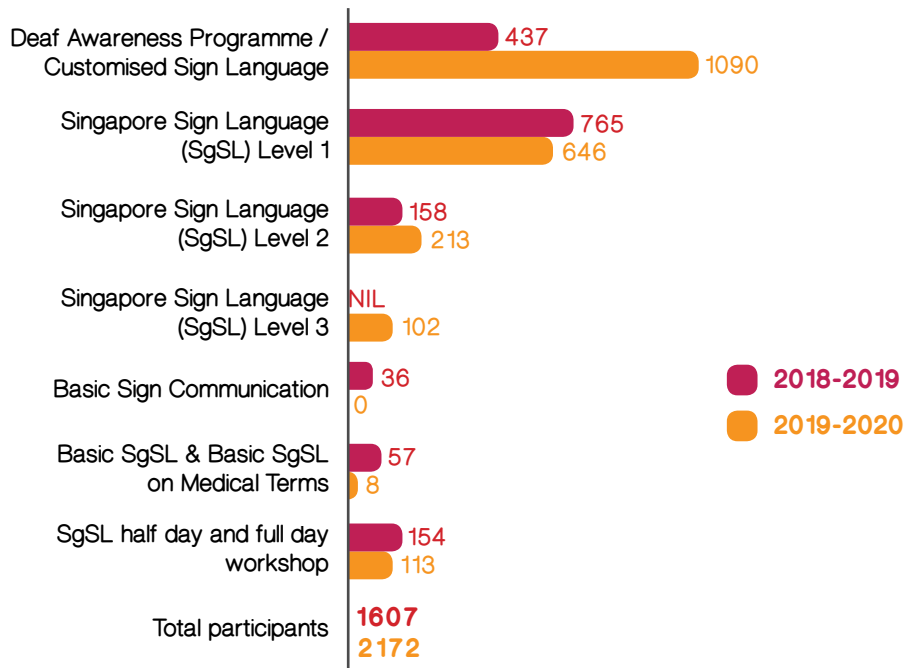
Total: 672

Deaf Access Services (DAS)

Sign Language

Deaf Studies

DAS conducted regular Singapore Sign Language (SgSL) courses and customised workshops as well as Deaf Awareness Programmes for the general public.



Objectives

- Gain insights into the Deaf Community and the diversity within.
- Promote awareness and positive communication with the Deaf Community.
- Gain a deeper understanding of accessibility needs of the Deaf community and evaluate gaps for improvement.
- Learn SgSL alphabets, basic sign language for daily communication, and communication strategies.

Singapore Sign Language (SgSL) Workshops

DAS offered SgSL workshops for families (with children aged 1 to 12) and teenagers (aged 13 to 15) to encourage bonding and communication via sign language. Topics taught included alphabets, numbers and basic vocabulary through interactive activities such as role-play, simple dialogue and storytelling. A “no-voice” teaching method was used to reinforce the learning experience.

Date	Events / Activities
10 – 13 June 2019	SgSL Workshop for Families
16 November - 7 December 2019	SgSL Signing Time Workshop For Families with Kid(s)
25 - 28 November 2019	SgSL Signing Workshop For Young Teens



Graduates of SgSL Workshop for Families.



Dennis Tan, a sign language instructor, showing the importance of expressions in SgSL.



Interaction among families during the breaks.



Children learning signs through play.



Student taking notes about signing.



Instructor Dennis teaching signs for animals.

Linguistics

DAS also undertakes SgSL linguistics research which includes developing a dictionary and holding townhall meetings. A major initiative on this journey is the online SgSL Signbank (www.sgslsignbank.org.sg) launched on 21 September 2019. It aims to collect signs used by the Deaf community in Singapore, document SgSL for research purposes, promote SgSL to the public, and support activities related to sign language. The SgSL Signbank is an ongoing long-term project.

Date

18 May 2019

Theme

SgSL Town Hall: Race and Religion

Library Story-Telling

Our public outreach comprises SgSL storytelling sessions narrated by Deaf storytellers at various public libraries across Singapore during the school holidays.

Stories	Date	Library
Jack and the Beanstalk The Tortoise and the Hare	19 - 22 June 2019	Bukit Batok Public Library Central Public Library Bedok Public Library Woodlands Regional Library
The Little Red Riding Hood The Three Billy Goats Gruff	10 - 13 September 2019	Jurong West Public Library Yishun Public Library Serangoon Public Library Cheng San Public Library
Rumpelstiltskin The Giant Turnip	10 - 13 December 2019	Bukit Panjang Public Library Sembawang Public Library Marine Parade Public Library Geylang East Public Library



Our storyteller interacting with an enthusiastic child using sign language.



Moses, the great storyteller, performs in SgSL.

Deaf Access Services (DAS)

Notetaking

	FY 2018/2019:	FY 2019/2020:
Total number of requests:	2999	3118
Fulfilled:	2254	2169

The notetaking service received an increased number of requests in FY 2019/2020 compared to FY 2018/2019. We also saw increased adoption of video conferencing software which led to an increase in the number of remote notetaking assignments.

Events

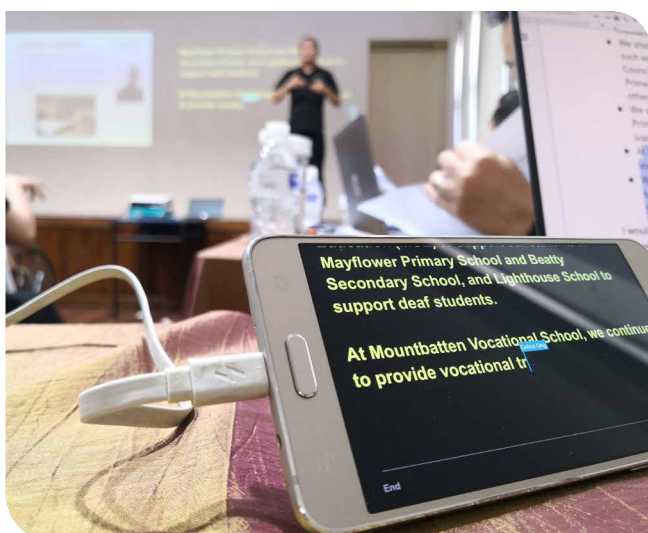
The notetaking service had been made widely available at educational institutions and received regular requests from various organisations, thanks to enhanced awareness of the service. Among the more prominent events served are the SADeaf Annual General Meeting, focus group discussions with Ministry of Social and Family Development, Asian Festival of Children's Content (launch and keynote address), Life after Death Autism Forum, Light to Night Festival 2020 Festival Forum at National Gallery Singapore among others.



Life After Death Autism Forum 2019. Live Notetaking was provided on a separate screen.



Focus Group Discussion with Ministry of Social and Family Development



SDeaf Annual General Meeting 2019. Projected live notes.

Deaf Access Services (DAS)

Sign Language Interpretation

The interpretation section provided access services to clients and the community in an increasing number of settings, ranging from local television programmes to national events such as the National Day Rally 2019. We were also encouraged to observe a rise in theatre interpreting requests and collaborations. An example was Singapore Repertory Theatre (SRT) conducting a well-received theatre immersion workshop for our interpreters.

Service Statistics

	FY 2018/2019	FY 2019/2020
Total Clients served (SL Interpretation)	679	533
Number of interpretation service hours rendered	4665	5899

Interpreted shows

Date	Theatre Company / Group	Show
13 April 2019	Singapore Repertory Theatre	The Truth
4-5 May 2019	Tapestry Playback Theatre	Never Rarely Sometimes Often
18 May 2019	Very Special Theatrics	Peter and the Wolf
10 Aug 2019	Singapore Repertory Theatre	Fantastic Mr Fox (in Mandarin)
14 Sep 2019	Wild Rice	Emily of Emerald Hill
25 Sep 2019	Very Special Theatrics	Goldilocks and the 3 Bears
27 Oct 2019	Tapestry Playback Theatre	Ties that Bind
2 Nov 2019	Singapore Repertory Theatre	Gingerbread Man
8 Dec 2019	Singapore Repertory Theatre	Sweeney Todd
14 March 2020	Singapore Repertory Theatre	Lifespan of a Fact

Interpreter Training

Date	Topic	Venue
Thursday, 25 Apr 2019	Theatre Immersion with Singapore Repertory Theatre (SRT)	Singapore Repertory Theatre (SRT)
Thursday, 2 May 2019, 23 May 2019	Community Interpreters' Refresher Course (2 sessions)	SADeaf
Thursday, 16 May 2019 Wednesday, 29 May 2019 Monday, 10 Jun 2019	Interpreter Bridging Workshop (3 sessions)	SADeaf
Friday, 12 Jul 2019	CET Programme: Interpreting On Screen	SADeaf
Tuesday to Saturday, 17 Sep 2019 to 21 Sep 2019	International Week of the Deaf: Interpreters' Booth - Raising Awareness about Sign Language Interpreting	Enabling Village
Thursday, 21 Nov 2019	CET Programme: Theatre Interpreting	SADeaf

The staff interpreting team conducted bimonthly Continuous Education Training (CET) as well as other ad-hoc workshops for specific audiences.

The Continuing Education Training (CET) sessions were carefully planned to account for the needs of interpreters to further hone technical skills in specialised niches such as in theatre and medical settings.

The new Refresher Courses helped existing Community Interpreters keep abreast of interpreting techniques. The short course also aimed to remind participants of the interpreter role, code of ethics, and reinforced their skills. The then current batch of trainees was invited to co-facilitate the sessions.

The Interpreter Bridging Workshop was targeted at individuals new to the interpreting scene. The workshop introduced the basics of interpreting and gave tips on improving interpreting skills independently. The weekly workshop, which ran for three consecutive weeks, were co-facilitated by staff interpreters and community interpreters.

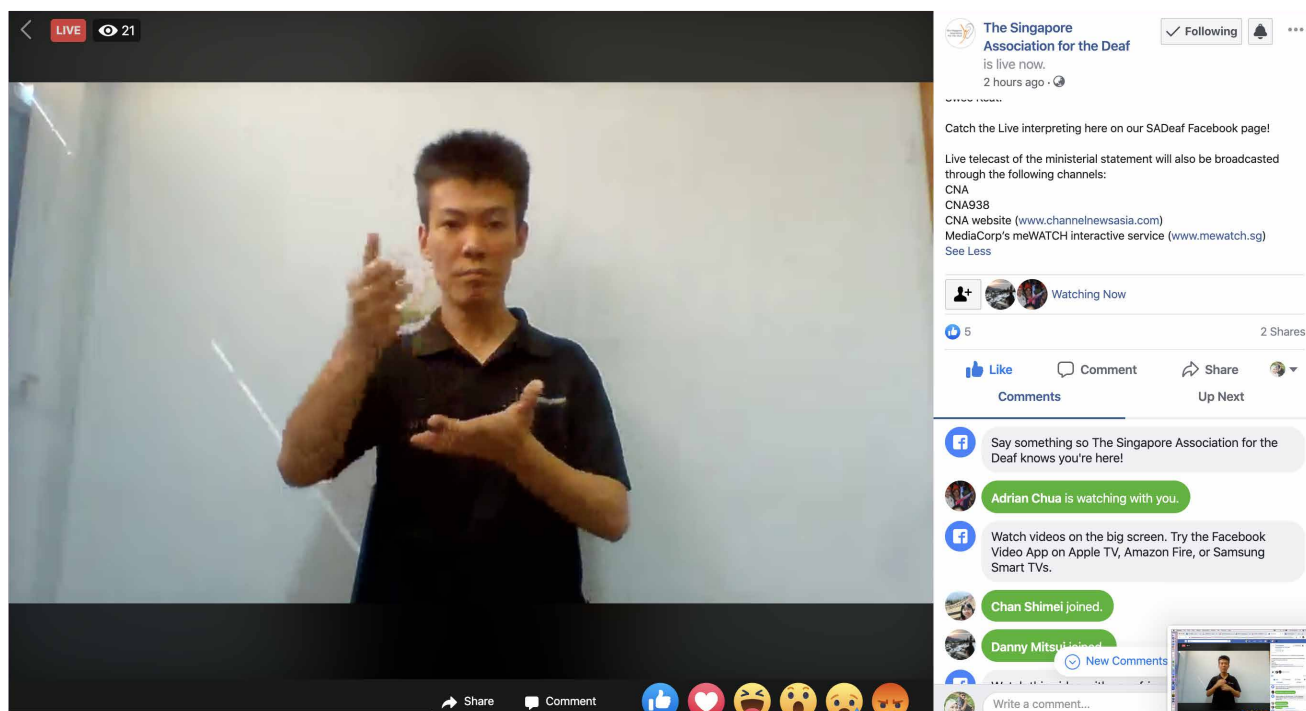
Television Programmes

Collaboration with production company, Poetry in Motion, for a local Malay telemovie "Mamaku Bibikku" featured on Suria channel. The film was a Mother's Day telemovie featuring a main character who is deaf and half the dialogue was in Singapore Sign Language. The filming took place in Singapore and Surabaya, Indonesia. Our deaf and hearing interpreters were engaged as advisors and worked in rotation on set.

Collaboration with production company, Papahan Films, for a short film "Ketupat" (on Hari Raya Aidilfitri 2019) on Suria channel.

Video Remote Interpreting

Because of the worldwide COVID-19 pandemic, our interpretation team accelerated our initiative on providing video-based interpreting sessions for clients. Interpreters started working from an offsite hub, either in the office or home, and made use of remote video conference platforms.

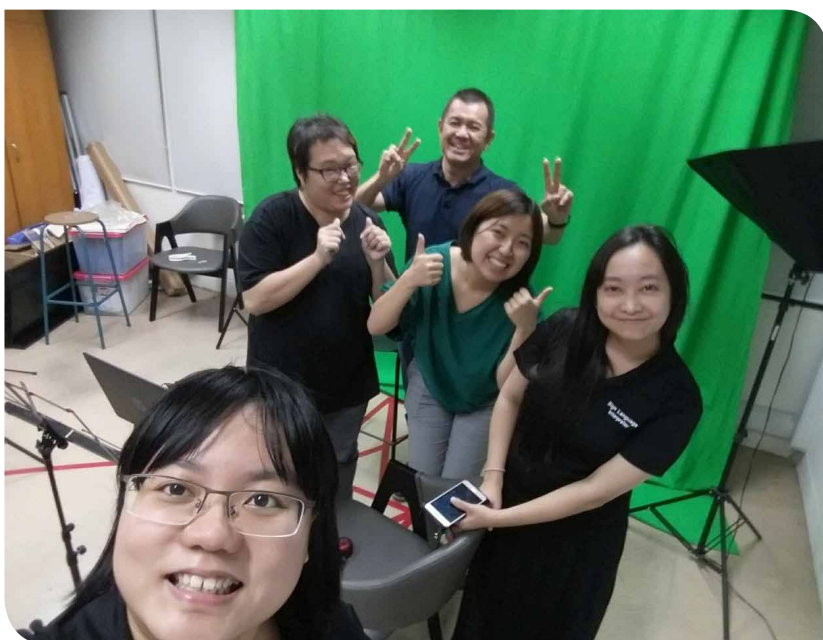


26 March 2020: Live Sign Language Interpretation for ministerial statement on additional COVID-19 support measures by DPM Heng Swee Keat. Live interpreting was shared on SADeaf Facebook page.

World Association of Sign Language Interpreters (WASLI) 2019 Conference and World Federation of the Deaf (WFD) 2019 Congress from 15 to 27 July 2019



Our Senior Interpreter, Ms Hanna Omar (second from right), together with delegates from other nations, attended the WASLI conference and WFD Congress 2019 in Paris, France, and represented Singapore at the WASLI-Asia meeting.



**Continuing Education
Training (CET) Workshop**
Interpreting on Screen



**Interpreter Bridging
Workshop**
*From the smiles on their faces, you could
tell it was one fulfilling session!*



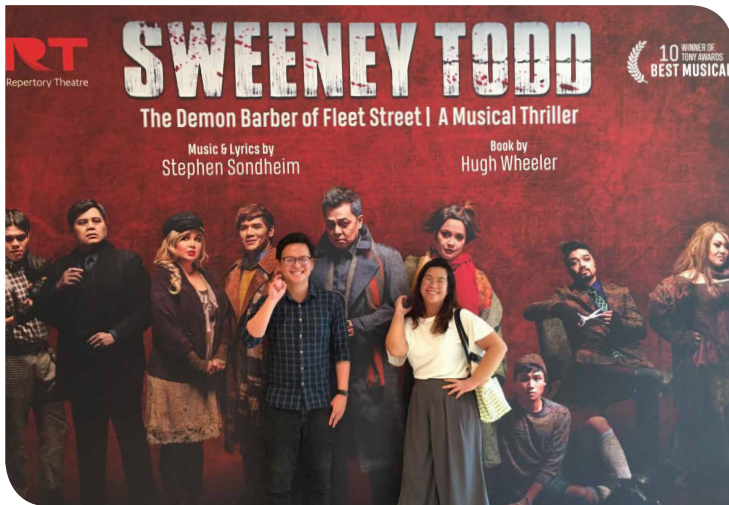
**Interpreter Training Batch
2019/2020**

Appreciation Day for Community Interpreters and Notetakers



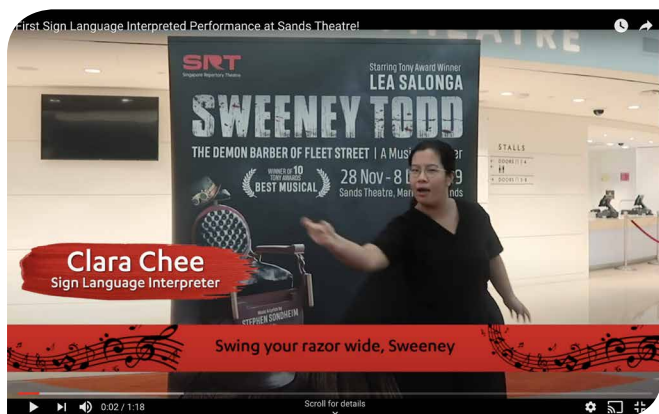
A fun-filled day of art-jamming to celebrate and recognise contributions of Community Interpreters and Notetakers.

Theatre interpreting: Community Interpreters, Jaryl and Clara, for SRT's Sweeney Todd. This show marks our inaugural appearance at Sands Theatre, Marina Bay Sands!



Theatre Immersion Workshop with Singapore Repertory Theatre





Left: Community interpreter, Clara Chee, rocking out Sweeney Todd's. Right: Staff interpreters Teo Zhi Xiong and Hanna Omar for The Truth



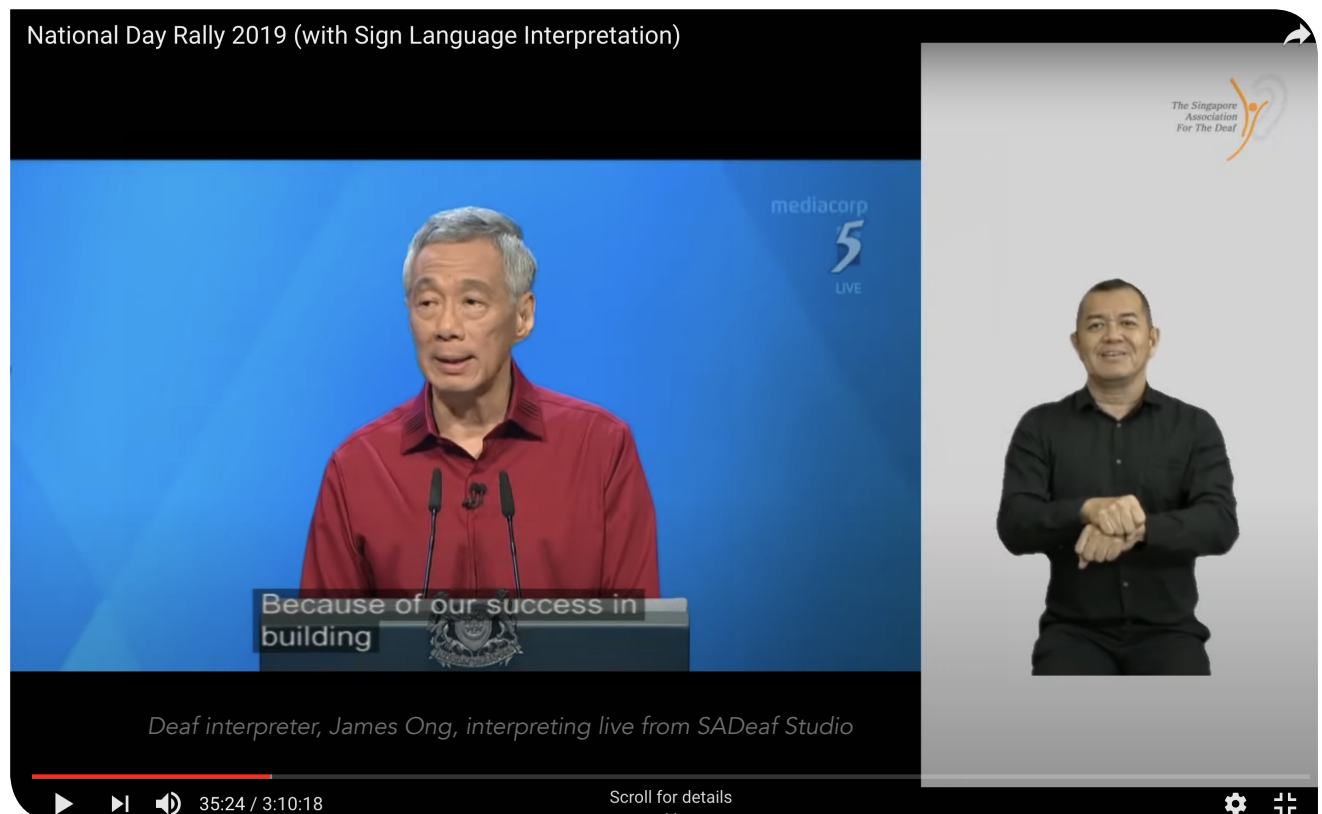
Community interpreter, June Ang, went solo for SRT's The Gingerbread man

Tapestry Playback Theatre's "Ties That Bind"



Staff interpreters, Teo Zhi Xiong and Claudine Chan with a live captionist provided access for the show

National Day Rally held on 18 August 2019



Deaf interpreter, James Ong, interpreting live from SAdDeaf Studio

Budget Statement 2020 - Livestream from Mediacorp Studios on 18 February 2020



Staff interpreters (From left): Rashidah, Amirah, Hanna, Zach

International Week of the Deaf

SADeaf organised the International Week of the Deaf (IWD) and International Day of Sign Languages events under the theme "Sign Language Rights for All!" from 17 to 20 September 2019, the focus was on Deaf awareness activities for the public through information banners, storytelling and poetry sessions, games and talks held at Enabling Village. This climaxed on 21 September with the Deaf Achievers Award ceremony which honoured Friend of the Deaf, I-Love-You, and Outstanding Deaf (Primary, Secondary, Tertiary, Vocational Training and Special Talent) award winners.



Deaf Achievers Award winners with guest of honour Mr Sam Tan Chin Siong, Minister of State, Ministry of Foreign Affairs & Ministry of Social and Family Development, alongside the President of SADeaf Mr Marini Martin Vincent.



Members of the public attended the presentations and performances by guest speakers and the SADeaf sign language instructors in the evening.



GOH Mr Sam Tan with SADeaf President Mr Martin Marini and Mdm Mona PANG, daughter of the late Mr Peng Tsu Ying (third to fifth from left)



Students from Lighthouse School brought the audience to the world of Snow White and the Seven Dwarfs.



Deaf youths sharing their experience from the World Federation of the Deaf Youth Camp 2019 in Paris.



Public practising their non-verbal communication skills through the telephone line game.



Signifiqu delighting the audience with their song-signing performance.



Our instructor Mr David Lee telling his story in SgSL.

Corporate Affairs (CA)

Fund Development

The corporate affairs team organises fundraising activities to support SDeaf's operations and programmes which serve the Deaf and Hard-of-hearing community. The department also manages communications and public relations, raise awareness of the organisation's work, and handles volunteer management.

Key fundraising events in the financial year included:

Deafinitely Durian - 7 September 2019

Mount Vernon Secondary School Reunion - 19 October 2019

Siglap Community Centre Fundraising - 3 November 2019

Children's Charity Association Fair - 9 November 2019

Christ Methodist Church - 17 November 2019

Christmas Tree Lighting - 24 November 2019

Ernst & Young Christmas Bazaar - 5 December 2019

Christmas Wonderland - 13,14, 21 December 2019

Youth for Causes (YFC): Silent Melody, Project Hear Me Out and Project Empyrean as well as participating schools Victoria Junior College, Cedar Girls' Secondary School, Republic Polytechnic, Anderson Serangoon Junior College, Anglo Chinese Junior College, Jurong Pioneer Junior College, Nanyang JC, National JC, Raffles Institution, Saint Andrews JC, Saint Anthony's Canossian Secondary School, Tampines Meridian JC, Temasek JC, Temasek Polytechnic (Design School).

Placement of Donation Boxes

SDeaf would like to express our gratitude to Marina Bay Sands, Sivantos and Aranda Club for allowing us to place our donation boxes at their venues.

Clients' Stories

Two major fundraising initiatives were Yuogan's Story and Rashidah's Journey, which touched on how SDeaf had helped them overcome the odds in their respective educational journey and early years.

Ambassadors

SDeaf welcomed aboard four new ambassadors which share with us the common goal of building an inclusive society. - Asia Farm F&B Pte Ltd, Grab, Taylor and Francis Asia Pacific, and Watch Water (S) Pte Ltd

Among our collaborations with our new ambassadors were:

- Purple Care Project encouraged inclusivity in employment and featured Deaf talents Nurul Humairah (Mairah) and Isabelle Lim.

- SDeaf conducted a Deaf Awareness Programme for Taylor and Francis Asia Pacific and also set up a donation booth at the company premises.

Events

Purple Parade

Joined by volunteers from the Taylor & Francis Asia Pacific and Grab, 178 participants, including our clients and members, marched for SDeaf in the Purple Parade Contingent, SDeaf's largest ever contingent for this annual event. Asia Farm F&B Pte Ltd also sponsored its Purple Tea in support.

Volunteer Management

Volunteers are important assets to SADeaf. They contribute in a variety of ways by committing their time and effort to benefit SADeaf and the Deaf, Hard-of-hearing and Deafblind community.

Recruitment

March 2019 - **38**

April 2019 - **21**

May 2019 - **31**

June 2019 - **24**

July 2019 - **34**

August 2019 - **18**

September 2019 - **24**

October 2019 - **11**

November 2019 - **27**

December 2019 - **22**

January 2020 - **23**

February 2020 - **18**

March 2020 - **14**

Volunteer Programmes

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	Objective
14 Jun 2019	Prata making workshop	The event allowed participants to have an up-close demonstration on how prata is made, and to have hands-on experience at making it! Participants had their fill of free-flow prata and were individually presented with a Prata Scholar Certificate.
20 Jul 2019	Personal Finance 101 Workshop by Seedly	An educational workshop to equip participants with financial literacy skills, including basics of personal finance, investment strategies and using technology in managing finance.
17 Aug 2019	Mooncake making workshop	Hands-on workshop where participants get to learn and make mooncakes from a professional pastry chef.
13 Oct 2019	Educational Tour at National Gallery Singapore	An educational tour of National Gallery capturing bicentennial history of Singapore.
26 Oct 2019	1M65 Sharing Session by Mr. Loo Cheng Chuan	Talk on financial growth by Mr Loo Cheng Chuan on how to build wealth.



Personal Finance 101 for Adults in Singapore Workshop held in conjunction with local fintech company Seedly



At an educational tour of National Gallery Singapore with docents and interpreters



An insightful afternoon exploring various galleries through interactive multimedia and lessons in history



An the immersive multimedia show City Hall: If Walls Could Talk



A sharing session led by Mr Loo Cheng Chuan, founder of the 1M65 Movement (1 Million by 65)

Signifique

Signifique celebrated its 10th Anniversary on 16 May 2019. Deaf and hearing members interacted at a party with buffet and games, and the group also received many well wishes through videos. The group also took part or performed at the following events during the year:

1. Conducted a song-signing session for YMCA beneficiaries at SG Enable on 11 June 2019
2. Youth For Causes at SingPost Centre on 30 August 2019
3. International Week of the Deaf (IWD) at SG Enable on 21 September 2019
4. Purple Parade at Suntec City on 2 November 2019
5. Children's Charities Association Annual Fair at Ngee Ann City Civic Plaza on 9 November 2019
6. Children's Christmas Party at Tanglin Club on 7 December 2019
7. Christmas Dinner with Mountbatten Vocational School at Siloso Beach Resort on 24 December 2019
8. Chinese New Year celebration at SADeaf on 1 February 2020





Another major highlight was coordinating a song-signing video from “The Light” by Mediacorp, which showed our support and encouragement to all frontline heroes who cared for Covid-19 patients. Signifique members performed together with Sadeaf Deaf staff and Singapore Polytechnic Sign Language Club members in this video.

Social Group of the Deaf

The Social Group of the Deaf (SGD) organised events for its members throughout the financial year, as follows.

A two-day-one-night durian trip to Malacca took place on 20 and 21 July 2019. Forty Deaf participants visited places made accessible by SAdEaf's communication access services. Highlights included the night market at Jonker Walk, a durian plantation in Tangkak, the Yong Peng Fortune Dragon and the famous Yong Hin Fuzhou biscuit shop. The trip also allowed Deaf participants to make new friends and bond with each other.

2019 also marked the fifth anniversary of SGD's founding. To celebrate the occasion, SGD hosted a high tea at the Goodwood Park Hotel on 14 September 2019, gathering together past SGD Committee members with the support of the Executive Council members and the Executive Director.

On 11 November 2019, SGD organised a trip to Gardenia Bread Factory. Ms Michelle Buan from the factory shared on the various types of bread and the health benefits.



SGD organised a Christmas party on 14 December 2019 at the Royal Plaza on Scotts for members of the Deaf community. It was well attended by 60 clients as well as our supportive sponsors – Mr Barry Clarke from Taylor and Francis Asia Pacific and Mr Wong Loke Hsien from Asia Farm F & B Pte Ltd. Besides tucking into a sumptuous buffet spread, it was a night of fun and games led by the emcee Amy Ho and fellow SGD Committee members – William Tan, Peter Chia, Sunny Tian and Tay Lay Hong. The highlight of the evening was the mystery prize of a trip to Batam, which was generously sponsored by EU Holidays Pte Ltd.

Recognition and Appreciation

Lifetime Achievement Award

This award, given for the first time, honoured and recognised the contributions of Singapore's Deaf pioneer educator and leader, the late Mr Peng Tsu Ying. Mr Peng had devoted over three decades of services to the Deaf community. He was a teacher and founding principal of the first school for the Deaf in Singapore.

Deaf Achievers' Awards 2019

The following Awards were given in recognition of outstanding Deaf or hard-of-hearing individuals who excel in their studies, sports or talents; teachers and staff who are dedicated in teaching/serving the Deaf or organisations that have been long-serving supporters of SADeaf.

Outstanding Deaf Student (Secondary education) Award: Gan Jun Huan

Outstanding Deaf Student (Tertiary education) Award: Quek Hwee, Kimberly

Outstanding Deaf Sportswoman Award: Adelia Naomi Yokoyama

Special Talent Award: Angel Chua Lay Keng

I-Love-You Award (Sapphire)

Marina Bay Sands Pte Ltd
Regular Service Project for the Deaf Community (RSPDC)

I-Love-You Award (Diamond)

Kuan Im Tng Temple (Joo Chiat)
Estate of Henry Bolter (Deceased)
Fullerton Fund Management Company Ltd
Kentucky Fried Chicken Management Pte Ltd
Karexparts Pte Ltd
Sivantos Pte Ltd

Staff Long Service Award

Khor Mui Lan (30 years)
Ng Ah Ngoh (20 years)
Nur Amirah Binte Osman (5 years)
Siti Rohanna Binte Omar (5 years)
Nuryaminah Binte Rustam Pane (5 years)

Support at Designated Schools

Mayflower Primary School (MFPS)

Enrolment

There were three students in Primary 2, and six students in Primary 3.



Programmes and Activities

Academic Programme

- A Specialised Teacher of the Deaf co-teaches English, Math and Science 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 students are pulled out into the Hearing Loss Resource room and receive pre-teaching or re-visiting English, Maths and Science lessons.
- The students also receive lessons on Bedrock Vocabulary, Deaf Culture and Singapore Sign Language (SgSL) during the pull-out periods.

Enrichment Programme

- About forty Primary 1 and two hearing students took up SgSL Enrichment classes from July to September 2019.
- An SgSL class for teachers commenced in February 2020.
- A Caregiver SgSL class was started in February 2020.
- Primary 3 students were enrolled in various Co-Curriculum Activities (CCA) in January 2020 – two in Art Club, one in Infocom Club and three in tchoukball/volleyball.



School Environment

- Each Primary 1 student with hearing loss was assigned two Primary 5 buddies for one semester. The buddies helped them during recess and familiarised them to the school environment.
- To facilitate communication, the Primary 5 buddies were taught SgSL in November 2018. All students in both classes signed the national anthem, national pledge and school song every day in the school hall or classroom.
- The Deaf students were seated next to hearing students in class to encourage communication.
- During music lessons, the whole class was taught how to sign songs in SgSL.
- Visual signs were put up at the food stalls to show the different food or drinks sold and the prices.
- Videos shown in the school hall or classrooms have Closed Captions (CC) whenever possible.



Special Events

- The Primary 1 cohort went on a Learning Journey at the Singapore Zoo in July 2019.
- As part of a Deaf Culture lesson, Isabelle Lim, former student of the Singapore School for the Deaf, was invited to MFPS in February. She shared with our students about her growing-up years and encouraged them to study hard.
- As part of the school's Programme for Active Learning (PAL) Programme, the Primary 2 students participated in the Swim Safer Programme from July to September 2019.
- On 8 August 2019, National Day activities were celebrated at the Yio Chu Kang Stadium. Twelve Primary 2 students, both Deaf and Hearing, led the school in the song signing of "Our Singapore", a song composed by local singer JJ Lin.
- A feature on the integration programme at MFPS was reported in the Chinese newspaper Lian He Wan Bao (联合晚报) on 27 October 2019.
- Our students participated in the MFPS Fiesta on 16 November 2019. They helped to run game stalls and the profits were donated to four charitable organisations.



Support at Designated Schools

Beatty Secondary School (BSS)

Enrolment

Level / Class	Total no. of students
1NT	2
1NA	1
2NT	7
3NT	4
4NT	1
Total	15

Legend: NT: Normal Technical, NA: Normal Academic

Enrolment as of 31 March 2020

Academic Results Of Deaf Students

Results of GCE 'N' Levels for 2019:

For the GCE 'NT' levels, six students sat for the examinations and all of them were admitted to Institutes of Technical Education (ITEs). Of them, Lee Yong Cheong was among the top three students in the entire school cohort.

Programmes and Activities

Academic/Enrichment Programmes

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

Our partnership with the NUS Captains Deaf Committee continued, and a series of workshops on the theme 'Deaf Identity' was held. The exchange of ideas and opinions during the discussions fostered a greater understanding of the Deaf community.





Visit from President Halimah Yacob

Students with hearing loss get more help at Beatty Sec

More help is on hand for Beatty Secondary School students suffering from hearing loss.

A new hearing loss resource room called D'Connect has been set up to cater to their learning needs.

The room's resources include air-conditioning for noise reduction, a smart TV for visual learning, movable furniture and partitions so students can change seating arrangements easily, and a sofa set that they can use during counselling.

Beatty Secondary School has been designated by the Education Ministry for students with hearing loss.

President Halimah Yacob, who officiated at the opening of the room yesterday, noted that it was important to help students with special needs integrate into mainstream schools.

"Integration is good for them be-



President Halimah Yacob being briefed by Secondary Four Normal Technical hearing loss student Khoo Si Tian, 18, during a tour of Beatty Secondary School's specialised room yesterday. ST PHOTO: KEVIN LIM

cause it helps to create self-confidence. It helps them to acquire competencies and skills, which are needed when they go out to work," said Madam Halimah.

"But for integration to take place

in schools, it is important that there are investments – in resources, and particularly in training teachers who are able to deal with students with special needs.

"Creating an enabling environ-

ment for the students with special needs shows that they can develop, learn with the other students (and) that's really important," she said.

Jolene Ang

President Halimah Yacob's Visit

The President of Singapore, Mdm Halimah Yacob visited the school on 22 February 2019 and officially opened the newly renovated classroom for our students with hearing loss. The specially designed classroom, known as D'Connect, features collapsible, soundproof partitions, making it conducive for small group discussions and counselling sessions.

During her visit, Mdm President learnt more about Deaf education in the school, as narrated by one of our students, Khoo Si Tian.

We were also active in sporting events throughout the year.

47TH NATIONAL ATHLETICS CHAMPIONSHIPS

Our students took part in the 47th annual track and field competition organised by the Singapore Disability Sports Council (SDSC) on 16 March 2019.

Results

TRACK EVENT				
100 m	Men Open	Muhammad Nur Syahir b Haroon	14.60 s	Gold
100 m	Women Open	Khoo Si Tian	19.71 s	Silver
200 m	Men Open	Lim Jun Hao	35.30 s	Gold
400 m	Men Open	Lim Jun Hao	1 min 17.26 s	Gold
1,500 m	Men Open	Muhammad Nur Syahir b Haroon	6 min 15.94 s	Gold
FIELD EVENT				
Javelin	Men Open	Muhammad Haziq b Razali	18.13 m	Gold
Javelin	Men Open	Lee Yong Cheong	13.83 m	Silver
Javelin	Women Open	Khoo Si Tian	11.12 m	Gold
Shot Put	Men Open	Lee Yong Cheong	5.14 m	Gold
Shot Put	Men Open	Chee Zi Xiang	4.30 m	Silver

5TH NATIONAL DEAF GAMES

The fifth edition of the National Deaf Games, organised by the Deaf Sports Association, was held at the Singapore Badminton Hall on 7 July 2019.

Results

EVENT		
Men's Double	Alex Liew	Gold
BOYS U18	Alex Liew	Gold
	Jonathan Miles Chua	Silver
	Muhammad Haziq bin Razali	Bronze

PESTA SUKAN 2019

BSS was invited to participate in Pesta Sukan 2019 leading up to National Day. The games, which was part of Singapore's Bicentennial celebrations, was organised by GetActive! Singapore. This was Beatty's inaugural participation in the event, which also saw three alumni compete as well.

Results

TRACK EVENT					
100 m	Boys U18	Muhammad Haziq b Razali	15.40 s		Gold
100 m	Boys U18	Jonathan Miles Chua Zheng Yu	16.90 s		Silver
100 m	Boys U20	Muhammad Nur Syahir b Haroon	14.67 s		Gold
100 m	Boys U20	Amirul Afiq b Rozlan	Alumni	14.67+ s	Silver
100 m	Men Open	V Yuogan	Alumni	14.84 s	Gold
100 m	Women Open	Gan Jun Huan	Alumni	19.39 s	Gold

HAW PAR NATIONAL YOUTH ATHLETICS CHAMPIONSHIPS 2019

Organised by SDSC, the National Youth Athletics Championships saw Deaf students from Beatty take part for the first time. Our Under-20 Deaf squad did the school proud by reaping a bumper crop of 12 medals.

Results

TRACK EVENT					
100 m	Girls U14	Nursyafinaz bte Abdullah	18.49 s		Gold
100 m	Girls U17	Avlynn Ng	18.21 s		Gold
100 m	Girls U17	Mu Chuhong	18.34 s		Silver
100 m	Girls U20	Chong Zi Xuan	26.76 s		Gold
100 m	Boys U17	Alex Liew	15.70 s		Gold
100 m	Boys U20	Muhammad Nur Syahir b Haroon	14.92 s		Silver
100 m	Boys U20	Muhammad Haziq b Razali	14.91 s		Gold
200 m	Boys U17	Jonathan Miles Chua Zheng Yu	34.42 s		Gold
200 m	Boys U20	Muhammad Nur Syahir b Haroon	31.33 s		Gold
FIELD EVENT					
Shot Put	Girls U17	Mu Chuhong	3.27 m		Gold
Shot Put	Boys U17	Jonathan Miles Chua Zheng Yu	4.35 m		Gold
Shot Put	Boys U20	Muhammad Haziq b Razali	5.77 m		Gold



Our students put up a mime item at our Awards and Achievement Day

Awards and Achievement Day

Our students with hearing loss showcased their performing arts skills in a mime item during the Awards and Achievement Day. It was well-received by guest of honour Mrs Lucy Toh, Director of Special Education Branch.



The students put up a song and dance performance during assembly as part of the IWD celebrations.

International Week of the Deaf (IWD)

The students performed a song-and-dance item during assembly to commemorate the IWD. With volunteers from the National University of Singapore College of Alice and Peter Tan, they set up a booth for their hearing peers to learn more about Deaf awareness.



Highlighting Our Resource Teachers

Two of the Resource Teachers from MOE, Mr Lim Chin Heng and Mdm Yong May May, received the Special Appreciation Award and the 30th Long Service Award respectively.

The team welcomed Ms Tan Seok Ting, who joined in Term 3, 2019.



Visit to Istana

On 18 November 2019, the school's Resource Teachers and students with hearing loss, together with students with visual impairment from Ahmad Ibrahim Secondary School, visited the Istana for a picnic, by invitation from President Halimah Yacob. Volunteers from the Youth Corps Singapore hosted games for the students.

Support at Designated Schools

Lighthouse School

One SADeaf teacher was seconded to Lighthouse School (LHS) to provide support to the 32 enrolled students with hearing loss in the following areas:

- Taught Primary 4 Maths and Science
- Taught Drama in Education & SgSL lessons for all students with hearing loss
- Conducted Maths and Science after school remedial lessons
- Teacher in-charge of Multimedia Club under Co-Curricular Activities (CCA)
- Teacher in-charge of LHS Camp 2019 held at the NACLI
- Organised drama group performance at the LHS Prize-Giving Day 2019
- Led LHS students to perform a skit at SADeaf's International Week of the Deaf (IWD) event
- Conducted SgSL Level 1 and 2 courses for LHS colleagues

Little Hands Bilingual-Bicultural Programme (LHBBP)

The LHBBP aims to provide a learning environment in which pre-school children can learn through play and exploring their surroundings. Its flexible curriculum includes activities appropriate for the children's cognitive and learning development. The programme also provides a social environment for children to practise the linguistic and social skills developed at home and in class in a broader social setting.

The academic programme focuses on:


- Preparatory linguistic work for Primary 1
- Preparatory Maths skills for Primary 1
- SgSL lessons for communication and instruction taking
- Reading skills and monitoring of reading age gaps

The LHBBP is supported by one hearing adjunct community teacher and one deaf assistant teacher.

Mountbatten Vocational School

as at 31 March 2020



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

ENROLMENT

Enrolment for Mountbatten Vocational School (MVS) as at 31 March 2020

	Percentage of Total Cohort				Total (%)	Total
	HL	ID/ASD/DS	Multiple	NA		
Year 1						
1.1 to 1.4	-	38%	-	29%	67%	44
Year 2						
ISC Food & Beverage Service	2%	11%	2%	5%	18%	11
ISC Food Preparation	-	5%	-	5%	10%	7
ISC Housekeeping Operations	-	-	-	2%	2%	1
Non-ISC Programme	-	3%	-	-	3%	2
Total	2%	57%	2%	40%	100%	65

Legend: HL: Hearing Loss, ID: Intellectual Disability, ASD: Autism Spectrum Disorder, DS: Down syndrome

School Profile

MVS is an Approved Training Centre (ATC) which conducts the ITE Skills Certificate (ISC) training programme. It caters to students with various disabilities such as hearing loss, intellectual disability, Autism Spectrum Disorder (ASD) and Down syndrome. Currently, MVS offers the ITE Certificates in Food Preparation, Food and Beverage Service, and Housekeeping Operations.

Meeting Industry Needs

For the 2019 cohort, 59% met the overall performance criteria in the core component subjects, and progressed to the Year 2 work-based training (Industrial Attachment) segment. For the cohort, the attrition rate was 16%, while 25% of the cohort was placed on review for an extended ISC training programme.

The promotion rate for the 2019 cohort doing the Year 1 ITE ISC training programme was as follows:

Number of Year 1 Trainees	Number Which Met Criteria and Progressed	Number Retained
46	22	20
100%	48%	43%

Making it to the Finishing Line

For the 2018 cohort, a total of 33 trainees progressed to Year 2 in January 2019, of whom 23 had successfully completed the ISC work-based training on 15 November 2019 and were awarded the ITE Skills Certificates in July 2020. Eight students received the MVS Vocational Training Certificates.

Number Admitted	Number Met Criteria and Completed Year 2 ISC Work-Based Training Successfully	Number Placed in Non-ISC Programme
33	23	8
100%	70%	24%

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 20 ISC trainees who successfully completed the programme were offered employment; seven took up the offers.

The conversion from training to employment placement for trainees in the 2018 cohort in the Year 2 Work-Based Training was as follows:

	Number of Trainees in Year 2 Work-Based Training	Number completed programme successfully	Offered Employment as at March 2020
Food Preparation	7	7	4
Food & Beverage Services	9	9	7
Housekeeping Operations	9	7	4
Non ISC Programme	8	8	5
Total	33	31	20

The 20 trainees who completed their work-based training successfully were offered employment. At the time of this report, 15 of them were still employed. Those who did not take up the offers were due to parental wishes or National Service.

Work-Based Training Partners for the Year 2019

MVS would like to thank the following companies for participating as our work-based training partners in 2019:

Sector	Work-Based Training Partners
Food and Beverage Service Food Preparation Housekeeping Operations	ArtBites Burger King Crowne Plaza Hotel Fairmont Hotel Fragrance Hotel Peninsula Excelsior Siloso Beach Resort Pte Ltd Sodexo Spinelli Swensen's

Financial Assistance

MVS ensured that trainees were provided with adequate assistance to enable them to meet school-related expenses through the disbursements of the School Bursary Project, School Pocket Money Fund, South East Edu Assist Fund and The Singapore Buddhist Lodge Education Foundation Bursary Award.

PROGRAMMES AND ACTIVITIES

In collaboration with volunteers and partners in the community, MVS provided a variety of programmes and activities to enrich the learning journey of the trainees. Some highlights were:

Graduation for Year 2017 Cohort (completion in November 2018)



Mrs Lucy Toh, the guest of honour; Mr Gregory Wee, the Chairman of MVS SMC, with staff and graduates

After two years of training, the 2017 cohort trainees were rewarded for their hard work during the graduation ceremony held on 4 August 2019 at the Temasek Club. We were honoured by the presence of Mrs Lucy Toh, the Divisional Director of Special Educational Needs Division, Ministry of Education, who graced the occasion as our guest of honour.

The ceremony was attended by 120 invitees who included Year 2 trainees, graduates, staff, work-based training representatives, School Management Committee members, Executive Council members, parents and guests. Our guest of honour presented the certificates to the graduates.

Children's Charities Association Christmas Carnival and Walkathon



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

SODEXO Servathon

Sodexo is a global company operating in 67 countries and serving 100 million consumers daily. Sodexo employees had launched Stop Hunger, a non-profit network to help local communities permanently escape hunger and malnutrition.

For its Servathon 2019 initiative, Sodexo dedicated an entire month to various activities to raise funds for MVS and The Food Bank Singapore. Highlights included a carnival for the beneficiaries of MVS, comprising of food/game booths, a car wash service, nutrition demonstrations and energetic performances. The employees of Sodexo also helped to beautify the school by cleaning the building, removing bulky items and repainting the training restaurant.



SMU Challenge and Purple Outings



SMU has been a partner with MVS for the past three years, organising activities through the year for our trainees and raising funds for the school. In 2019, the SMU team organised six activities for our trainees, including roller-blading sessions, a terrarium class and an experiential trip to Fort Canning Park, a self-defence workshop, a baking class and leather-making workshops. The finale of this collaboration was a fundraising drive held at the SMU Campus on 7 September 2019.

Inclusive Sports Festival



Trainees enjoying one of the games at the Inclusive Sports Festival @ Tampines Hub

On 1 August 2019, the whole school participated in the Inclusive Sports Festival @ Tampines Hub organised by SportCares. The trainees had fun trying out a variety of sports and games including archery, lawn bowling, mechanical horse-riding and virtual games.

MVS Year-End Celebration



MVS celebrated the completion of yet another year of hard work and accomplishments on 14 November 2019 with games, a fashion show, prize-giving ceremony and a sumptuous buffet cooked by staff and trainees. Joy, laughter and some tears were present as the seniors bid farewell to their teachers and friends.

Financial Statements

as at 31 March 2020

THE SINGAPORE ASSOCIATION FOR THE DEAF
Registration No. S62SS0061C

**Audited Financial Statements For The
Financial Year Ended 31 March 2020**

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THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT BY THE EXECUTIVE COUNCIL FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

In the opinion of the Executive Council, the financial statements of THE SINGAPORE ASSOCIATION FOR THE DEAF (the 'Association') are drawn up in accordance with the provisions of the Societies Act, Chapter 311, the Charities Act, Chapter 37 and other relevant regulations and Financial Reporting Standards in Singapore so as to present fairly, in all material respects, the state of affairs of the Association as at 31 March 2020 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.

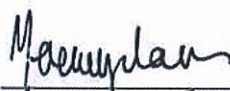
The Executive Council, comprising the following, has on the date of this statement, authorised the issue of the financial statement.

President	: Marini Martin Vincent	
Vice-president	: Gregory Wee Chong Yeow	
Vice-president	: Zahabar Ali	
Vice-president	: Tay Lay Hong	
Vice-president	: Eric Tseng Hao Chun	
Honorary Secretary	: Wong Ee Kean	
Honorary Treasurer	: Chan Sek Wai	
Council member	: Steven Lee Chee Phat	
Council member	: Chew Mun Kai	
Council member	: Leonard Jim Jiun Yih	
Council member	: Neo Hock Ping	
Council member	: Adrian Yap Yei Mian	
Council member	: Lily Goh	
Co-opted council member	: Judy Ong Lian Hwai	(effective from 30 August 2019)
Co-opted council member	: Amy Ho	(effective from 5 March 2020)

On behalf of the Executive Council,



Marini Martin Vincent
President



Chan Sek Wai
Honorary Treasurer

Date: 13 AUG 2020

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 2020, 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 2020, the statement of financial activities and statement of cash flows of the Society for the financial year then ended.

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 are responsible for overseeing the Association's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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 (Continued)

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

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

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

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

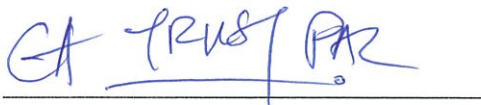
Report on other legal and regulatory requirements

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: 13 AUG 2020

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted funds			Restricted funds	Total funds
		Accumulated fund	Other funds	Total unrestricted funds		
2020		\$	\$	\$	\$	\$
INCOME						
Income from generated funds						
Voluntary income						
- Amortisation of deferred capital grants	10	-	-	-	11,232	11,232
- Donations		249,628	-	249,628	188,972	438,600
- Grants for rental of land		426,545	-	426,545	-	426,545
- Other grants and sponsorships		32,216	13,203	45,419	73,164	118,583
Activities for generating funds						
- Fundraising income	4	209,548	-	209,548	610	210,158
- Collections from events		-	2,720	2,720	5,208	7,928
Fixed deposit income						
- Interest		54,619	-	54,619	14,127	68,746
		972,556	15,923	988,479	293,313	1,281,792
Income from charitable activities						
Grants from NCSS / Community Chest		40,618	-	40,618	-	40,618
Grants overfunded in prior years		-	-	-	(447,127)	(447,127)
Grants from MSF		-	-	-	152,007	152,007
Grants from MOE		-	-	-	1,997,418	1,997,418
Grants from TOTE Board		43,806	-	43,806	441,276	485,082
Care and share grants		-	-	-	-	-
Members subscription		7,708	-	7,708	-	7,708
Programme income		-	-	-	352,898	352,898
Interpretation fees collected		-	-	-	81,120	81,120
Sign language books		-	-	-	2,100	2,100
Sale of assistive devices		-	-	-	82,123	82,123
School fees		-	-	-	43,376	43,376
		92,132	-	92,132	2,705,191	2,797,323
Other income						
Welfare grants		-	-	-	130,968	130,968
Miscellaneous income		706	-	706	22,548	23,254
		706	-	706	153,516	154,222
Total income		1,065,394	15,923	1,081,317	3,152,020	4,233,337

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020
(CONTINUED)

2020 (CONTINUED)	Notes	Unrestricted funds			Restricted funds	Total funds
		Accumulated fund	Other funds	Total unrestricted funds		
		\$	\$	\$	\$	\$
EXPENDITURE						
Cost of generating funds						
Fundraising events	4	23,783	-	23,783	-	23,783
Charitable activities						
Annual events		1,497	15,545	17,042	112,152	129,194
Professional fees and services		15,644	-	15,644	209,856	225,500
Purchase of assistive devices		-	-	-	141,679	141,679
Teaching materials		-	-	-	17,249	17,249
Teaching staff salaries		-	-	-	408,688	408,688
Teaching staff CPF		-	-	-	55,505	55,505
Volunteer expenses		1,165	-	1,165	535	1,700
		18,306	15,545	33,851	945,664	979,515
Governance and other administrative costs						
Communications		4,153	-	4,153	23,280	27,433
Depreciation - general	5	447,365	-	447,365	33,502	480,867
Depreciation - care and share grants	5	-	-	-	4,889	4,889
Insurance		1,253	-	1,253	12,739	13,992
Interest on lease liabilities	11(c)	11,958	-	11,958	507	12,465
Miscellaneous		2,861	-	2,861	1,324	4,185
Publication relations and advertisements		1,505	-	1,505	5,617	7,122
Rental of office equipment		(2,638)	-	(2,638)	3,964	1,326
School functions		-	-	-	30,062	30,062
Staff CPF contributions		70,168	-	70,168	365,005	435,173
Staff salaries		473,505	-	473,505	2,238,415	2,711,920
Staff welfare and training		10,646	-	10,646	100,265	110,911
Supplies and materials		2,220	-	2,220	-	2,220
Printing and stationery		8,762	-	8,762	12,872	21,634
Transport		1,916	-	1,916	19,549	21,465
Upkeep of building and equipment		7,657	-	7,657	71,898	79,555
Utilities		6,581	-	6,581	44,612	51,193
		1,047,912	-	1,047,912	2,968,500	4,016,412
Total expenditure		1,090,001	15,545	1,105,546	3,914,164	5,019,710

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020
(CONTINUED)**

2020 (CONTINUED)	Notes	Unrestricted funds			Restricted funds	Total funds
		Accumulated fund	Other funds	Total unrestricted funds		
		\$	\$	\$	\$	\$
Surplus / (Deficit) for the financial year		(24,607)	378	(24,229)	(762,144)	(786,373)
Funds transferred out	A	-	-	-	(115,574)	(115,574)
Net movement in funds		(24,607)	378	(24,229)	(877,718)	(901,947)
Funds brought forward		1,170,229	1,354,492	2,524,721	5,585,254	8,109,975
Funds carried forward		1,145,622	1,354,870	2,500,492	4,707,536	7,208,028

Note A

Funds transferred out represent the return of unutilised funds to the Ministry of Education and National Council of Social Service due to the closure of Singapore School for the Deaf.

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020
(CONTINUED)

2019	Notes	Unrestricted funds			Restricted funds	Total funds
		Accumulated fund	Other funds	Total unrestricted funds		
		\$	\$	\$	\$	\$
INCOME						
Income from generated						
Voluntary income						
- Amortisation of deferred capital grants	10	-	-	-	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						
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 accompanying notes form an integral part of these financial statements.

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020
(CONTINUED)

2019 (CONTINUED)	Notes	Unrestricted funds			Restricted funds	Total funds
		Accumulated fund	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 accompanying notes form an integral part of these financial statements.

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020
(CONTINUED)

2019 (CONTINUED)	Notes	Unrestricted funds		Total unrestricted funds	Restricted funds	Total funds
		Accumulated fund	Other 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 accompanying notes form an integral part of these financial statements.

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2020

	Notes	<u>2020</u> \$	<u>2019</u> \$
ASSETS			
Non-current assets			
Plant and equipment	5	<u>600,714</u>	<u>154,226</u>
Current assets			
Inventories	6	16,035	24,399
Other receivables	7	633,964	253,422
Cash and cash equivalents	8	<u>7,180,193</u>	<u>8,044,825</u>
		<u>7,830,192</u>	<u>8,322,646</u>
Total assets		<u>8,430,906</u>	<u>8,476,872</u>
LIABILITIES			
Current liabilities			
Other payables	9	732,928	326,458
Deferred capital grants, current	10	10,752	10,918
Lease liabilities, current	11(b)	<u>424,710</u>	<u>-</u>
		<u>1,168,390</u>	<u>337,376</u>
Non-current liabilities			
Deferred capital grants, non-current	10	20,810	29,521
Lease liabilities, non-current	11(b)	<u>33,678</u>	<u>-</u>
		<u>54,488</u>	<u>29,521</u>
Total liabilities		<u>1,222,878</u>	<u>366,897</u>
NET ASSETS		<u>7,208,028</u>	<u>8,109,975</u>
FUNDS			
Unrestricted funds			
Accumulated fund	12	1,145,622	1,170,229
Designated funds			
- Other funds	13	<u>1,354,870</u>	<u>1,354,492</u>
Total unrestricted funds		<u>2,500,492</u>	<u>2,524,721</u>
Restricted funds	14	4,707,536	5,585,254
TOTAL FUNDS		<u>7,208,028</u>	<u>8,109,975</u>

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF CHANGES IN FUNDS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

<u>2020</u>		At 1 April 2019	Surplus / (Deficit) for the year	Transferred out	At 31 March 2020
	Notes	\$	\$	\$	\$
UNRESTRICTED FUND					
Accumulated fund	12	1,170,229	(24,607)	-	1,145,622
Designated funds					
Other funds	13	1,354,492	378	-	1,354,870
Total unrestricted funds		2,524,721	(24,229)	-	2,500,492
RESTRICTED FUNDS	14	5,585,254	(762,144)	(115,574)	4,707,536
TOTAL FUNDS		8,109,975	(786,373)	(115,574)	7,208,028

<u>2019</u>		At 1 April 2018	Surplus / (Deficit) for the year	Transferred in / (out)	At 31 March 2019
	Notes	\$	\$	\$	\$
UNRESTRICTED FUND					
Accumulated fund	12	1,112,432	173,449	(115,652)	1,170,229
Designated funds					
Other funds	13	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	14	4,795,310	656,974	132,970	5,585,254
TOTAL FUNDS		7,299,451	810,524	-	8,109,975

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

	Notes	<u>2020</u> \$	<u>2019</u> \$
Cash flows from operating activities			
Net (deficit) / surplus		(786,373)	810,524
Adjustments for:			
Amortisation of deferred capital grants	10	(11,232)	(9,852)
Depreciation - general	5	480,867	62,848
Depreciation - care and share grants	5	4,889	10,289
Interest income		(68,746)	(51,352)
Interest on lease liabilities		12,465	-
		<u>(368,130)</u>	<u>822,457</u>
Changes in working capital:			
Inventories		8,364	(5,077)
Other receivables		(380,542)	(58,894)
Cash restricted in use		771,059	(626,644)
Other payables		406,470	16,247
Net cash generated from operating activities		<u>437,221</u>	<u>148,089</u>
Cash flows from investing activities			
Interest received		68,746	51,352
Purchases of plant and equipment	5	<u>(46,906)</u>	<u>(25,557)</u>
Net cash (used in) / generated from investing activities		<u>21,840</u>	<u>25,795</u>
Cash flows from financing activity			
Lease liabilities	11(d)	<u>(437,060)</u>	<u>-</u>
Net cash used in financing activity		<u>(437,060)</u>	<u>-</u>
Net increase in cash and cash equivalents		22,001	173,884
Cash and cash equivalents at 1 April		<u>2,189,007</u>	<u>2,015,123</u>
Cash and cash equivalents at 31 March	8	<u><u>2,211,008</u></u>	<u><u>2,189,007</u></u>

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

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 Financial Reporting Standards in Singapore ("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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)**

2. Summary of significant accounting policies (Continued)

2.2 Adoption of new and amended standards and interpretations

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 2019.

Except for the adoption of FRS 116 *Leases* described below, the adoption of these standards did not have any material effect on the financial performance or position of the Association.

FRS 116 *Leases*

FRS 116 supersedes FRS 17 *Leases*, INT FRS 104 *Determining whether an Arrangement contains a Lease*, INT FRS 15 *Operating Leases-Incentives* and INT FRS 27 *Evaluating the Substance of Transactions Involving the Legal Form of a Lease*. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognise most leases on the statement of financial position.

The Association applied FRS 116 using the modified retrospective method of adoption with the date of initial application of 1 April 2019. Under this method, the standard is applied retrospectively with the cumulative effect of initially applying the standard recognised at the date of initial application as an adjustment to the opening balance of retained earnings. The Association elected to use the transition practical expedient to not reassess whether a contract is, or contains a lease at 1 April 2019. Instead, the Association applied the standard only to contracts that were previously identified as leases applying FRS 17 and INT FRS 104 at the date of initial application.

The effect of adoption FRS 116 as at 1 April 2019 was as follows:

	<u>Increase</u> \$
Plant and equipment	882,983
Lease liabilities	<u>882,983</u>

The Association has lease contracts for land and office equipment. Before the adoption of FRS 116, the Association classified each of its leases (as lessee) at the inception date as either a finance lease or an operating lease. The accounting policy prior to 1 April 2019 is disclosed in Note 2.16.

Upon adoption of FRS 116, the Association applied a single recognition and measurement approach for all leases except for short-term leases and leases of low-value assets. The accounting policy beginning on and after 1 April 2019 is disclosed in Note 2.16. The standard provides specific transition requirements and practical expedients, which have been applied by the Association.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

2. Summary of significant accounting policies (Continued)

2.2 Adoption of new and amended standards and interpretations (Continued)

FRS 116 Leases (Continued)

Leases previously accounted for as operating leases

The Association recognised right-of-use assets and lease liabilities for those leases previously classified as operating leases, except for short-term leases and leases of low-value assets. The right-of-use assets for the leases were recognised based on the carrying amount as if the standard had always been applied, using the incremental borrowing rate at the date of initial application. Lease liabilities were recognised based on the present value of the remaining lease payments, discounted using the incremental borrowing rate at the date of initial application.

The Association also applied the available practical expedients wherein it:

- used a single discount rate to a portfolio of leases with reasonably similar characteristics;
- relied on its assessment of whether leases are onerous immediately before the date of initial application as an alternative to performing an impairment review;
- applied the short-term leases exemption to leases with lease term that ends within 12 months of the date of initial application;
- excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application; and
- used hindsight in determining the lease term where the contract contained options to extend or terminate the lease.

Based on the above, as at 1 April 2019:

- right-of-use assets of \$882,983 were recognised and presented within plant and equipment;
- additional lease liabilities of \$882,983 were recognised;

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

2. Summary of significant accounting policies (Continued)

2.2 Adoption of new and amended standards and interpretations (Continued)

FRS 116 Leases (Continued)

(b) Leases previously accounted for as operating leases (Continued)

Based on the above, as at 1 April 2019:

The lease liabilities as at 1 April 2019 can be reconciled to the operating lease commitments as of 31 March 2019, as follows:

	\$
Operating lease commitments as at 31 March 2019 (Note 17)	900,329
Less:	
Commitments relating to short-term leases	-
Commitments relating to leases of low-value assets	-
	<u>900,329</u>
Weighted average incremental borrowing rate as at 1 April 2019 (Note 3.2(b))	<u>4.73%</u>
Discounted operating lease commitments as at 1 April 2019	882,983
Add:	
Commitments relating to leases previously classified as finance leases	-
Lease liabilities as at 1 April 2019 (Note 11)	<u>882,983</u>

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 2019, and have not been applied in preparing these financial statements. The Association does not plan to early adopt these standards. The initial application of these standards and interpretations are not expected to have material impact on the Association's financial statements.

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.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

2. Summary of significant accounting policies (Continued)

2.4 Plant and equipment (Continued)

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>
Right-of-use of leasehold land	3 years
Building renovation	5 years
Computer and equipment	3 - 5 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.

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

2. Summary of significant accounting policies (Continued)

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 other receivables, bank and cash balances are classified in this category.

(b) Financial liabilities

Classification and measurement of financial liabilities:

Financial liabilities are recognised when, and only when, the Association becomes a party to the contractual provisions of the financial instrument. The Association 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)**

2. Summary of significant accounting policies (Continued)

2.6 Financial instruments (Continued)

(b) Financial liabilities (Continued)

Classification and measurement of financial liabilities: (Continued)

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

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.

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.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

2. Summary of significant accounting policies (Continued)

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.

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)**

2. Summary of significant accounting policies (Continued)

2.12 Employee benefits (Continued)

(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.

(d) Other income

Other income is recognised when received.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

2. Summary of significant accounting policies (Continued)

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

These accounting policies are applied on and after the initial application date of FRS 116, 1 April 2019:

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

As lessee

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)**

2. Summary of significant accounting policies (Continued)

2.16 Leases (Continued)

As lessee (Continued)

Right-of-use assets

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

If ownership of the leased asset transfers to the Association at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment. The accounting policy for impairment is disclosed in Note 2.5.

The Association's right-of-use assets are presented within plant and equipment (Note 5).

Lease liabilities

At the commencement date of the lease, the Association recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Association and payments of penalties for terminating the lease, if the lease term reflects the Association exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Association uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g. changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

THE SINGAPORE ASSOCIATION FOR THE DEAF

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)**

2. Summary of significant accounting policies (Continued)

2.16 Leases (Continued)

As lessee (Continued)

These accounting policies are applied before the initial application date of FRS 116, 1 April 2019:

As lessee

Finance leases which transfer to the Association substantially all the risks and rewards incidental to ownership of the leased item, are capitalised at the inception of the lease at the fair value of the leased asset or, if lower, at the present value of the minimum lease payments. Any initial direct costs are also added to the amount capitalised. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged to profit or loss. Contingent rents, if any, are charged as expenses in the periods in which they are incurred.

Capitalised leased assets are depreciated over the shorter of the estimated useful life of the asset and the lease term, if there is no reasonable certainty that the Association will obtain ownership by the end of the lease term.

Operating lease payments are recognised as an expense in 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.

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 judgements and estimates

The preparation of the Association's financial statements requires management to make judgements, 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)**

3. Significant accounting judgments and estimates (Continued)

3.1 Judgements made in applying accounting policies

Determination of lease term of contracts with extension options

The Association determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

The Association has several lease contracts that include extension options. The Association applies judgement in evaluating whether it is reasonably certain whether or not to exercise the option to extend the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise the extension. After the commencement date, the Association reassesses the lease term whether there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to extend.

3.2 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.

(a) 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.

(b) Estimating the incremental borrowing rate for leases

The Association uses the incremental borrowing rate to measure the lease liabilities because the interest rate implicit in the lease is not readily determinable. The incremental borrowing rate is the rate of interest that a lessee would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The incremental borrowing rate therefore reflects what would the Association “would have to pay”, which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Association estimates the incremental borrowing rate using observable inputs such as Singapore government bond yield, when available and is required to make certain entity-specific estimates.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

3. Significant accounting judgments and estimates (Continued)

3.2 Key sources of estimation uncertainty (Continued)

(b) Estimating the incremental borrowing rate for leases (Continued)

Any change in estimation of incremental borrowing rate may have a significant impact to the determination of lease liabilities and right-of-use asset at the date of initial application of FRS 116 / commencement date of new leasing transactions. The carrying amount of lease liabilities and right-of-use assets are disclosed in Note 11.

4. Fundraising activities

	Total proceeds \$	Total fundraising expenses \$	Net fundraising income \$
<u>2020</u>			
Youth for causes	16,755	4,103	12,652
Year end appeal	102,908	1,329	101,579
Others	90,495	18,351	72,144
	<u>210,158</u>	<u>23,783</u>	<u>186,375</u>
	Total proceeds \$	Total fundraising expenses \$	Net fundraising income \$
<u>2019</u>			
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 2020 (CONTINUED)

5. Plant and equipment

	Right-of-use of leasehold land	Building renovation	Computer and equipment	Furniture and equipment	Total
	\$	\$	\$	\$	\$
2020					
Cost					
At 1 April 2019	-	920,998	26,382	494,296	1,441,676
Effect of adopting FRS 116	837,680	-	45,303	-	882,983
At 1 April 2019 (restated)	837,680	920,998	71,685	494,296	2,324,659
Additions	-	3,488	-	45,773	49,261
Disposals	-	-	-	(1,736)	(1,736)
At 31 March 2020	837,680	924,486	71,685	538,333	2,372,184
Accumulated depreciation					
At 1 April 2019	-	880,258	26,382	380,810	1,287,450
Depreciation	418,840	15,845	11,008	40,063	485,756
Disposals	-	-	-	(1,736)	(1,736)
At 31 March 2020	418,840	896,103	37,390	419,137	1,771,470
Carrying amount					
At 31 March 2020	418,840	28,383	34,295	119,196	600,714

	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	920,998	26,382	494,296	1,441,676
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	880,258	26,382	380,810	1,287,450
Carrying amount				
At 31 March 2019	40,740	-	113,486	154,226

THE SINGAPORE ASSOCIATION FOR THE DEAF

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)**

5. Plant and equipment (Continued)

Reconciliation of additions of plant and equipment during the financial year:

	<u>2020</u>	<u>2019</u>
	\$	\$
By way of cash acquisition	46,906	25,557
By way of deferred capital grants	2,355	42,291
	<u>49,261</u>	<u>67,848</u>

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

	<u>2020</u>	<u>2019</u>
	\$	\$
Depreciation - general	480,867	62,848
Depreciation - care and share grants	4,889	10,289
	<u>485,756</u>	<u>73,137</u>

6. Inventories

	<u>2020</u>	<u>2019</u>
	\$	\$
Finished goods	<u>16,035</u>	<u>24,399</u>

7. Other receivables

	<u>2020</u>	<u>2019</u>
	\$	\$
Interest receivables	20,643	18,108
Deposits	100,290	100,330
Prepayments	19,915	17,063
JSS grant receivables	319,674	-
Sundry debtors	173,442	117,921
	<u>633,964</u>	<u>253,422</u>

JSS grant receivables relate to the Jobs Support Scheme ("JSS") announced at Budget 2020 and subsequent three supplementary budgets announced by the Singapore Government. The purpose of the JSS is to provide wage support to employers to help them retain their local employees by co-funding the wages of local employees for ten months effective from April 2020.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

7. Other receivables (Continued)

The Association is entitled to the JSS grants in accordance to FRS 20 Accounting for Government Grants and Disclosure of Government Assistance. As a result, the Association recognised the JSS grant receivables and a corresponding deferred grant income included in other payables (Note 9). The deferred grant income would be recognised as government grant income on a systematic basis over 10 months in the statement of financial activities effective from April 2020.

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>2020</u>	<u>2019</u>
	\$	\$
Cash on hand	1,700	1,700
Cash at banks	3,285,410	4,183,056
Fixed deposits	3,893,083	3,860,069
Cash and cash equivalents as per Statement of Financial Position	7,180,193	8,044,825
Restricted in use	(4,969,185)	(5,855,818)
Cash and cash equivalents as per Statement of Cash Flows	<u>2,211,008</u>	<u>2,189,007</u>

The fixed deposits have an average maturity of 3 to 12 (2019: 3 to 12) months from the end of the financial year. The approximate annual effective interest rates applicable for the financial year ranged from 1.20% to 1.80% (2019: 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.

9. Other payables

	<u>2020</u>	<u>2019</u>
	\$	\$
Accruals and other payables	148,504	130,618
Deferred grant income	319,674	-
Grants received in advance	262,425	171,140
Sign language fees received in advance	-	21,850
Subscription fees received in advance	2,325	2,850
	<u>732,928</u>	<u>326,458</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

10. Deferred capital grants

	<u>2020</u> \$	<u>2019</u> \$
At 1 April	40,439	8,000
Additions	2,355	42,291
Amortisation	(11,232)	(9,852)
At 31 March	<u>31,562</u>	<u>40,439</u>
Not later than one year	10,752	10,918
Later than one year but not later than five years	<u>20,810</u>	<u>29,521</u>
	<u>31,562</u>	<u>40,439</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. Lease liabilities

Association as a lessee

The Association has lease contracts for land and office equipment. The Association's obligations under these leases are secured by the lessor's title to the leased assets. The Association is restricted from assigning and subleasing the leased assets. There are several lease contracts that include extension options which are further discussed below.

(a) Carrying amounts of right-of-use assets classified within plant and equipment

	Right-of-use of leasehold land \$	Computer and equipment \$	Total \$
At 1 April 2019	837,680	45,303	882,983
Depreciation	(418,840)	(11,008)	(429,848)
At 31 March 2020	<u>418,840</u>	<u>34,295</u>	<u>453,135</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

11. Lease liabilities (Continued)

Association as a lessee (Continued)

(b) Lease liabilities

	1 April 2019	Cash flows	Non-cash changes		31 March 2020
			Accretion of interest	Other	
	\$	\$	\$	\$	\$
Lease liabilities					
- Current	424,595	(437,060)	12,465	424,710	424,710
- Non-current	458,388	-	-	(424,710)	33,678
	<u>882,983</u>	<u>(437,060)</u>	<u>12,465</u>	<u>-</u>	<u>458,388</u>

Within the total lease liabilities, there is \$422,836 of discounted lease payable to Singapore Land Authority ('SLA') under the current lease arrangement. The Association will pay the lease expense directly to SLA and subsequently receive a full subsidy from the Ministry of Education and Ministry of Social and Family Development.

(c) Amounts recognised in profit or loss

	<u>2020</u>
	\$
Depreciation of right-of-use assets	429,848
Interest expense on lease liabilities	<u>12,465</u>
Total amount recognised in profit or loss	<u>442,313</u>

(d) Total cash outflow

The Association had total cash outflows for leases of \$437,060 in 2020.

(e) Extension options

The Association has several lease contracts that include extension options. These options are negotiated by management committee to provide flexibility in managing the leased-asset portfolio and align with the Association's needs. Management exercises significant judgement in determining whether these extension options are reasonably certain to be exercised (Note 3.1).

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

12. Accumulated fund

	At 1 April 2019	Surplus / (Deficit)	Transferred in / (out)	At 31 March 2020
	\$	\$	\$	\$

2020

Unrestricted fund

- Association	1,170,229	(24,607)	-	1,145,622
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	At 1 April 2018	Surplus / (Deficit)	Transferred in / (out)	At 31 March 2019
	\$	\$	\$	\$

2019

Unrestricted fund

- Association	1,112,432	173,449	(115,652)	1,170,229
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13. Other funds

		At 1 April 2019	Surplus / (Deficit)	Transferred in / (out)	At 31 March 2020
	Note	\$	\$	\$	\$

2020

Unrestricted

Designated funds

Other funds

- Special activities fund	15.1	134,027	378	-	134,405
- Other fund - Special event fund	15.2	900,000	-	-	900,000
- Other fund - General fund	15.3	320,465	-	-	320,465
		1,354,492	378	-	1,354,870

		At 1 April 2018	Surplus / (Deficit)	Transferred in / (out)	At 31 March 2019
	Note	\$	\$	\$	\$

2019

Unrestricted

Designated funds

Other funds

- Special activities fund	15.1	171,244	(19,899)	(17,318)	134,027
- Other fund - Special event fund	15.2	900,000	-	-	900,000
- Other fund - General fund	15.3	320,465	-	-	320,465
		1,391,709	(19,899)	(17,318)	1,354,492

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

14. Restricted funds

<u>2020</u>	Notes	Transferred in / (utilised)					At 31 March 2020 \$
		At 1 April 2019 \$	Surplus/ (Deficit) \$	Accumulated funds \$	Social Group of the Deaf fund \$	SADeaf HCC fund \$	
Accumulated funds							
Restricted accumulated funds for schools							
- MVS		(65,562)	644,458	-	-	-	578,896
- SSD		138,927	(216)	(133,126)	-	-	5,585
		73,365	644,242	(133,126)	-	-	584,481
Other restricted funds							
- Care and share		879,457	(536,589)	-	-	-	342,868
- Itinerant Support Services		1,314,698	(776,412)	-	-	-	538,286
- Deaf Access Services		(6,490)	88,580	-	-	-	82,090
- Art mentorship fund		35,428	-	(35,428)	-	-	-
- Edusave fund		3,584	-	(3,584)	-	-	-
- MOE IT fund	15.4	3,294	-	(3,294)	-	-	-
- MOE opportunity fund	15.5	-	-	-	-	-	-
- Student fund	15.6	5,620	-	(5,620)	-	-	-
- Community services	15.7	-	56,931	-	-	-	56,931
- Hearing Care Centre	15.8	-	38,629	(38,629)	-	-	-
- Special activities fund	15.9	1,330,910	16,275	-	-	-	1,347,185
- Social Group of the Deaf fund	15.10	71,571	-	-	(1,461)	-	70,110
- MILK fund	15.11	2,959	-	-	-	-	2,959
- MVS fund	15.12	354,493	-	-	-	-	354,493
- SADeaf Hearing Care Centre fund	15.13	925,187	-	-	-	40,090	965,277
- Tertiary education fund	15.14	52,430	-	-	-	-	52,430
- Welfare fund	15.15	39,047	-	-	-	-	39,047
- Parent Support Group fund	15.16	2,500	-	(2,500)	-	-	-
- School Development fund	15.17	224,240	-	(226,915)	-	-	(2,675)
- Teaching Material fund	15.18	38,141	-	(38,141)	-	-	-
Balance carried forward		5,277,069	(1,112,586)	(354,111)	(1,461)	40,090	3,849,001

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

14. Restricted funds (Continued)

2020 (Continued)	Notes	Transferred in / (utilised)					At 31 March 2020 \$
		At 1 April 2019 \$	Surplus/ (Deficit) \$	Accumulated funds \$	Social Group of the Deaf fund \$	SADeaf HCC fund \$	
Balance brought forward		5,277,069	(1,112,586)	(354,111)	(1,461)	40,090	3,849,001
- Staff training vote fund	15.19	8,010	-	(8,010)	-	-	-
- Additional training vote fund	15.20	2,800	-	(2,800)	-	-	-
- Public transport subsidy fund	15.21	249	-	(249)	-	-	-
- Training fund	15.22	18,621	(360)	(8,185)	-	-	10,076
- Pupil welfare assistance fund	15.23	101,249	6,541	(46,940)	-	-	60,850
- Development fund	15.24	97,426	15,514	-	-	-	112,940
- SE Edu Assist fund	15.25	(3,091)	1,096	-	-	-	(1,995)
- Equipment fund	15.26	5,114	(2,354)	-	-	-	2,760
- School pocket money fund	15.27	5,179	(480)	-	-	-	4,699
- Hyatt community grants fund	15.28	(737)	54,208	-	-	-	53,471
- MOE financial assistance scheme	15.29	-	31,253	-	-	-	31,253
Total other restricted funds		5,511,889	(1,007,168)	(420,295)	(1,461)	40,090	4,123,055
Total restricted funds		5,585,254	(362,926)	(553,421)	(1,461)	40,090	4,707,536

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

14. Restricted funds (Continued)

2019	Notes	Transferred in / (utilised)					
		At 1 April	Surplus/	Accumulated	Social	SADeaf	At 31 March
		2018	(Deficit)	funds	Group of	HCC fund	2019
		\$	\$	\$	\$	\$	\$
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	15.4	3,294	-	-	-	-	3,294
- MOE opportunity fund	15.5	294	(294)	-	-	-	-
- Student fund	15.6	5,620	-	-	-	-	5,620
- Community services	15.7	-	(31,118)	31,118	-	-	-
- Hearing Care Centre	15.8	-	89,587	-	-	(89,587)	-
- Special activities fund	15.9	1,288,434	42,476	-	-	-	1,330,910
- Social Group of the Deaf fund	15.10	72,142	(571)	(571)	571	-	71,571
- MILK fund	15.11	2,959	-	-	-	-	2,959
- MVS fund	15.12	354,493	-	-	-	-	354,493
- SADeaf Hearing Care Centre fund	15.13	835,029	-	90,158	-	-	925,187
- Tertiary education fund	15.14	52,430	-	-	-	-	52,430
- Welfare fund	15.15	39,047	-	-	-	-	39,047
- Parent Support Group fund	15.16	2,500	-	-	-	-	2,500
- School Development fund	15.17	226,915	(2,675)	-	-	-	224,240
- Teaching Material fund	15.18	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 2020 (CONTINUED)

14. 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	15.19	8,010	-	-	-	-	8,010
- Additional training vote fund	15.20	2,800	-	-	-	-	2,800
- Public transport subsidy fund	15.21	249	-	-	-	-	249
- Training fund	15.22	18,810	(189)	-	-	-	18,621
- Pupil welfare assistance fund	15.23	110,275	(9,026)	-	-	-	101,249
- Development fund	15.24	89,991	7,435	-	-	-	97,426
- SE Edu Assist fund	15.25	1,179	(4,270)	-	-	-	(3,091)
- Equipment fund	15.26	14,610	(9,496)	-	-	-	5,114
- School pocket money fund	15.27	5,207	(28)	-	-	-	5,179
- Hyatt community grants fund	15.28	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

15. Funds

Unrestricted funds

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

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

15.3 General fund was set up for the Redevelopment Project.

Restricted funds

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

15.5 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 2020 (CONTINUED)

15. Funds (Continued)

Restricted funds (Continued)

- 15.6 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.
- 15.7 Community Services seeks financial assistance for needy clients, assists the Deaf to seek jobs, organises family life programmes and other programmes.
- 15.8 Hearing Care Centre provides hearing tests, supply hearing aids and its hearing aid accessories.
- 15.9 Special activities fund was established to implement programmes/activities for children, which are funded by the Children's Charities Association of Singapore.
- 15.10 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.
- 15.11 Mainly I Love Kids ('MILK') fund was established to support programmes, which develop children to be contributing members of Association.
- 15.12 MVS fund was established to provide any shortfall in the expenditure of the Mountbatten Vocational School.
- 15.13 SADeaf Hearing Care centre fund was established to fund the recurring expenses of the centre.
- 15.14 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.
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THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

15. Funds (Continued)

Restricted funds (Continued)

- 15.15 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.
- 15.16 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.
- 15.17 The School Development fund was established to purchase and maintain non-standard equipment, computer, machines and perishables.
- 15.18 The Teaching Material fund was established to enable the School to purchase and produce training materials for in-house training staff, volunteers and parents.
- 15.19 The Staff Training Vote Fund was established to enable SPED schools to better cater to the professional development needs of their registered teachers.
- 15.20 The Additional Training Vote Fund was established to enable SPED schools to better cater to the professional development needs of their registered teachers.
- 15.21 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.
- 15.22 The Training fund was established to fund overseas training of teaching and professional staff.
- 15.23 Pupil welfare assistance fund was established to subsidise for student transport allowance and item.
- 15.24 Development fund was established to cover the cost of maintenance, repairs and renovation to be incurred by the School.
- 15.25 South East Edu Assist Fund (SE Edu Assist Fund) is to help needy students studying in special education schools in South East district.
- 15.26 Equipment fund is established to be utilised to cover shortfall in expenditure for materials and equipment.
- 15.27 School pocket money fund was established to help children from low-income families to pay for basic daily school-related expenses.
- 15.28 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 2020 (CONTINUED)

15. Funds (Continued)

Restricted funds (Continued)

- 15.29 MOE financial assistance scheme is to support children from low-income families to pay for basic daily school-related expenses.

16. 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>2020</u> \$	<u>2019</u> \$
A company where an Executive Council Member has an interest		
- Purchase of furniture and equipment	-	9,075

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>2020</u> \$	<u>2019</u> \$
Salaries and other short-term employee benefits	380,976	538,404
Post-employment benefits - contribution to CPF	45,566	74,644
	<u>426,542</u>	<u>613,048</u>
	<u>2020</u> No. of key management personnel	<u>2019</u> No. of key management personnel
Remuneration band		
\$100,001 to \$200,000	1	2
\$100,000 and below	4	3

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

17. Commitments

Operating lease commitments – as lessee

The Association leases land and office equipment under non-cancellable operating lease agreements. These lease have varying terms.

As at 31 March 2019, the future minimum lease payables under non-cancellable operating leases contracted for but not recognised as liabilities, are as follows:

	<u>2019</u>
	\$
Not later than one year	437,061
Later than one year but not later than five years	463,268
	<u>900,329</u>

As disclosed in note 2.2, the Association has adopted FRS 116 on 1 April 2019. These lease payments have been recognised as right-of-use assets and lease liabilities on the statement of financial position as at 31 March 2020, except for short-term and low-value leases.

18. 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

18. Financial risk management (Continued)

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.

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.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

18. Financial risk management (Continued)

Liquidity risk (Continued)

Analysis of financial instruments by remaining contractual maturities

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

	2020		
	Contractual cash flows	One year or less	Two to five years
	\$	\$	\$
Financial assets			
Other receivables (excluding prepayments)	614,049	614,049	-
Cash and cash equivalents	7,180,193	7,180,193	-
Total undiscounted financial assets	7,794,242	7,794,242	-
Financial liabilities			
Other payables (excluding deferred grant income, grants and subscription fees received in advance)	148,504	148,504	-
Lease liabilities	463,268	437,061	26,207
Total undiscounted financial liabilities	611,772	585,565	26,207
Total net undiscounted financial assets / (liabilities)	7,182,470	7,208,677	(26,207)
	2019		
	Contractual cash flows	One year or less	Two to five years
	\$	\$	\$
Financial assets			
Other receivables (excluding prepayments)	236,359	236,359	-
Cash and cash equivalents	8,044,825	8,044,825	-
Total undiscounted financial assets	8,281,184	8,281,184	-
Financial liabilities			
Other payables (excluding grants, sign language and subscription fees received in advance)	130,618	130,618	-
Total undiscounted financial liabilities	130,618	130,618	-
Total net undiscounted financial assets	8,150,566	8,150,566	-

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

19. 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.

20. 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>2020</u> \$	<u>2019</u> \$
Financial assets measured at amortised cost		
Other receivables (excluding prepayments)	614,049	236,359
Cash and cash equivalents	7,180,193	8,044,825
Total financial assets measured at amortised cost	<u>7,794,242</u>	<u>8,281,184</u>
Financial liabilities measured at amortised cost		
Other payables (excluding deferred grant income, grants and subscription fees received in advance)	148,504	130,618
Lease liabilities	458,388	-
Total financial liabilities measured at amortised cost	<u>606,892</u>	<u>130,618</u>

21. Tax deductible donations

	<u>2020</u> \$	<u>2019</u> \$
Tax deductible donations received during the year	<u>410,629</u>	<u>476,279</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

22. 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.

	Overseas seminars/ courses \$	Overseas travel accommodation/ allowance \$	Total \$
2020			
Seminar/conference	4,602	14,078	18,680
Study trip/retreat	-	-	-
	<u>4,602</u>	<u>14,078</u>	<u>18,680</u>
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>

23. 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 2020 and 31 March 2019 are as follows:

	2020 \$	2019 \$	Increase/ (Decrease) %
A Unrestricted funds			
Accumulated fund	1,145,622	1,170,229	(2.10)
Unrestricted designated funds	<u>1,354,870</u>	<u>1,354,492</u>	0.03
Total unrestricted funds	<u>2,500,492</u>	<u>2,524,721</u>	(0.96)
B Restricted funds			
Total restricted funds	<u>4,707,536</u>	<u>5,585,254</u>	(15.71)
C Total funds	<u>7,208,028</u>	<u>8,109,975</u>	(11.12)
D Total annual operating expenditure (unrestricted funds)	1,105,546	1,003,282	10.19
E Ratio of unrestricted funds to annual operating expenditure for total unrestricted funds (A/D)	2.26	2.52	

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 (CONTINUED)

24. Conflict of interest policy

Whenever a member of the Executive Council or staff of the Association 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.

25. Subsequent events

The Coronavirus Disease (COVID-19) outbreak and the measures taken to contain the spread of the pandemic have created a high level of uncertainty to global economic prospects.

The Singapore Multi-Ministry Taskforce implemented an elevated set of safe distancing measures as a circuit breaker from 7 April 2020, to pre-empt the trend of increasing local transmission of COVID-19. Except for those providing essential services and selected economic sectors which are critical for our local and the global supply chains, all businesses are required to suspend all in-person activities and activities at the business location. As a result, the Association suspended operations from 7 April 2020 to 1 June 2020.

The Association expects a lower donation income for the first half of 2020 due to the outbreak. As the situation continues to evolve with significant level of uncertainty, the Association is unable to reasonably estimate the full financial impact of the COVID-19 outbreak. The Association is monitoring the situation closely and to mitigate the financial impact, it is conscientiously managing its cost by adopting an operating cost reduction strategy and conserving liquidity.

Job Support Scheme (JSS) was first announced in the month of February 2020. Subsequently in the months of March 2020 and April 2020, additional JSS payouts were announced. The Association are reasonably certain that it will satisfied the conditions required and the JSS grant will be received.

26. Authorisation of financial statements for issue

The financial statements for the financial year ended 31 March 2020 were authorised for issue in accordance with a resolution of the Executive Council of the Association on 13 August 2020.

THE SINGAPORE ASSOCIATION FOR THE DEAF

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2020 - ASSOCIATION

	<u>2020</u> \$	<u>2019</u> \$
ASSETS		
Non-current assets		
Plant and equipment	541,364	107,544
Current assets		
Inventories	11,905	18,859
Other receivables	634,269	354,215
Cash and cash equivalents	6,069,299	7,159,760
	<u>6,715,473</u>	<u>7,532,834</u>
Total assets	<u>7,256,837</u>	<u>7,640,378</u>
LIABILITIES		
Non-current liability		
Lease liabilities, non-current	15,807	-
Current liabilities		
Other payables	463,551	144,905
Lease liabilities, current	418,696	-
	<u>882,247</u>	<u>144,905</u>
Total liabilities	<u>898,054</u>	<u>144,905</u>
NET ASSETS	<u>6,358,783</u>	<u>7,495,473</u>
FUNDS		
Unrestricted funds		
- Accumulated fund	1,145,622	1,170,229
- Designated funds	1,354,870	1,354,492
Total unrestricted funds	<u>2,500,492</u>	<u>2,524,721</u>

The above statements form part of the financial statements of the Association.

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2020 – ASSOCIATION (CONTINUED)

(Continued)	<u>2020</u> \$	<u>2019</u> \$
Restricted funds		
- ISS	538,286	1,314,698
- DAS	88,705	-
- CAS	342,868	879,457
- CS	56,931	-
- Special activities fund	1,347,185	1,330,910
- Social Group of the Deaf fund	70,110	71,571
- MILK fund	2,959	2,959
- MVS fund	354,493	354,493
- SADeaf Hearing Care Centre fund	965,277	925,187
- Tertiary education fund	52,430	52,430
- Welfare fund	39,047	39,047
Total restricted funds	<u>3,858,291</u>	<u>4,970,752</u>
Total funds	<u>6,358,783</u>	<u>7,495,473</u>

The above statements form part of the financial statements of the Association.

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 - ASSOCIATION

	Unrestricted funds			Restricted funds			2020	2019
	Designated funds							
	Unrestricted funds - SDeaf	Special activities fund	Other funds	Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
	\$	\$	\$	\$	\$	\$	\$	\$
INCOME								
Income from generated funds								
Voluntary income								
- Donations	249,628	-	-	195	81,370	-	331,193	293,668
- Grants for rental of land	426,545	-	-	-	-	-	426,545	426,523
- Other grants and sponsorships	32,216	13,203	-	90,236	-	-	135,655	189,472
Activities for generating funds								
- Fundraising income	209,548	-	-	610	-	-	210,158	264,488
- Collections from events	-	2,720	-	4,648	560	-	7,928	7,651
Fixed deposit income								
- Interest	54,619	-	-	10,540	-	-	65,159	48,289
	972,556	15,923	-	106,229	81,930	-	1,176,638	1,230,091
Income from charitable activities								
Grants from NCSS / Community Chest	40,618	-	-	-	-	-	40,618	432,577
Grants overfunded for prior years	-	-	-	(447,127)	-	-	(447,127)	-
Grants from MSF	-	-	-	152,007	-	-	152,007	211,957
Grants from MOE	-	-	-	746,318	-	-	746,318	710,331
Grants from TOTE Board	43,806	-	-	441,276	-	-	485,082	473,194
Care and share grants	-	-	-	-	-	-	-	1,065,000
Members subscription	7,708	-	-	-	-	-	7,708	8,058
Programme income	-	-	-	352,898	-	-	352,898	273,389
Interpretation fees collected	-	-	-	80,995	-	-	80,995	97,680
Sign language books	-	-	-	2,100	-	-	2,100	7,140
Sale of assistive devices	-	-	-	82,123	-	-	82,123	121,293
	92,132	-	-	1,410,590	-	-	1,502,722	3,400,619

The above statements form part of the financial statements of the Association.

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 – ASSOCIATION (CONTINUED)

	Unrestricted funds			Restricted funds			2020	2019
	Designated funds							
	Unrestricted funds - SDeaf	Special activities fund	Other funds	Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
	\$	\$	\$	\$	\$	\$	\$	\$
Other income								
Welfare grants	-	-	-	130,968	-	-	130,968	199,905
Miscellaneous income	706	-	-	30	-	-	736	1,461
	706	-	-	130,998	-	-	131,704	201,366
Total income	1,065,394	15,923	-	1,647,817	81,930	-	2,811,064	4,832,076
EXPENDITURE								
Cost of generating funds								
Fundraising events	23,783	-	-	-	-	-	23,783	14,188
Charitable activities								
Annual events	1,497	15,545	-	46,497	65,655	-	129,194	155,681
Professional fees and services	15,644	-	-	143,619	-	-	159,263	158,482
Purchase of assistive devices	-	-	-	141,679	-	-	141,679	157,882
Teaching materials	-	-	-	5,070	-	-	5,070	4,320
Volunteer expenses	1,165	-	-	535	-	-	1,700	24,729
	18,306	15,545	-	337,400	65,655	-	436,906	501,094

The above statements form part of the financial statements of the Association.

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 – ASSOCIATION (CONTINUED)

	Unrestricted funds			Restricted funds			2020	2019
	Designated funds							
	Unrestricted funds - SDeaf	Special activities fund	Other funds	Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
	\$	\$	\$	\$	\$	\$	\$	\$
Governance and other administrative costs								
Communications	4,153	-	-	16,394	-	-	20,547	22,799
Depreciation - general	447,365	-	-	12,539	-	-	459,904	46,002
Depreciation - care and share grants	-	-	-	4,889	-	-	4,889	10,289
Insurance	1,253	-	-	5,490	-	-	6,743	5,972
Interest on lease liabilities	11,958	-	-	-	-	-	11,958	-
Miscellaneous	2,861	-	-	1,324	-	-	4,185	4,891
Printing and stationery	8,762	-	-	12,872	-	-	21,634	22,037
Publication relations and advertisements	1,505	-	-	5,617	-	-	7,122	10,813
Rental of land	-	-	-	-	-	-	-	426,545
Rental of office equipment	(2,638)	-	-	3,964	-	-	1,326	5,184
Staff CPF contributions	70,168	-	-	325,745	-	-	395,913	361,182
Staff salaries	473,505	-	-	1,926,884	-	-	2,400,389	2,092,079
Staff welfare and training	10,646	-	-	62,827	-	-	73,473	50,181
Supplies and materials	2,220	-	-	-	-	-	2,220	-
Transport	1,916	-	-	19,079	-	-	20,995	24,065
Upkeep of building and equipment	7,657	-	-	21,269	-	-	28,926	31,520
Utilities	6,581	-	-	20,260	-	-	26,841	26,774
	1,047,912	-	-	2,439,153	-	-	3,487,065	3,140,333
Total expenditure	1,090,001	15,545	-	2,776,553	65,655	-	3,947,754	3,655,615
Surplus / (Deficit) for the financial year	(24,607)	378	-	(1,128,736)	16,275	-	(1,136,690)	1,176,461

The above statements form part of the financial statements of the Association.

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 – ASSOCIATION (CONTINUED)

	Unrestricted funds			Restricted funds			2020	2019
	Designated funds							
	Unrestricted funds - SDeaf	Special activities fund	Other funds	Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
	\$	\$	\$	\$	\$	\$	\$	\$
Surplus / (Deficit) for the financial year	(24,607)	378	-	(1,128,736)	16,275	-	(1,136,690)	1,176,461
Funds transferred (out) / in	-	-	-	(38,629)	-	38,629	-	-
Net movement in funds	(24,607)	378	-	(1,167,365)	16,275	38,629	(1,136,690)	1,176,461
Funds brought forward	1,170,229	134,027	1,220,465	2,194,155	1,330,910	1,445,687	7,495,473	6,319,012
Funds carried forward	1,145,622	134,405	1,220,465	1,026,790	1,347,185	1,484,316	6,358,783	7,495,473

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

The above statements form part of the financial statements of the Association.

THE SINGAPORE ASSOCIATION FOR THE DEAF

DETAILED INCOME AND EXPENDITURE STATEMENT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 - ASSOCIATION

	Unrestricted funds		Restricted funds (excluding special activities funds and other funds)						Total
	Secretariat		CAS	CS	ISS	DAS	ER	HCC/SGD	
Income	\$		\$	\$	\$	\$	\$	\$	\$
Income from generated funds									
Voluntary income									
- Donations	249,628		-	-	-	195	-	-	249,823
- Grants for rental of land	426,545		-	-	-	-	-	-	426,545
- Other grants and sponsorships	32,216		-	19,650	7,618	62,831	-	137	122,452
Activities for generating funds									
- Fundraising income	209,548		-	-	-	610	-	-	210,158
- Collections from events	-		-	3,570	123	955	-	-	4,648
Fixed deposit income									
- Interest	54,619		-	-	-	-	-	10,540	65,159
	972,556		-	23,220	7,741	64,591	-	10,677	1,078,785
Income from charitable activities									
Grants from NCSS / Community									
Chest	40,618		-	-	-	-	-	-	40,618
Grants overfunded for prior year	-		-	-	(447,127)	-	-	-	(447,127)
Grants from MSF	-		-	-	152,007	-	-	-	152,007
Grants from MOE	-		-	-	75,456	-	670,862	-	746,318
Grants from TOTE Board	43,806		-	165,738	-	275,538	-	-	485,082
Members subscription	7,708		-	-	-	-	-	-	7,708
Programme income	-		-	25	2,635	350,238	-	-	352,898
Interpretation fees collected	-		-	-	-	80,995	-	-	80,995
Sign language books	-		-	-	-	2,100	-	-	2,100
Sale of assistive devices	-		-	-	-	-	-	82,123	82,123
	92,132		-	165,763	(217,029)	708,871	670,862	82,123	1,502,722

The above statements form part of the financial statements of the Association.

THE SINGAPORE ASSOCIATION FOR THE DEAF

DETAILED INCOME AND EXPENDITURE STATEMENT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 - ASSOCIATION (CONTINUED)

	Unrestricted funds Secretariat	Restricted funds (excluding special activities funds and other funds)						Total
	\$	CAS \$	CS \$	ISS \$	DAS \$	ER \$	HCC/SGD \$	
Other income								
Welfare grants	-	-	-	-	-	-	130,968	130,968
Miscellaneous income	706	-	30	-	-	-	-	736
	706	-	30	-	-	-	130,968	131,704
Total income	1,065,394	-	189,013	(209,288)	773,462	670,862	223,768	2,713,211
Expenditure								
Cost of generating funds								
Fundraising events	23,783	-	-	-	-	-	-	23,783
Charitable activities								
Annual events	1,497	21,400	9,938	1,394	12,304	-	1,461	47,994
Professional fees and services	15,644	5,033	4,904	6,998	123,738	2,655	291	159,263
Purchase of assistive devices	-	-	-	-	-	-	141,679	141,679
Teaching materials	-	-	135	270	4,665	-	-	5,070
Volunteer expenses	1,165	-	162	63	310	-	-	1,700
	18,306	26,433	15,139	8,725	141,017	2,655	143,431	355,706

The above statements form part of the financial statements of the Association.

THE SINGAPORE ASSOCIATION FOR THE DEAF

DETAILED INCOME AND EXPENDITURE STATEMENT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020 - ASSOCIATION (CONTINUED)

	Unrestricted funds		Restricted funds (excluding special activities funds and other funds)						Total
	Secretariat		CAS	CS	ISS	DAS	ER	HCC/SGD	
	\$		\$	\$	\$	\$	\$	\$	\$
Governance and other administrative costs									
Communications	4,153	-	3,027	5,513	7,188	-	666	20,547	
Depreciation - general	447,365	-	440	2,779	6,990	-	2,330	459,904	
Depreciation - care and share grants	-	4,889	-	-	-	-	-	4,889	
Insurance	1,253	-	684	1,367	1,481	1,844	114	6,743	
Interest on lease liabilities	11,958	-	-	-	-	-	-	11,958	
Miscellaneous	2,861	-	14	128	1,180	-	2	4,185	
Printing and stationery	8,762	-	2,307	3,350	5,246	120	1,849	21,634	
Publication relations and advertisements	1,505	-	543	2,483	2,420	-	171	7,122	
Rental of office equipment	(2,638)	-	777	1,367	1,709	-	111	1,326	
Staff CPF contributions	70,168	69,918	13,816	73,545	68,955	94,569	4,942	395,913	
Staff salaries	473,505	435,349	81,699	434,773	404,189	541,813	29,061	2,400,389	
Staff welfare and training	10,646	-	5,224	15,275	11,648	29,798	882	73,473	
Supplies and materials	2,220	-	-	-	-	-	-	2,220	
Transport	1,916	-	1,517	3,638	13,861	63	-	20,995	
Upkeep of building and equipment	7,657	-	3,625	7,210	9,575	-	859	28,926	
Utilities	6,581	-	3,270	6,971	9,298	-	721	26,841	
	1,047,912	510,156	116,943	558,399	543,740	668,207	41,708	3,487,065	
Total expenditure	1,090,001	536,589	132,082	567,124	684,757	670,862	185,139	3,866,554	
Surplus / (Deficit) for the financial year	(24,607)	(536,589)	56,931	(776,412)	88,705	-	38,629	(1,153,343)	
Funds transferred out	-	-	-	-	-	-	(38,629)	(38,629)	
Net movement in funds	(24,607)	(536,589)	56,931	(776,412)	88,705	-	-	(1,191,972)	
CS – Community Services									
ISS – Itinerant Support Services									
ER – Education Resource									
CAS – Care and Share									
DAS – Deaf Access Services									
HCC – Hearing Care Centre									
</									

The above statements form part of the financial statements of the Association.

Corporate Governance

Board Attendance and Reasons

In compliance with items 7 and 25 of the Code of Governance, information below states the reasons for retaining Board member(s) who have served for more than 10 consecutive years, as well as the number of Board meetings and Board members' attendance. ("Board" refers to "Executive Council".)

	Period	Number of Executive Council Meetings in FY2019/2020	Total Number of Executive Council Members*	Remarks
SADeaf Executive Council 2019/2020	24 August 2019 to 31 March 2020	4	15	5 members, namely Chan Sek Wai, Chew Mun Kai Robert, Neo Hock Ping, Yap Yei Mian Adrian, and Ong Lian Hwai Judy attended all 4 meetings. 5 members, namely Martin Marini Vincent, Wee Chong Yeow Gregory, Tay Lay Hong, Tseng Hao Chun Eric and Wong Ee Kean attended 3 meetings. 3 members, namely Zahabar Ali, Lim Jiun Yih Leonard and Goh Lily attended 2 meetings. 1 member, namely Lee Chee Phat Steven, attended 1 meeting.

**Note: Amy Ho was co-opted into the Executive Council on 5 March 2020. Hence, she did not attend any meeting prior to 31 March 2020.*

List of Board Members Exceeding 10 Years of Service

No	Name	Year Joined	Length of Service in years	Position on Executive Council Board
1	Mr Martin Marini Vincent	2008	12	President
2	Ms Tay Lay Hong	2003	17	Vice President
3	Mr Wee Chong Yeow Gregory	2009	11	Vice President
4	Mr Chew Mun Kai Robert	2003	17	Member
5	Mr Steven Lee Chee Phat, PBM	1995	25	Member
6	Mr Neo Hock Ping Ken	2007	13	Member

Reasons for retaining Board members for more than 10 consecutive years

In accordance with the Governance Evaluation Checklist Code Guideline No. 7, we would like to provide the following key review on the six members who have served on the Board for more than 10 consecutive years.

The six members who have served for more than 10 years provide a well-balanced board composite in terms of Deaf, hard of hearing and hearing members who are good, experienced team players, and are able to share their knowledge and professional experience for the purpose of managing the organisation professionally.

Board renewal is currently one of SADeaf's strategic issues to put in place a Board composite with members who have area-specific expertise vital to the Board such as awareness of Deaf Culture and knowledge of sign language.

SADeaf is also actively looking for suitable candidates to join our Board and works in collaboration with Centre for Non-Profit Leadership.

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 whistleblowing reports will be treated with the strictest confidentiality, promptly investigated and reported to the Board.

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.

Governance Evaluation Checklist

S/N	Code guideline	Code ID	Response
Board Governance			
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Complied
	Are there governing board members holding staff appointments? (skip items 2 and 3 if "No")		No
2	Staff does not chair the Board and does not comprise more than one third of the Board.	1.1.3	
3	There are written job descriptions for the staff's executive functions and operational duties, which are distinct from the staff's Board role.	1.1.5	
4	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years. If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	Complied
5	All governing board members must submit themselves for re-nomination and re-appointment, at least once every 3 years.	1.1.8	
6	The Board conducts self evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	1.1.12	
	Is there any governing board member who has served for more than 10 consecutive years? (skip item 7 if "No")		Yes
7	The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years.	1.1.13	Complied
8	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied
Conflict of Interest			
9	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied
10	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	
Strategic Planning			
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied

S/N	Code guideline	Code ID	Response
Human Resource and Volunteer Management			
12	The Board approves documented human resource policies for staff.	5.1	Complied
13	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied
14	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied
	Are there volunteers serving in the charity? (skip item 15 if "No")		Yes
15	There are volunteer management policies in place for volunteers.		Complied
Financial Management and Internal Controls			
16	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	Complied
17	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	Complied
18	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied
19	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	6.1.4	Complied
20	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied
	Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 21 if "No")		Yes
21	The charity has a documented investment policy approved by the Board.	6.4.3	Complied
Fundraising Practices			
	Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 22 if "No")		Yes
22	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied
	Did the charity receive donations in kind during the financial year? (skip item 23 if "No")		Yes
23	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	Complied
Disclosure and Transparency			
24	The charity discloses in its annual report — (a) the number of Board meetings in the financial year; and (b) the attendance of every governing board member at those meetings.	8.2	Complied
	Are governing board members remunerated for their services to the Board? (skip items 25 and 26 if "No")		No

S/N	Code guideline	Code ID	Response
25	No governing board member is involved in setting his own remuneration.	2.2	
26	The charity discloses the exact remuneration and benefits received by each governing board member in its annual report. OR The charity discloses that no governing board member is remunerated.	8.3	
	Does the charity employ paid staff? (skip items 27, 28 and 29 if "No")		Yes
27	No staff is involved in setting his own remuneration.	2.2	Complied
28	The charity discloses in its annual report — (a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity's subsidiaries) exceeding \$100,000 during the financial year; and (b) whether any of the 3 highest paid staff also serves as a governing board member of the charity. The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.	8.4	Complied. The annual remuneration of SAdEaf staff who receives more than \$100,000 per annum is disclosed on page 86 of the Annual Report. SAdEaf staff do not serve on the Executive Council.
29	The charity discloses the number of paid staff who satisfies all of the following criteria: (a) the staff is a close member of the family belonging to the Executive Head or a governing board member of the charity; (b) the staff has received remuneration exceeding \$50,000 during the financial year. The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that there is no paid staff, being a close member of the family belonging to the Executive Head or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year.	8.5	Complied. There is 1 full-time employee who is a family member of an Executive Council member. The employee's remuneration is between \$50,000 - \$100,000.
	Public Image		
30	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	Complied

Appendix

Committees

Administration and Finance Committee

Mr Chan Sek Wai Jeremy*	Co-Chairman, Hon Treasurer
Ms Wong Ee Kean*	Co-Chairman, Hon Secretary
Ms Tay Lay Hong	Member, VP DAC
Mr Tseng Hao Chun Eric	Member, VP SCS
Mr Wee Chong Yeow Gregory*	Member, VP MVS SMC
Dr Zahabar Ali*	Member, VP Deaf Education Committee
Ms Lim Sook Lan Judy*	Staff, Executive Director
Mr Chan Yew Tiong John*	Staff, Senior Admin & Finance Manager

Audit Committee

Ms Tan Kian Wah Valerie*	Chairman
Mr Chew Mun Kai Robert	Member
Ms Claire Nazar*	Member
Ms Ngiam Share Ching*	Member
Ms Lim Sook Lan Judy*	Staff, Executive Director
Mr Chan Yew Tiong John*	Staff, Senior Admin & Finance Manager

Human Resource Committee

Ms Wong Ee Kean*	Chairman
Ms Chua Siew Cheng Evangeline*	Member
Mr Lim Jiun Yih Leonard*	Member
Ms Lim Sook Lan Judy*	Staff, Executive Director
Mr Chan Yew Tiong John*	Staff, Senior Admin & Finance Manager

Fund Development Committee

Mr Marini Martin Vincent*	Ex-officio
Dr Zahabar Ali*	Chairman
Mr Lee Chee Phat Steven, PBM*	Member
Ms Tay Lay Hong	Member
Dr Yap Yei Mian Adrian	Member
Mr Teo Zhi Xiong*	Staff, Corporate Affairs Executive

Community Services Committee

Mr Tseng Hao Chun Eric	Chairman
Mr Chew Mun Kai Robert	Member
Mr Neo Hock Ping Ken	Member
Ms Goh Lily	Member
Ms Ong Lian Hwai Judy	Member
Mr Tan Keng Yong Kelvin*	Staff, Principal Social Worker

Social Group of the Deaf Committee

Ms Ho Amy	Chairman
Ms Ng Yee Ping Naomi	Treasurer
Ms Tay Lay Hong	Publicity
Mr Tian Seow Yoong Sunny	Member
Mr Neo Hock Ping Ken	Member
Mr Tan William	Member
Ms Chan Yuen San Claudine*	Staff, Senior Manager (CS)

Deaf Access Committee

Ms Tay Lay Hong	Chairman
Mr Tan Lian Seng Dennis	Chairman, Linguistics Sub Committee
Mr Neo Hock Ping Ken	Member
Mr Yap Boon Sheng Alvan	Staff, Deputy Director
Mr Ong Kay Chin James	Staff, Deaf Access Manager
Mr Yeo Wei Yong*	Staff, Senior Manager (Communication Access)

Sign Language Instruction Sub-Committee

Ms Tay Lay Hong	Advisor
Mr Tan Lian Seng Dennis	Instructor
Ms Chew Suat Li Shirley	Instructor
Mr Choy Peng Lih Phillip	Instructor
Ms Lau Saw Hui Tina	Instructor
Mr Lee Boon Hiang David	Instructor
Mr Soh Tiong Leong Freddie	Instructor
Mr Tay Kiam Andrew	Instructor
Ms Teo Bee Leng Elaine	Instructor
Ms Chia Mei Chyi	Instructor
Mr Chan Ka Wai Moses	Instructor

Linguistics Sub-Committee

Ms Tay Lay Hong	Advisor
Mr Tseng Hao Chun Eric	Advisor
Mr Tan Lian Seng Dennis	Chairman
Mr Nicholas Chan*	Member
Ms Ng Bee Chin*	Member
Ms Barbara Bernadette D'Cotta*	Staff, Head, Education Resource
Mr Ong Kay Chin James	Staff, Deaf Access Manager
Ms Siti Rohanna Binte Omar*	Staff, Senior Sign Language Interpreter
Mr Muhammad Hidayat*	Staff, Research Linguist

Advocacy Committee

Ms Lily Goh	Chairman
Ms Tay Lay Hong	Member
Mr Neo Hock Ping Ken	Member
Mr Tseng Hao Chun Eric	Member
Ms Tan Keng Ying	Member
Ms Ho Amy	Member
Mr Yap Boon Sheng Alvan	Staff, Deputy Director
Mr Ong Kay Chin James	Staff, Deaf Access Manager
Ms Neo Woon Xin Vanessa	Staff, Deaf Access Officer

Award Vetting Committee

Dr Yap Yei Mian Adrian
Ms Ho Amy
Ms Lum Kai Kuen Janice*
Ms Lau Ee Wun
Mr Lee Chong Ding
Ms Goh Lily
Mr Teo Zhi Xiong*

Chairman
SADeaf SGD Representative
ITE Representative
Touch Silent Club Representative
Ministry of Hearing Impaired Representative
ExtraOrdinary Horizons Representative
Staff, Corporate Affairs Executive

Nomination Committee

Ms Tan Kian Wah Valerie*
Mr Tseng Hao Chun Eric
Mr Chew Mun Kai Robert
Ms Claire Nazar*
Mr Neo Hock Sik

Chairman
Member
Member
Member
Staff, IT & Facilities Manager

School Management Committee – MVS

Mr Wee Chong Yeow Gregory*
Mr Chan Sek Wai Jeremy*
Mr Chew Mun Kai Robert
Ms Margarita Hale*
Mr Tan Hong Pheow Louis*
Mr Toh Boon Cheng Ernest*

Chairman
Hon Treasurer
Member
Member
Member
Staff, Administrator MVS

Deaf Education Committee

Dr Zahabar Ali*
Dr Yap Yei Mian Adrian
Ms Goh Lily
Ms Janis Wong*
Ms Danica Tan*
Mr Toh Boon Cheng Ernest*
Mr Yap Boon Sheng Alvan
Ms Barbara Bernadette D'Cotta*

Chairman
Member
Member
Member
Member
Staff, Administrator MVS
Staff, Deputy Director
Staff, Head (Education Resources)

**Denotes Hearing*

Member of:



Supported by:



*The Singapore
Association
For The Deaf*

