

ANNUAL REPORT

2020 / 2021

*The Singapore
Association
For The Deaf*



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Vision and Mission

Vision

To be the leading organisation in advocating equal opportunity, in all aspects, for the Deaf and Hard of hearing, and supporting them 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

Founded in 1955, the Singapore Association for the Deaf (SADeaf) is a member of the National Council of Social Service (NCSS), and is supported by the Community Chest of Singapore, Ministry of Social and Family Development (MSF), SG Enable, 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, from 11 July 2019 to 30 June 2021, and renewed from 1 July 2021 to 30 June 2024).

President's Message



It is again my pleasure to present the 2020/2021 Annual Report of the Singapore Association for the Deaf (SADeaf). The worldwide and on-going Covid-19 pandemic was the most momentous event all of us experienced over the past year. It inevitably has had a great impact on SADeaf's operations which was reflected in the presentations by the various departments in this report.

Like other social service agencies and charities, SADeaf faced unprecedented difficulties during this time, including in the provision and accessibility of services, and in maintaining our outreach and fundraising. But I am proud to say that we did not flag in our commitment and standards of service, both to our clients in need and to the community at large.

Over the past year, SADeaf held its first-ever virtual Annual General Meeting, as well as hosted our annual International Week of the Deaf and Singapore Sign Language Week celebrations online for the first time. Major events such as Deaf Dialogue 2021, Song Signing Remotely project, Family Day, Deaf Achievers Award Ceremony and various appreciation events were all held online, also for the first time ever. Singapore's 2020 General Elections online rallies and debates, as well as the election results, were also fully covered by our access team.

By going virtual and as a result battling against the loss of the physical atmosphere and human touch, the learning curve was a steep one for all staff, presenters and volunteers involved. The Executive Council (Exco) even managed our own Board Self-Evaluation Programme. But by and large, we pulled it off successfully, with aplomb and verve, if not always flawlessly.

As the world grapples with the on-going pandemic, the road ahead remains uncertain. But I have faith we at SADeaf will learn and even benefit from adversity, and come out of it wiser, more experienced and more adaptable. SADeaf, too, will strive to remain the leading provider and advocate of the welfare of the Deaf and Hard-of-hearing community in Singapore.

Let me join my fellow Exco members and SADeaf staff in thanking our funders from the government, generous donors both big and small ranging from individuals to corporations, as well as partners from various schools and organisations, for their continuing support. We are also grateful to partners such as SG Enable, Ministry of Finance, Prime Minister's Office, Ministry of Communications and Information for working with us in many ways to support our accessibility and advocacy efforts.

And I must put on record my heartfelt appreciation to the staff for maintaining our service standards and excellence amidst difficult times and, last but not least, my fellow Exco members for their many and valuable contributions over the two-year term from 2019 to 2021.

The Singapore Association for the Deaf pays its tribute to the late Ms Tan Keng Ying, a long-serving and dedicated Deaf Exco member, former Vice-President and familiar name among our community, who passed away on 19 July 2021. The late Ms Tan's family has made a generous donation of \$100,000 to the Association in her memory. We are grateful for the donation which will benefit the Association during this Covid-19 situation. The legacy of her decades of selfless dedication to and voluntary service with SADeaf and the larger community will live on, in our hearts and minds.

I wish everyone good health.

Marini Martin Vincent

Executive Director's Message



In the face of the unique challenges posed by the Covid-19 pandemic over the past twelve months, I am pleased to report that SADeaf had risen to the occasion and showed its resilience.

Special thanks are due to our frontline staff – from the Community Service, Hearing Care Centre, Deaf Access Services, Itinerant Support Service, Deaf Education Department and Mountbatten Vocational School – who provided in-person services with dedication and heart throughout this trying period. As much as we could and in accordance with safety guidelines, our staff – including our sign language interpreters, notetakers and sign language instructors – also served our clients and students remotely.

Likewise, the rest of the SADeaf staff pivoted to working from home and using online technology. The process was not always seamless nor easy. Working, collaborating, attending training, and meeting virtually via video chats were novel experiences for the team. But with time and effort, as well as investment in appropriate software and devices, these became second nature to us. Most importantly, we were able to maintain our productivity levels and task efficiency.

Despite the Covid-19 situation, our services rendered to the clients from the Hearing Care Centre increased by 16%. The number of students with hearing loss needing support from the Itinerant Support Service and the Little Hands Bilingual Bicultural Programme increased by 24% and 233% respectively from the previous financial year. Staff retention remained at 95% and fundraising effort improved by 18%.

Our services affected by the Covid-19 situation were the Deaf Awareness and Singapore Sign Language classes, as well as communication access services which dropped by 30% and 31% respectively.

Mountbatten Vocational School also saw a drop in enrolment by 3%. Out of the Covid-19 situation, the school found an opportunity to align itself with the government's initiative to strengthen food supply by implementing the microgreens project as part of the schools' co-curricular activities.

Our volunteers from the Social Group of the Deaf, Signifique and Ignitors also stepped up. An example was Signifique's successful organising of the "Largest Mass Online Song Signing" event which was recognised by the Singapore Book of Records.

Looking ahead, SADeaf will be embarking upon major projects such as digitalisation of our work processes and much-needed repairs of our premises. These would serve to enhance both client and staff wellbeing.

Finally, on behalf of SADeaf, I would like to thank all staff and volunteers for their unflagging efforts and support. Thanks are also due to our corporate partners and individual donors, such as those who produced transparent masks for our clients, students and staff. I also wish to convey my appreciation of and acknowledge the contributions of the Executive Council members for their constant support and advice.

Let us continue to stay safe and keep our community safe together!

Lim Sook Lan Judy

Trustees

Mr Chua Cheng Lye Steven

Ms Margarita Hale

Mr Lee Chee Phat Steven, PBM

Ms Tang Siew Ngoh

Executive Council 2020 / 2021



PRESIDENT
Mr Marini Martin Vincent *



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*



VICE PRESIDENT
Ms Wong Ee Kean*

*Chairman, Deaf
Education Committee
(wef 1 February 2021)
(Honorary Secretary
till 31 January 2021)*



VICE PRESIDENT
Dr Zahabar Ali*

*Chairman, Deaf
Education Committee
(till 1 October 2020)*



**HONORARY
SECRETARY**
Mr Siow Meng Meng
Terry *
(wef 1 February 2021)



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



COUNCIL MEMBER
Mr Chew Mun Kai
Robert



COUNCIL MEMBER
Mr Lee Chee Phat
Steven, PBM *



COUNCIL MEMBER
Mr Neo Hock Ping



COUNCIL MEMBER
Mr Lim Jiun Yih
Leonard *



COUNCIL MEMBER
Dr Yap Yei Mian
Adrian



COUNCIL MEMBER
Ms Goh Lily



**CO-OPTED
COUNCIL MEMBER**
Ms Huang Muhui
Eunice *
(wef 17 December 2020)



**CO-OPTED
COUNCIL MEMBER**
Ms Ong Lian Hwai
Judy



**CO-OPTED
COUNCIL MEMBER**
Ms Ho Amy



**CO-OPTED
COUNCIL MEMBER**
Mr Chia Rong Xi
Johnson
(wef 18 February 2021)



**CO-OPTED
COUNCIL MEMBER**
Mr Tham Keng Liong
Matthew *
(wef 4 January 2021)

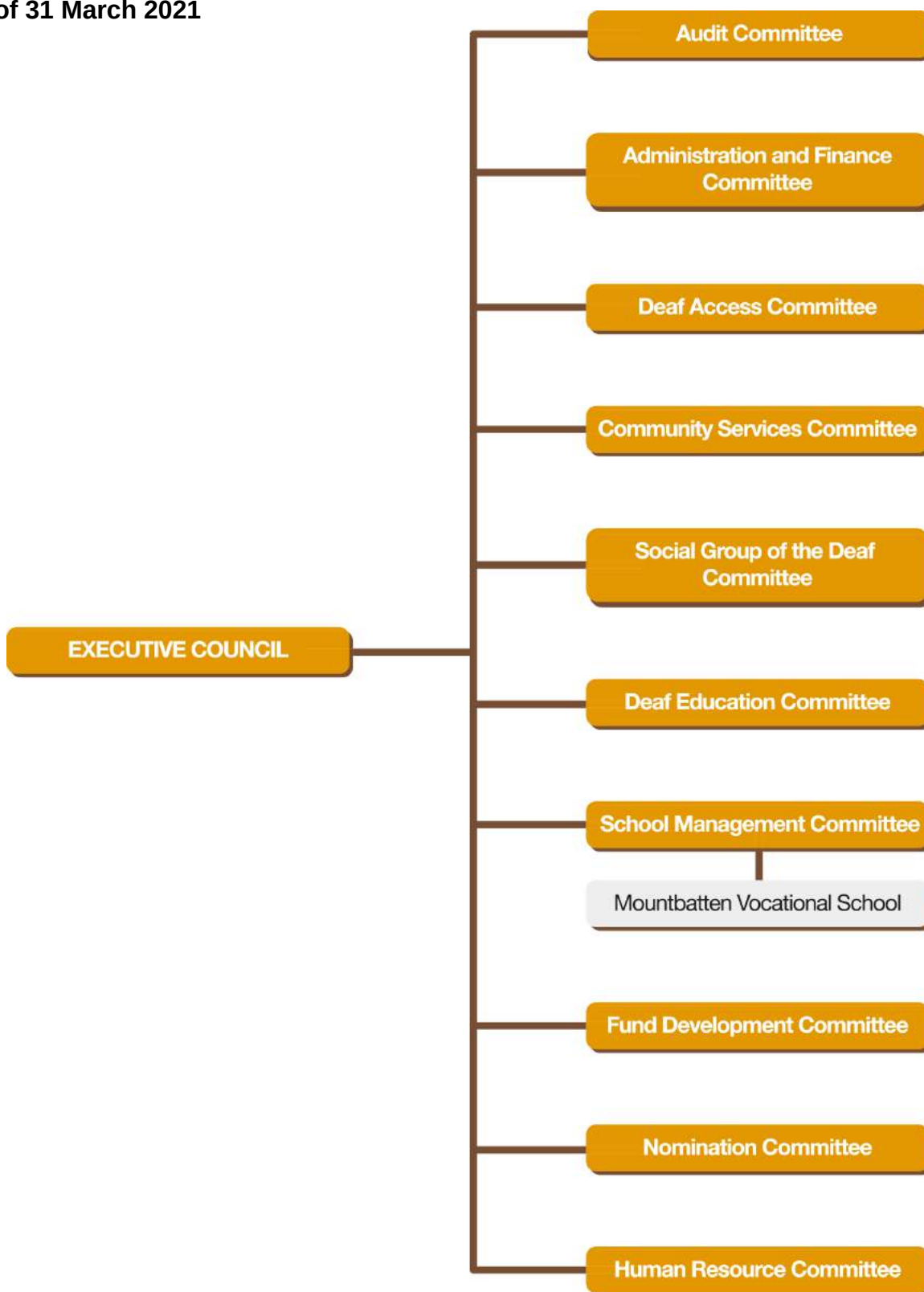


**CO-OPTED
COUNCIL MEMBER**
Ms Lee Sze Ying
Sheena
(wef 18 February 2021)

*Denotes hearing

Organisation Chart

As of 31 March 2021



Staff Organisation Chart

As of 31 March 2021



* Part-time Staff

Community Integration Support Services (CISS)

The CISS comprises three sections: Community Services (CS), Hearing Care Centre (HCC), and Itinerant Support Service (ISS).

Community Services (CS)

The CS department serves Deaf, Hard-of-hearing and Deafblind 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 principal social worker, a senior manager, two case managers, a social work associate and a social work executive.

	FY 2019/2020	FY 2020/2021
Number of new clients	88	87
Total number of registered clients	6369	6452

Case Management for FY 2020/2021	Number of clients
Number of new cases	182
Total Number of clients served (cumulative)	333

Breakdown of Number of New Cases for FY 2020/2021	Number
Financial Assistance	117
Employment Support	29
Other Case Management	36
Total	182*

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

Support for Elderly Clients

The department developed this programme to focus on and cater to the growing number of elderly clients with hearing loss through the initiatives described in this section.

Community Integration: Seniors Go Digital Programme

The team worked with the SG Digital Office to conduct 4 sessions of the Seniors Go Digital Programme, a series of workshops which educate the elderly on the use of digital technology such as e-payment and online meetings. A total of 26 participants attended. In addition CS had involved the Deaf elderly in our regular activities such as Family Day, festive celebrations and activities organised by Social Group of the Deaf, Igniters and other volunteers.

Outreach

Staff of the Hearing Care Centre conducted two radio interviews 'live' on FM95.8 and FM93.8 to share on age-related hearing loss.

Collaboration with Partners

To enhance our outreach, the team collaborated with various partners such as Agency for Integrated Care, Lions Befrienders, SG Digital Office, Touch Silent Club, SPD, Family Service Centres, hospitals and elderly homes.

Casework and Counselling

Individual elderly clients in need were assigned to a social worker or case manager to handle their financial, family, mental health or other issues.

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 and mainstream education in three areas, namely case management, hearing support, and speech and language therapy. 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.

Students with hearing loss in MOE Mainstream School 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 preschool (Kindergartens), primary and secondary schools, JC/CI and the various IHL on 28th May 2021. The e-survey was closed on 30 July 2021. 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.

Number of students with hearing loss in MOE schools and IHLs

No. of schools participated in survey	School Levels	No. of students
1	Preschool	1
63	Primary school	318
59	Secondary school	312
8	Pre-university	29
1	Institute of Higher Learning	33
0	University	0
Total		693

Service Statistics

Basic Programme Indicators

SN	Indicators	Annual Target	Outcome Data
1	Total cases served	80	88
2	Number of new cases	15	17
3	Number of closed cases	20	7
4	Total number of service hours	150	214
5	Total number of direct intervention hours	500	1091
6	Total number of students (primary, secondary, junior colleges/centralised institute) served	80	83
7	Total number of consultations / training sessions with students and/or teachers (primary, secondary, junior colleges/centralised institute)	70	68

Outcome Indicators

SN	Indicators	Annual Target	Actual Outcome
1	% of clients who have a greater understanding of their condition & coping strategies	70% of returned Satisfaction Survey scored an average of 3.5 and above (out of 5)	85%
2	No./% of parents/main caregivers who indicate that CISS has helped their children cope with challenges in mainstream education and socialisation with peers.	70% of returned Satisfaction Survey scored an average of 3.5 and above (out of 5)	87.5%
3	% of teachers who indicate that CISS has helped their students cope with challenges in mainstream education and socialisation with peers.	70% of returned Satisfaction Survey scored an average of 3.5 and above (out of 5)	93%
4	% of clients (aged 15 and above) who indicate that CIS has helped them cope with challenges in mainstream education and socialisation with peers.	60% of returned Satisfaction Survey scored an average of 3.5 and above (out of 5)	75%
5	% of parents / main caregivers who have a greater understanding of their children's / wards' condition and coping strategies.	60% of returned Satisfaction Survey scored an average of 3.5 and above (out of 5)	99%
6	No. of clients partially integrated for their age in mainstream schools	65	81
7	No. of clients fully integrated for their age in mainstream schools.	56	86
8	No. of clients socially integrated into the school community to some extent	65	86
9	No. of clients socially integrated into the school community fully.	60	83

Outreach Activities

The ISS team conducted outreach sessions to government hospitals and other social service agencies such as KK Women's and Children's Hospital and Dyslexia Association of Singapore mainly through online channels.

As part of outreach efforts to mainstream schools, the ISS department organised an online webinar over three days specially for the Allied Educators – Learning & Behaviour Support on the topic “AED Learning Journey: The Impact of Hearing Loss on School Going Children.”

The screenshot shows a webinar interface with a slide titled "Impact of Hearing loss". The slide features an audiogram graph on the left and a table on the right. The audiogram graph plots hearing level in dB (from -10 to 120) against frequency in Hz (from 125 to 8000). It shows hearing levels for various speech sounds: 'i m a' (around 20-30 dB), 'ch h' (around 30-40 dB), 'p h k' (around 40-50 dB), and 's' (around 60-70 dB). The background of the graph is color-coded into zones: Mild (green, 0-20 dB), Moderate (yellow, 20-40 dB), Moderate to Severe (orange, 40-70 dB), Severe (red, 70-90 dB), and Profound (purple, 90-120 dB). The table on the right provides a detailed description of each degree of hearing loss.

Degree of hearing loss	Ability to hear speech and language development
Mild	Difficulties in hearing soft speech and conversations, but can understand in quiet environments.
Moderate	Difficulties with understanding speech, especially in the presence of background noise.
Moderate to Severe	Clarity of speech is considerably affected. Speech must be loud. Possible difficulties in group conversations.
Severe	Normal speech is inaudible; therefore comprehension is only possible through extremely loud or amplified speech.
Profound	Even amplified speech is unclear and even inaudible.

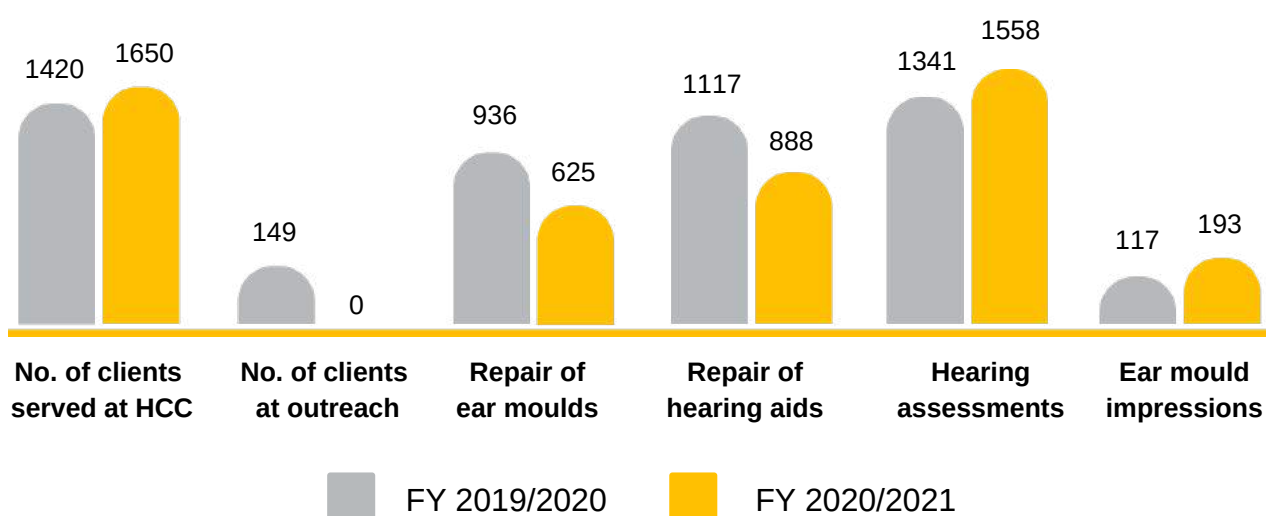
Screenshot of the online webinar

Community Integration Support Services (CISS)

Hearing Care Centre (HCC)

Staffed by a qualified audiologist and a senior audiology manager, the Hearing Care Centre 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 and members 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.



Note: Due to the Covid-19 situation, outreach sessions were suspended in 2020.

Membership as at 31 March 2021

Category	Junior	Ordinary	Life	Associate	Honorary	Total
Deaf Members	3	158	295	6	1	463
Hearing Members	0	61	134	4	1	200
Total	3	219	429	10	2	663

Deaf Access Services (DAS)

DAS (Deaf Studies)

The department conducted a range of Singapore Sign Language (SgSL) courses and customised workshops, as well as Deaf Awareness Programme for the general public, schools, companies and other institutions. It also undertakes research in SgSL.

SgSL Courses

Due to the Covid-19 situation, most of the courses were held online. In-person classes were held upon request and with safety measures in place.

Courses	No. of participants
Deaf Awareness Programme / Customised Signed Language	960
Singapore Sign Language (SgSL) Level 1	318
Singapore Sign Language (SgSL) Level 2	93
Singapore Sign Language (SgSL) Level 3	18
Basic SgSL & Basic SgSL on Medical Terms	40
SgSL half-day and full-day workshop	89
Professional and Workplace SgSL workshops	14
Total No. of Participants	1532

Town Hall Sessions

Two Town Hall sessions held in July and November 2020 served to collect signs from and for discussion among the Deaf community in Singapore. One was a collaboration with NUS SIGNapse to share signs requested by those in the medical, nursing, pharmaceutical, and social work courses.

SgSL StoryTelling at National Library Branches

The 'Storytelling in Singapore Sign Language' sessions, in partnership with the National Library Board, aim to raise awareness of SgSL among the younger generations of Singaporeans and their parents.

The storytelling sessions, conducted by SADEAF staff, were held at the following four public libraries in March 2021: Ang Mo Kio, Toa Payoh, Bedok and Jurong West. The well-known stories of The Sleeping Beauty and The Little Matchstick Girl were told in SgSL.



Storytelling session at Bedok Library



Storytelling session at Jurong West Library

SgSL Workshops

DAS offered SgSL workshops for families (with children aged 1 to 12 years) and teenagers (aged 13 to 15 years) 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. These workshops were run in December 2020 by Deaf instructors.

Sign Linguistics

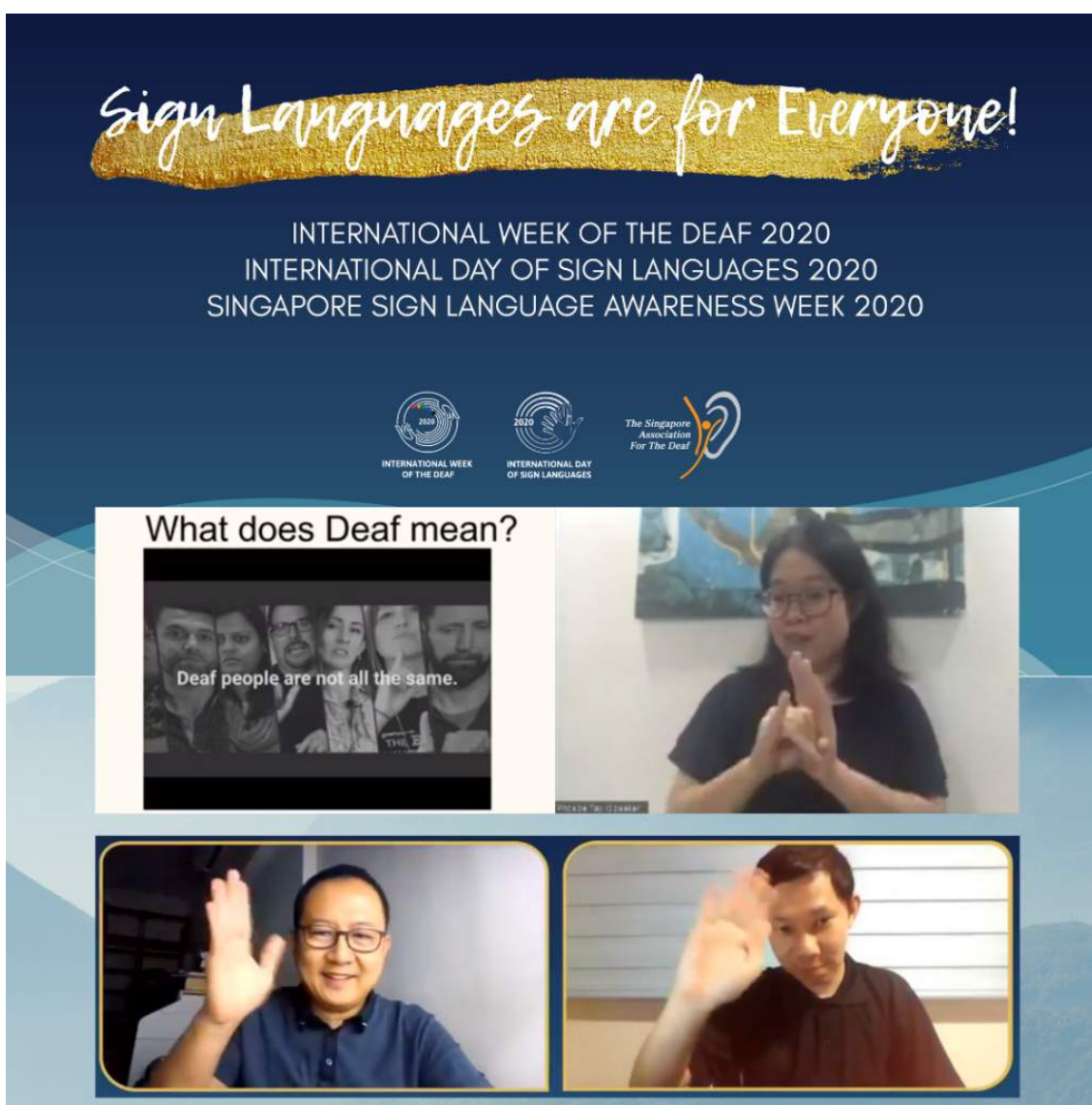
DAS undertakes SgSL linguistics research which includes these tasks: collecting signs used by the Deaf community in Singapore, documenting SgSL for research purposes, promoting SgSL to the public, and supporting activities related to sign language. The SgSL Signbank (www.sgslsignbank.org.sg) run by the department is an ongoing long-term project.

The focus over the past year was on creating training materials for new volunteers, interns and researchers who had been trained in basic sign linguistics. They had also been working on glossing and annotating video data of signing participants.

International Week of the Deaf and Singapore Sign Language Week

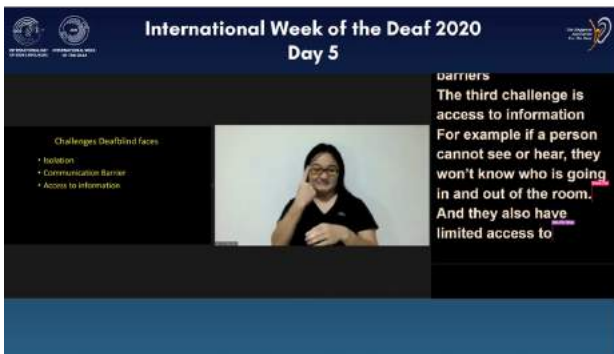
Singapore's inaugural digital International Week of the Deaf 2020 was launched on 21 September 2020 on the SADeaf official Facebook page. Together with the global Deaf community, we celebrated and showcased Deaf culture and language to the larger public.

Aligning with the theme for the International Day of Sign Languages 2020 "Sign Languages are for Everyone!", the programme featured SgSL through the "Stories in Sign" video series. Topics on Deaf community, identity and language were also presented every evening. These included sharing sessions by researchers and Deaf community members, and the #DeafAtWork series which showcased Deaf and Hard-of-hearing professionals and achievers.



Screenshot of an online programme

The International Week of the Deaf 2020 was celebrated via online programmes and notetaking service was provided on all five days.



Screenshots of the presenters of the online programmes

Deaf Dialogue 2021



Zoom group photo of the participants and committee members

A Deaf Dialogue session was organised on 20 March 2021 by the Advocacy Committee. This was to allow the Deaf and hard-of-hearing community, including hearing allies, to provide feedback on matters of concern. The hour-long discussion covered the topics on education, employment and accessibility. Participants gave feedback, suggestions and ideas to improve the lives of the community.

Deaf Access Services (DAS)

DAS (Communication Access)

Overview of Notetaking Service

Notetaking Service	FY 2019/20	FY 2020/21
Total number of requests	3118	2307
Fulfilled	2169	1641

There was a large increase in requests for remote notetaking service due to the safe distancing measures, which impacted on classes, workshops and events attended by clients.

The Notetaking Team had to adapt rapidly in learning to use various online platforms such as Zoom, Microsoft Teams, Skype, Google Meet, and Adobe Connect for assignments.

Community Notetaker training was also shifted entirely online, which proved useful in working out technical issues pertaining to remote notetaking assignments.

HIGHLIGHTS

The Notetaking Service was provided remotely and continuously over seven hours till the wee hours of the morning for the Singapore General Election results. Other key highlights include covering the ministers' Facebook Live interactions with the public, virtual press conferences, the dissolution of Parliament and the Singapore Votes 2020 political debate.

Overview of Sign Language Interpretation Service

Sign Language Interpretation	FY 2020/21	FY 2019/20
Total Clients Served	333	533
Number of interpretation service hours rendered	3672	5899

Due to the COVID-19 pandemic, there was a surge in requests for remote interpreting services. This spurred both staff and community interpreters to quickly learn to use various platforms such as Zoom, Google Hangouts/Meets, Microsoft Teams, and Open Broadcast Software, as well as technical setups for online video filming and streaming.

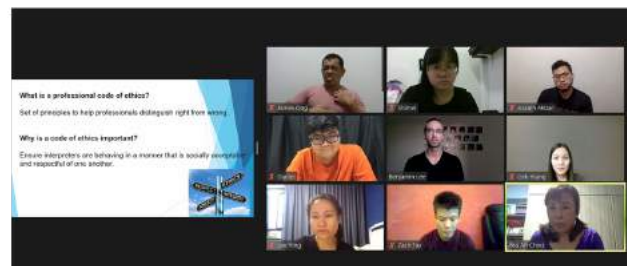
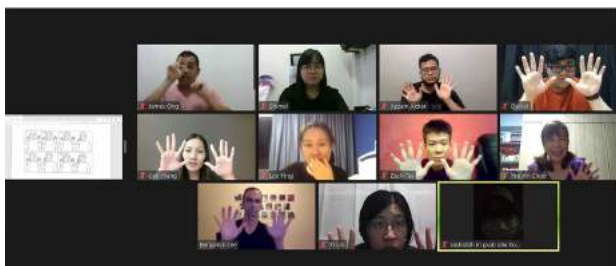
As a result of the shift to remote interpreting, new guidelines and requirements specifically for such settings were implemented to maintain best practices for interpreters. For certain settings, interpreters were still required to be present on site, with safety measures implemented, for more effective delivery of services.

To meet the increased demand for access to news related to COVID-19, the interpreters and notetakers collaborated to provide access both in sign language and transcriptions. The recorded videos were posted on the SADeaf Facebook page.

Training

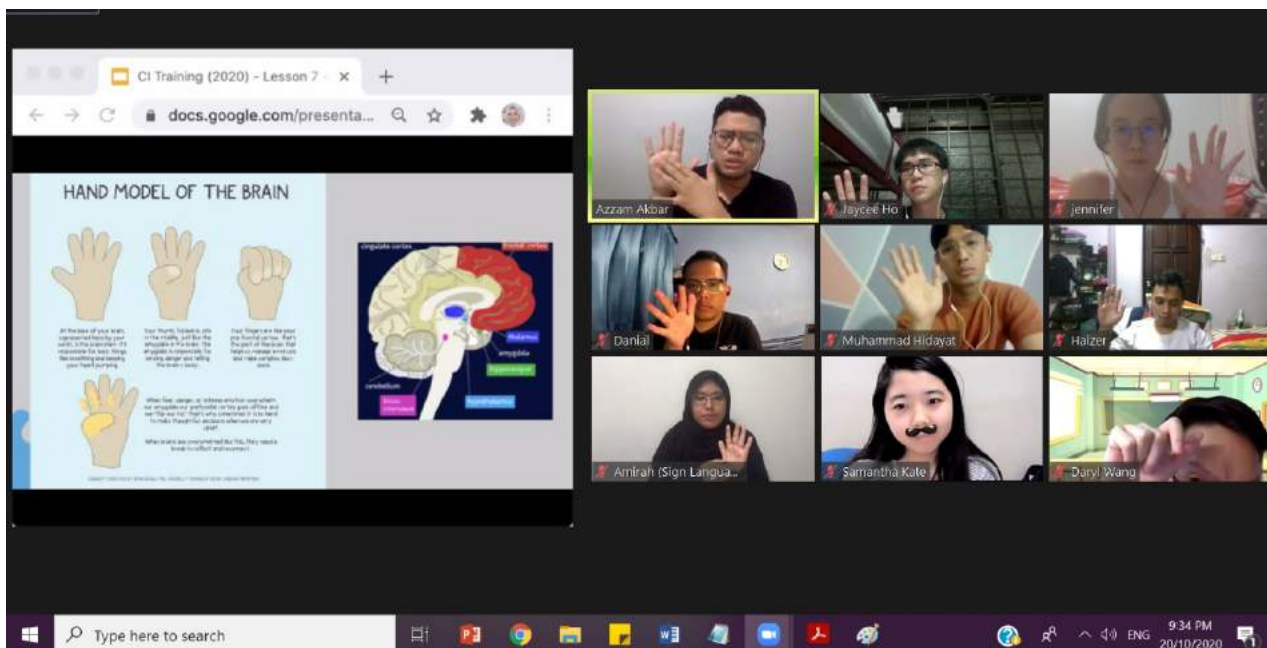
Continuing Education Training (CET)

A blended learning format for the CET sessions was held and conducted for both Deaf and hearing interpreters.



Screenshots of the online CET sessions

Community Interpreter Training



Screenshot of the online Community Interpreter training sessions

The Community Interpreter Training (Level 1) sessions were also held online for the first time. Activities were modified to suit the mode of instruction while maintaining assessment and learning standards.

Date	Topic	Venue / Format
April 2020	Interpreting in Healthcare Setting	Online
6 August 2020	Definition of the Interpreter Hearing vs Deaf	Online
13 August 2020	Ethics and Professionalism	Online
20 August 2020	International Sign Vocabulary and Practice	Online
Every Tuesday and Friday 29 September to 10 November 2020	International Sign Vocabulary and Practice	Live at SADeaf

Highlights of the Year

The interpreting team took on various assignments throughout the year, including the following:

Ministerial Statement on Fortitude Budget via live television broadcast, 12 June 2020



Interpreters rehearsing before the start of the speech

Singapore General Election, 2 to 11 July 2020

All the political broadcasts as well as the election results were interpreted and broadcasted via the SADEAF online platforms.



Screenshots of the 'live' interpreting for the General Election 2020

Educational Collaboration, 29 to 31 July 2020

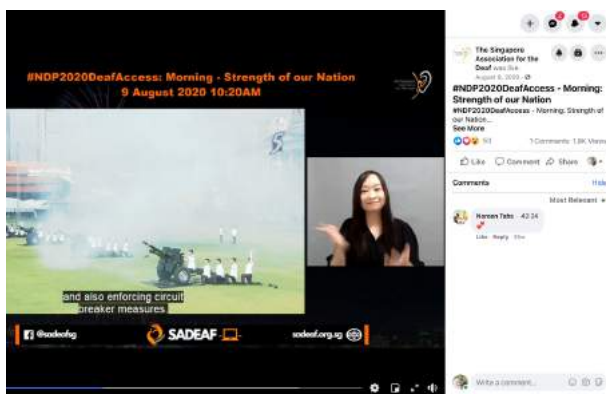
An informative Hari Raya Haji series in collaboration with Singapore Deaf Muslim Community (SDMC) and Al-Islah Mosque was released. These included the sharing of commonly used signs during the Hari Raya Haji season. This was produced by the interpreting team.



Screenshots of the educational Hari Raya Haji series

National Day 2020, 9 August 2020

Both the National Day Parade and National Day Show 2020 were interpreted live on Facebook.



Screenshots of the National Day celebration events with 'live' interpreting



The inaugural appearance of on-screen interpreter on the live television broadcast for National Day Message

International Week of the Deaf, 21 to 25 September 2020

Our interpreters, both community and staff, were on duty for this event. Our team also put together three video interviews with community interpreters.



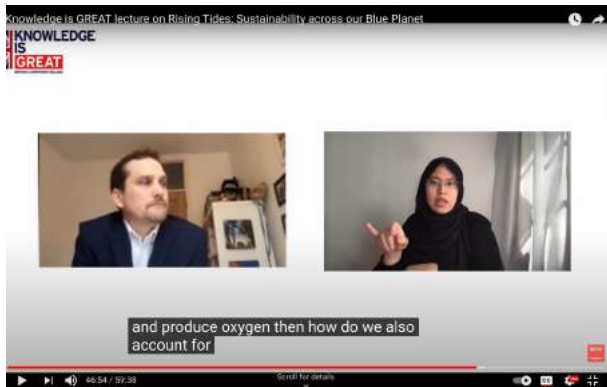
Interpreters on duty for the IWD 2020 online programmes



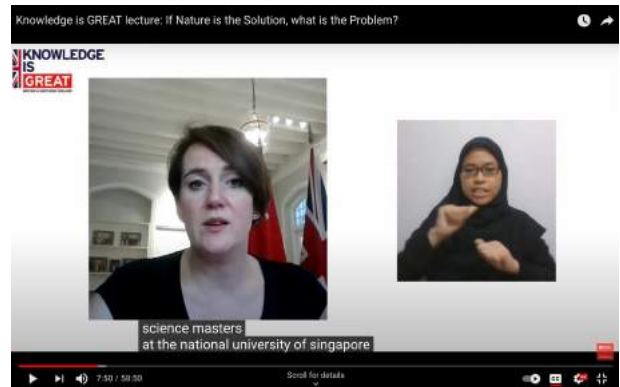
Screenshot of the "Meet our Community Interpreters" feature

British Council Webinars, 28 January, 25 February & 25 March 2021

Online lectures and webinars became more common during the Covid-19 pandemic.



Interpreters in action at British Council's monthly webinars "Knowledge is Great"



Budget Statement 2021, 12 February 2021



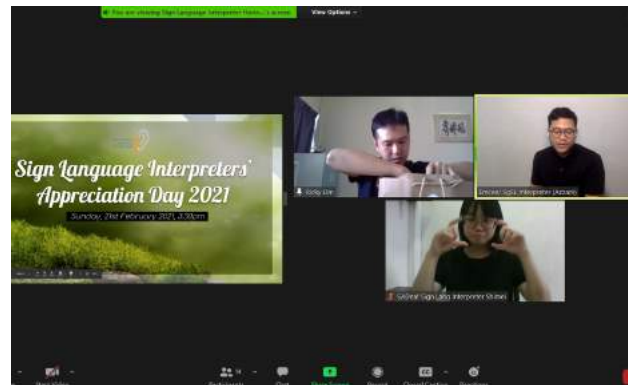
Staff interpreters (from left) Rashidah, Hanna, Amirah, Shimei at MediaCorp studio for the Budget Statement 2021

Sign Language Interpreters' Appreciation Day, 21 February 2021

The department organised an appreciation and recognition event for staff and community interpreters.



Ta-da! It's terrarium-making time!



Showing off beautiful terrariums at the end of the session

The interpretation team continued to receive requests from theatre companies. We are heartened by the on-going support from the arts field in providing access for our community.

Date	Theatre Group/Company	Title of Show	Format
1 May 2020	Singapore Repertory Theatre	A Wedding, A Funeral and Lucky the Fish	Facebook Live
5 June 2020	Singapore Repertory Theatre	Boom by Jean Tey	Facebook Live
17 August 2020	Singapore Repertory Theatre	Fly High	Live on stage
22 August 2020	ACT 3 Theatrics	Storytelling - Dancing in Silence	Online
September 2020	Singapore Repertory Theatre	Children's Festival	Online
21 November 2020	Singapore Repertory Theatre	Tuesdays with Morrie	Live on stage
20 December 2020	Singapore Repertory Theatre	TLC Christmas Stories	Live on stage
19 March 2021	The Esplanade	Pemangkin (Foreword)	Live on stage

Deaf Access Services (DAS)

Training of Professionals working with children with hearing loss

This new department was set up to focus on training. It offers courses and workshops for Educators of the Deaf, and works with National Institute of Education (NIE) and Ministry of Education, Special Education Branch.

A three-day training session was conducted at MOE headquarters for Educators of the Deaf from Mayflower Primary School, Beatty Secondary School and Canossian School. This module was one of the five modules offered in the Certificate in Teaching Students with Hearing Loss by NIE.

The training department also offers the following courses for Educators of the Deaf :

- SgSL course for Educators (Levels 1 to 3)
- Co-Teaching Strategies
- The Basic Grammatical Rules of Singapore Sign Language
- Teaching English in the Bilingual Bicultural Approach
- Bilingual Grammar Curriculum



Course participants at the end of the session



Conducting a lesson for the Certificate in Teaching Students with Hearing Loss by NIE

The Little Hands Bilingual-Bicultural Programme (LHBBP)



The Little Hands Bilingual-Bicultural Programme is a communication programme for pre-school children with hearing loss to learn through play using Singapore Sign Language (SgSL). It encompasses a linguistic environment in which the children have the opportunity to develop their linguistics skills (in SgSL and English), as well as build their cognitive and social-emotional development.

The classes are conducted by a trained teacher of the Deaf and assisted by a Deaf adult. The sessions include storytelling, SgSL lessons, reading and writing, art and craft activities, indoor and outdoor play, and snack time. Preparatory linguistic and mathematical skills for Primary 1 are also taught.

Enrolment

Enrolment as of 31 March 2021

Year	Male	Female	Total
2020	2	0	2
2021	6	4	10

Outreach and Advocacy

To raise awareness of LHBBP and encourage referrals from other organisations, outreach and advocacy meetings were held with KK Women's and Children's Hospital, Singhealth PAEDS, Thye Hua Kwan Moral Charities Limited, Fei Yue Community Services, and Rainbow Centre.



See how focused we are!



SgSL lesson time with a Deaf teacher!



Learning to count through play



Individual Reading Time



Making Chinese New Year crafts

Corporate Affairs (CA)

The Corporate Affairs team organises fundraising activities to support SADeaf's operations and programmes which serve the Deaf and Hard-of-hearing community. The department also manages communications and public relations, raises awareness of the organisation's profile and services, and handles volunteer management.

Event Highlights	
June 2020	Signal Goes Digital
July 2020	Mask Sewn With Love
August 2020	Signing National Day Song
October 2020	Shop@SADeaf Opening PhotoMe Contest
November 2020	Fundraising session NUS Sharing
December 2020	i'm-able Gift Market SADeaf Calendar Sale
January 2021	Singapore Book of Records Challenge Flag Day Campaign
February 2021	Sharing with Bartley Secondary school Flag Day Campaign
March 2021	Sharing with Cedar Girls' Secondary School Flag Day Campaign

Fund Development

SADeaf expresses our heartfelt appreciation to generous donors over the financial year, including individuals, companies and organisations.

Corporate Donors

Above \$50,000

- Children Charities Association
- Estate of Henry Bolter Deceased

\$10,000 to \$49,999

- Standard Life Aberdeen Charitable Foundation
- Hsuen Chow Pte Ltd

\$1,000 to \$9,999

- Central Singapore Community Development
- Hong Leong Foundation
- Hwa Sheng Construction Pte Ltd
- Inaudible Moments
- Interlocal Exim Pte Ltd
- Jack Investment Pte Ltd
- Jourmint Pte Ltd
- Mellford Pte Ltd
- New Ubin Seafood Projects Pte Ltd
- NTUC Fairprice Foundation Ltd
- Singapore Press Holdings Foundation
- Singapore Swimming Club
- Smart Energy Pte Ltd
- SPEQS Manufacturing Pte Ltd
- The Centre for Inner Studies in Singapore Ltd
- Toa Payoh Seu Teck Sean Tong
- Tong Seng Produce Pte Ltd
- YMCA of Singapore

During the year, SADeaf raised \$633,646, compared to the previous year's \$541,351.

Donation Boxes Placement Programme

We wish to express our heartfelt appreciation to participating partners of the donation box placement programme.

- Aranda Country Club
- Marina Bay Sands
- Mountbatten Vocational School
- Sivantos Pte Ltd

Flag Day 2021 Donation Box Placement

- CHIJ Secondary (Toa Payoh)
- Naval Base Primary School
- Space Logic Pte Ltd



SADeaf Ambassadors for the Deaf

The SADeaf Ambassadors for the Deaf are key partners that reinforce the Association's mission and vision. Ambassadors are invited to key events and activities organised by SADeaf throughout the year. We wish to thank the following ambassadors for their support.

- Asia Farm F&B Pte Ltd
- Sonova Singapore Pte Ltd
- Grab Holdings Inc
- Taylor and Francis Pacific Pte Ltd

Corporate Communications

We are pleased to report on the expansion and enhancement of our official social media channels: Carousell, Facebook, Instagram, LinkedIn, Telegram, Youtube.

These channels enabled SADeaf to reach out to the general public and publicise its services and programmes to the wider community. The long-running Signal newsletter was also re-launched as an online-only publication in December 2020.

Volunteer Management

Volunteers are important assets to SADeaf. They contribute in a variety of ways, committing their time, expertise and effort to benefit SADeaf and the community we serve. SADeaf had a total of 361 registered volunteers as of 31 March 2021.

Volunteer Programmes

SADeaf Igniters

Despite the unprecedented Covid-19 situation, SDeaf Igniters was able to organise an online event *Team Up & Game On Zoom Party* on 19 December 2020 via the Zoom platform for members of the SDeaf community, and made it accessible with the help of an interpreter.

The programme consisted of an introduction to Zoom, an ice-breaker activity and three online games. Winners of the Christmas-themed dress-up competition were announced, and e-certificates were awarded to all participants who stepped up to join this festive challenge.



A victory group screenshot for keepsakes!



E-certificate for winners of the festive dress-up competition!

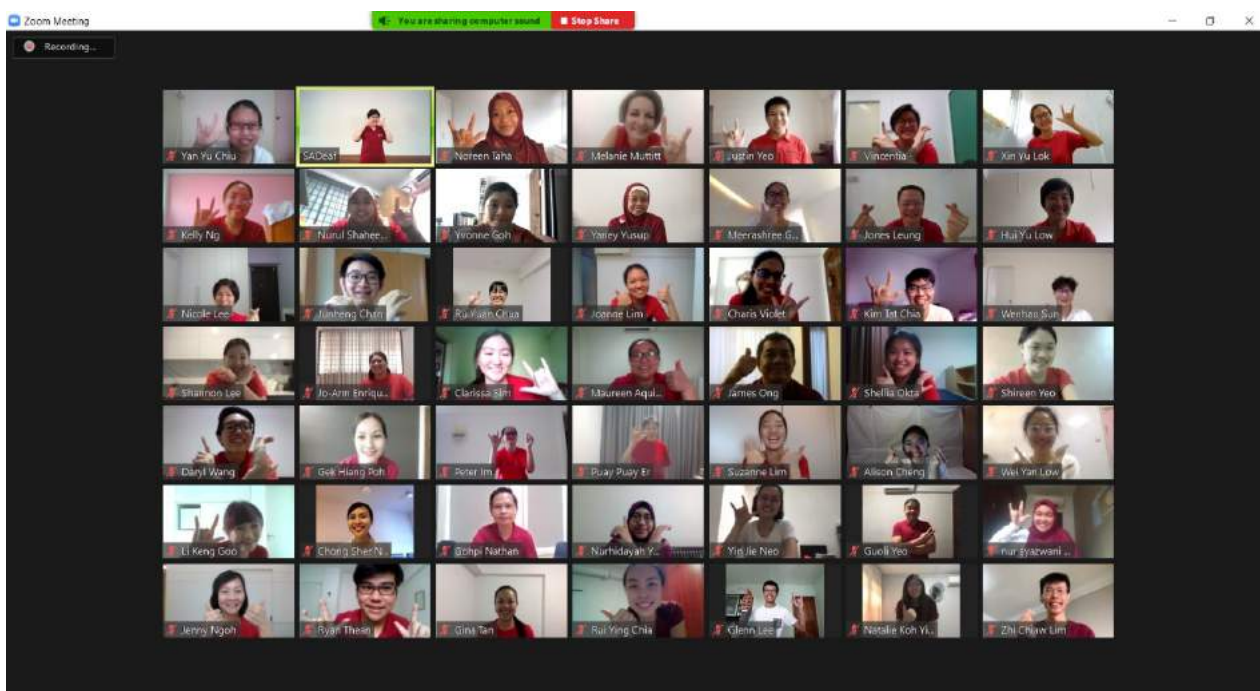
Signifique

As physical activities were restricted, song-signing group Signifique organised Song Signing Remotely projects over the year.

In June 2020, Signifique attempted to enter the Guinness World Record of having the most number of people using sign language to sign a song remotely online. The song was chosen to be performed on Zoom by participants in sign language.

Participants included SADeaf's sign language students, and students from Ngee Ann Polytechnic, Singapore Polytechnic, Republic Polytechnic, and Nanyang Technological University, and the song performed was "Reach Out for the Skies". This was not successful, and Signifique then pivoted to a SADeaf fundraising activity with 55 participants to perform the song online to celebrate Singapore's 55th National Day. The event was featured on national TV and the event chairman and SADeaf staff, Gohpi Nathan, was also interviewed by CNA.

From October 2020 onwards, Signifique embarked on another record attempt and invested much effort on recruiting and training participants. On 16 January 2021, with 101 participants song-signing online, it entered the Singapore Book of Records (SBOR) for achieving the 'Largest Mass Online Song Signing.' Our special thanks to all participants!



Song-signing participants on Zoom

Social Group of the Deaf (SGD)

It had been a challenging year as various plans for physical events were halted due to the COVID-19 pandemic. However, the SGD committee adapted to the new normal and kept the community abuzz by organising various online events on social media. Such events in 2020 included:

- Dragonboat Festival (June)
- National Day Contest (August)
- Mid-Autumn Festival (September)
- Halloween Contest (October)
- Christmas Contest (December)

Specially curated prizes were awarded to winners of these contests which were well received by the participants.



Photos of the dedicated SGD team and participants in various events

Recognition and Appreciation

Deaf Achievers Awards 2020

The following awards were given in recognition of outstanding Deaf or Hard-of-hearing individuals who excelled in studies, sports or other talents, teachers and staff who were dedicated in teaching/serving the Deaf or organisations that have been long-serving supporters of SADeaf. For the first time, the awards ceremony was held online on 24 October 2020 in view of the mandatory safety measures.



Outstanding Deaf Student
(Secondary): Mr Lee Yong Cheong



Outstanding Deaf Student (Post
Secondary): Ms Sebrina Ng



Teacher of the Deaf:
Mr Robson Koh (centre)

Friend of the Deaf Award:

- Estate of Henry Bolter (Deceased)
- Karexparts Pte Ltd
- Marina Bay Sands Pte Ltd



Representative from Karexparts Pte Ltd

I-L-Y (I LOVE YOU) Award

The I-L-Y Award is presented to an individual (a registered volunteer of the SADeaf), organisation or a group (an organisation or a group registered under the corresponding Act of Singapore, the size of which should not be less than three persons), who has made efforts in providing social, educational or financial contributions to the Deaf community during the previous period 1 January to 31 December 2020.

I-L-Y Award (Sapphire):

- Ms Denise Phua
- Ms Ho Ching
- Dyna-Mac Engineering Services Pte Ltd
- Hsuen Chow Pte Ltd
- Kuan Im Tng Temple (Joo Chiat)
- Sonova Singapore Pte Ltd
- Hong Leong Foundation
- Grab Holdings Inc



Ms Denise Phua



Representative from Dyna-Mac Engineering Services Pte Ltd

I-L-Y Award (Ruby):

- Kuan Im Thong Hood Cho Temple
- Regular Service Project for the Deaf Community

Staff Long Service Award

5 years

- Chan Shi Mei
- Claudine Chan Yuen San
- David Lee Boon Hiang
- Neo Hock Sik
- Teh Lay Guat
- Teo Zhi Xiong
- Yeo Wei Yong

10 years

- Agnes Koh Jin Yee
- Chan Yew Tiong John
- Danny Ng Yong Hao
- Kazay Chua Bee Geok
- Ng Lian Yong

15 years

- Sunil Kumar
- Yeo Kiee

20 years

- James Ong Kay Chin

30 years

- Dennis Tan Lian Seng

55 years:

- Elizabeth Khoo Chye Tiang

SUPPORT AT DESIGNATED SCHOOL (PRIMARY)

Mayflower Primary School (MFPS)

SADeaf deployed two Specialised Teachers and two Educational Interpreters to MFPS. They carried out co-teaching for core subjects and interpreting for non-core subjects respectively.

Enrolment

As at 31 March 2021

Level / Class	Male	Female	Total no. of students
Primary 4	2	4	6
Primary 3	0	3	3
Primary 1	2	2	4

Empowered Learner Award 2020

One of our Primary 4 students, Raja Nur Qiyarah Bte Mohd Basrah, was awarded the Empowered Learner Award based on her performance in 2020. This award, given to one student per class, recognises the most outstanding student in the class who exemplified the traits of an empowered learner; a passionate student, a resilient problem solver and a collaborative team player.

Haw Par Junior and Youth Athletics Meet 2021

The students participated in the Athletics Meet which was organised by Para Athletics Singapore and supported by the Singapore Disability Sports Council. It was held at Kallang Practice Track on 20 March 2021.

In preparation for the athletics meet, the students trained after school with the Track and Field CCA team, and eventually their hard work and efforts paid off. In the 50m-Dash event, they clinched a total of three gold and three silver medals. In the Run, Step, Jump event, they clinched a total of two gold, two silver and two bronze medals.

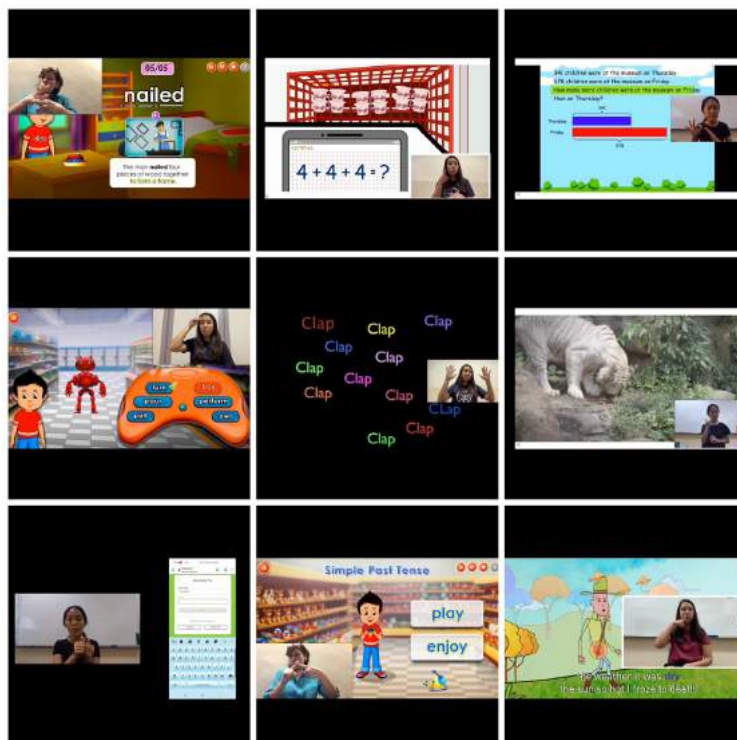


The students hard at 'work' outside the classroom – training and competing!

Programmes and Activities

Home-Based Learning (HBL) 2020

Due to the COVID-19 situation, students had to be placed on HBL in April and May 2020. It was a challenge for both teachers and students as they figured out how best to teach and learn within the home. Videos that were posted onto the Student Learning Space (SLS) were embedded with sign language interpretation, so that the students could learn independently. Live ZOOM sessions were also conducted to address queries and enable discussions with teachers and classmates.



Having fun learning from home, both teachers and students!

Sing Together Singapore 2020

Students, family members and staff alike came together to participate in the Sing Together Singapore 2020 event. Instead of singing, they videoed themselves song signing to the song “Home”, as a tribute to all our frontline and essential workers. It was extremely well-received on social media and raised much awareness among the public.



Touching hearts and opening minds at “Home”, the hit song signed by the MFPS students, families and teachers

National Day Video 2020

The Primary 3 students signed the song “Our Singapore” together with their hearing friends as a class for the school’s National Day Video. This video was made as usual celebrations in the hall could not happen due to the COVID-19 situation.

Performing “The Gruffalo” for International Week of the Deaf 2020 and International Day of Sign Languages

The Primary 3 students featured in a video of the reading of “The Gruffalo” in Reader’s Theatre-style to recognise the milestones and achievements of the Deaf children in Mayflower Primary School, as well as raise awareness and strengthen the status of sign languages in line with the IDSL theme “Sign Languages Are for Everyone!”

Showcase of “The Gruffalo” during Minister of State (MOS) Sun Xueling’s Visit

A Readers’ Theatre of “The Gruffalo” was also showcased during MOS Sun Xueling’s visit to the school. The Primary 3 students performed alongside their hearing peers, in which they signed the story while their hearing peers read it aloud.

After-School Enrichment Programmes 2021

The Primary 4 students attended a Modular Sports Programme, in which they learnt the basics of badminton. The Primary 3 students took part in an ALP STEM Coding Programme, where they learned the fundamentals of coding using Legos to build their own safe-distancing robots as a team.

SUPPORT AT DESIGNATED SCHOOL (SECONDARY)

Beatty Secondary School (BSS)

SADeaf deployed five Resource Teachers (RTs) to the school. Deaf students attended regular lessons with hearing students in a classroom setting with Resource Teachers (RTs) interpreting for them. RTs conduct tutorial sessions with the Deaf during mother-tongue periods. RTs also interpret for enrichment courses and remedial lessons during and after school sessions.

Enrolment

As at 31 March 2021

Level / Class	Male	Female	Total no of students
1NT	5	1	6
2NT	2	-	2
2NA	1	-	1
3NT	1	2	3
3NA	2	1	3
4NT	3	1	4
Total	14	5	19

*NT: Normal Technical

*NA: Normal Academic

Results of GCE 'N' Levels for 2020

One student sat for the 'N' Level examinations. The student was successfully admitted to Mountbatten Vocational School.

Programmes and Activities

Academic/Enrichment Programmes

Due to the Covid-19 pandemic, Home-Based Learning (HBL) was implemented for the school, and both teachers and students were able to adapt after some time.

The partnership with the NUS CAPT Committee continued via a series of workshops. The exchange of ideas and opinions during the discussions fostered a greater understanding of the Deaf community.

Character Development Programme

In Conversation with Mentor (ICM) sessions were conducted weekly.

These aimed to build better rapport between teachers/mentors and students, and for students to have opportunities to share their feelings and concerns. The Resource Teachers each took charge of one level as mentors to the students.



In conversation with peers

Enrichment Programme

A dance workshop was conducted for students, after which they put up a dance performance. It was recorded and publicised online during the International Week for the Deaf.

Activities and events such as Learning Journeys and the National Inclusive Athletics Championships 2020 were cancelled due to the Covid-19 situation.



Dance dance dance!

SUPPORT AT DESIGNATED SCHOOL (SPECIAL EDUCATION)

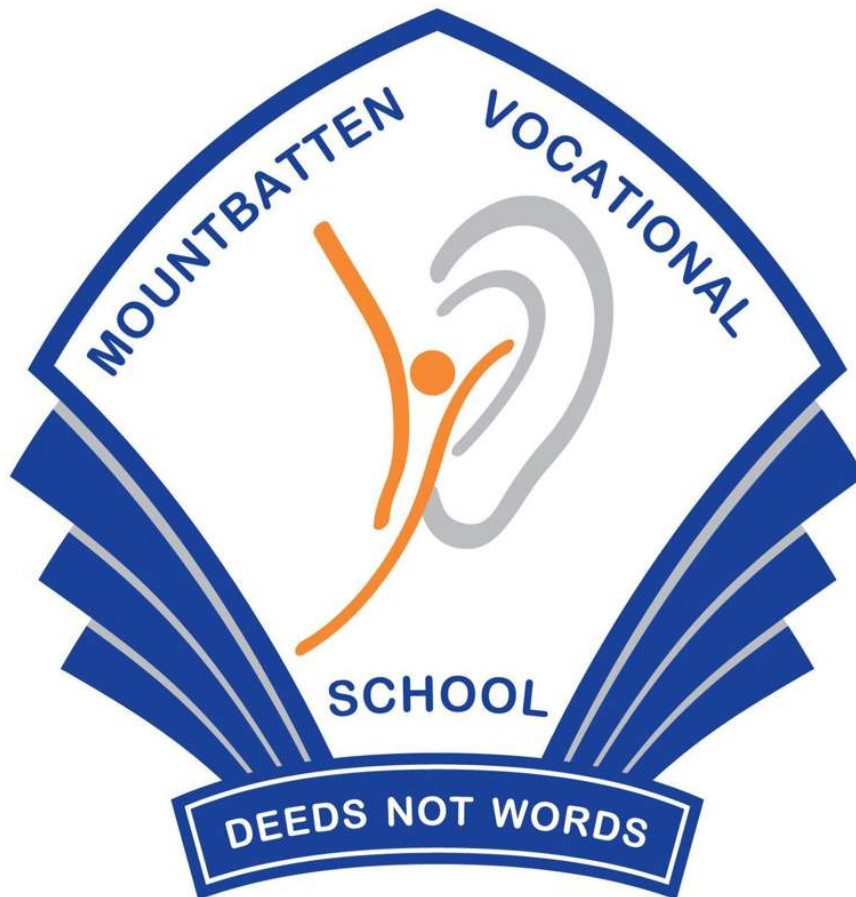
LIGHTHOUSE SCHOOL

Enrolment

One SADeaf teacher was seconded to Lighthouse School (LHS) to provide support to LHS Teachers of the Deaf and the enrolled Deaf students in the following areas:

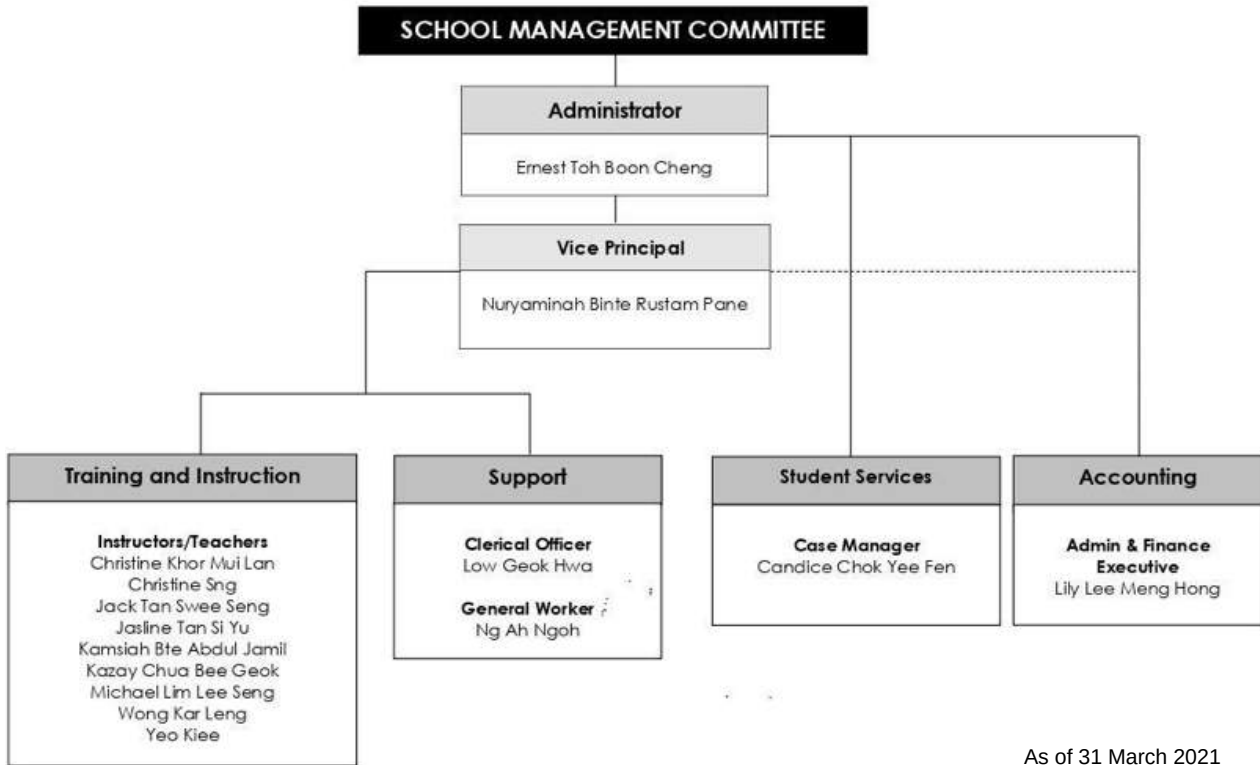
- Taught Literacy and Numeracy for Deaf students in Customised Curriculum group
- Taught Science for Primary 4 Deaf students
- Conducted SgSL lessons for all Deaf students
- Served as teacher in-charge of Multimedia Club and Drama Club under Co-Curricular Activities (CCA)
- Served as teacher in-charge for LHS Camp 2020
- Led Drama group to perform at the LHS Prize-Giving Day 2020 and SADeaf SgSL Week 2020
- Organised SgSL Level 1 and 2 courses for LHS teachers

MOUNTBATTEN VOCATIONAL SCHOOL (MVS)



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

MOUNTBATTEN VOCATIONAL SCHOOL
STAFF ORGANISATION CHART



As of 31 March 2021

Enrolment

As of 31 March 2021

Enrolment Classes	Hearing Loss	Other Disabilities	Multiple	NA	Gender		Total
					Male	Female	
Year 1							
1.1 to 1.3	4	23	2	7	24	12	36
Year 2							
ISC Food & Beverage Service	0	2	0	1	3	0	3
ISC Food Preparation	0	4	0	6	2	8	10
ISC Housekeeping Operations	0	3	0	4	4	3	7
Non-ISC Programme	0	4	0	0	3	1	4
Total	4	36	2	18	36	24	60

School Profile

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

Meeting Industry Needs

For the 2020 cohort, 55% 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 9%, while 36% was placed on review for an extended ISC training programme.

The promotion rate of the 2020 cohort in Year 1 training programme was as follows:

Number of Year 1 Trainees	Number Met Criteria and Progressing	Number being Retained	Attrition Rate
44	24	16	4
100%	55%	36%	9%

Making it to the Finishing Line

For the 2019 cohort, a total of 20 trainees progressed to Year 2 in January 2020, of whom 15 had successfully completed ISC work-based training on 15 November 2020, and were awarded the ITE Skills Certificate in July 2020. Two 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	Attrition Rate
20	15	2	3
100%	75%	10%	15%

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. Nine trainees who successfully completed the programme were offered employment.

The conversion from training to employment placements for Year 2 Work-Based Training in 2020 was as follows:

	Number of Trainees in Year 2 Work-Based Training	Number completed programme successfully	Offered Employment As at March 2021
Food Preparation	7	7	6
Food & Beverage Services	10	7	1
Housekeeping Operations	1	1	0
Non-ISC Programme	2	2	2
Total	20	17	9

Out of the 17 trainees who completed their work-based training successfully, nine were employed, six progressed to other programmes, and two were either not employed or in any programme.

Work-Based Training (WBT) for the Year 2020

Due to the COVID-19 pandemic, our 17 trainees completed their WBT in the school training kitchen and restaurant to fulfill their practicum hours.

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

The COVID-19 pandemic affected educational processes and learning environments, among which was a switch to full Home-Based Learning from 8 April to 4 May 2020. The mid-year term break was shifted from June to May and students returned to school from 2 June 2020 onwards with strict safety measures in place. Many planned programmes, activities and outings were cancelled, replaced or modified.

Here are some highlights of the MVS experience:

In-house Work-Based Training (WBT)

Due to the Covid-19 precautionary measures, our final-year students were unable to be placed in the local hotels and restaurants for their WBT. In place of this essential training, the School provided the students WBT in-house, in the form of preparing bento lunches for takeout orders from June to November 2020.



Cookie Project

MVS collaborated with the Singapore Association for the Deaf in the Cookie Project to raise funds for both the Association and the School. MVS chef/instructor Ms Wong Kar Leng came up with an original recipe for the cookies, which were made from Ondeh-Ondeh (a traditional Southeast Asian rice cake filled with liquid palm sugar and coated in grated coconut).

Ms Wong and her final-year students, together with volunteers, prepared, baked and packed the cookies for sale.



SMU Challenge and Purple “Outings”

Singapore Management University (SMU), via its community outreach programme the SMU Challenge, has been partnering Mountbatten Vocational School for the past four years and adopted the School as a fundraising beneficiary. Due to the unique circumstances in 2020, there were no fundraising events. Instead, the SMU team planned eight online activities such as Tik Tok Dance Challenge, Resume Writing and Financial Literacy Workshops in July and August 2020 for MVS students.



2020 Year-End Celebration

The school year came to a close on 20 November 2020 and a variety of activities were organised for the students, such as fashion show, telematch games, and kitchen duties to prepare bento lunch sets for staff, students and parents. A small celebration was also held for Year-2 students who had just completed their WBT. We congratulate all the students for their achievements through their hard work and perseverance.



Chinese New Year 2021 Celebration

A more subdued occasion due to COVID-19 safety measures, students were still able to enjoy the games and fashion shows organised for this event. Decked out in their finest red outfits, both staff and students had fun and a bento set lunch was provided for all.



Microgreens Project

The School started a Microgreens Farming class in the beginning of 2021. This was in line with the government's initiative to strengthen Singapore's food supply through urban farming. As microgreens do not need a lot of space and grow quickly, it proved to be a successful initiative – students learnt to plant and harvest the microgreens as well as incorporated them into the food prepared in the kitchen.



Financial Statement

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT BY THE EXECUTIVE COUNCIL

for the financial year ended 31 March 2021

In the opinion of the Executive Council, the audited 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 2021 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.

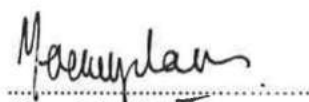
The Executive Council, comprising the following, has on the date of this statement, authorised the issue of the financial statement.

President	: Marini Martin Vincent
Vice-president	: Gregory Wee Chong Yeow
Vice-president	: Wong Ee Kean
Vice-president	: Tay Lay Hong
Vice-president	: Eric Tseng Hao Chun
Co-opted Honorary Secretary	: Terry Siow Meng Meng
Honorary Treasurer	: Chan Sek Wai
Council member	: Adrian Yap Yei Mian
Council member	: Chew Mun Kai
Council member	: Leonard Lim Jiun Yih
Council member	: Lily Goh
Council member	: Neo Hock Ping
Council member	: Steven Lee Chee Phat
Co-opted council member	: Amy Ho
Co-opted council member	: Eunice Huang
Co-opted council member	: Johnson Chia Rong Xi
Co-opted council member	: Judy Ong Lian Hwai
Co-opted council member	: Matthew Tham Keng Liong
Co-opted council member	: Sheena Lee Sze Ying

On behalf of the Executive Council,



Marini Martin Vincent
President



Chan Sek Wai
Honorary Treasurer

Signed on: 28 July 2021



Kreston Ardent CAtrust PAC

Chartered Accountants of Singapore
(UEN 202000100D)
30 Cecil Street #15-03/04 Prudential Tower
Singapore 049712
Tel: (65) 6356 9098 / (65) 6336 8772
www.krestonaca.com.sg

**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 2021, 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 Association as at 31 March 2021, the statement of financial activities and statement of cash flows of the Association for the financial year then ended.

Basis of 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

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.

Other Information

Management is responsible for the other information. The other information comprises the Statement by the Executive Council.

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.

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

Report on the Audit of the Financial Statements (Continued)

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.

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 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.

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

Report on the Audit of the Financial Statements (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: (Continued)

- 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.

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.

KRESTON ARDENT CATRUST PAC

KRESTON ARDENT CATRUST PAC

Public Accountants and
Chartered Accountants
Singapore

Partner-in-charge: Chua Soo Rui

Date: 28 July 2021

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2021

2021	Notes	Unrestricted funds			Restricted funds	Total funds
		Accumulated fund	Other funds	Total unrestricted funds		
		\$	\$	\$	\$	\$
INCOME						
Income from generated funds						
Voluntary income						
- Amortisation of deferred capital grants	10	-	-	-	16,128	16,128
- Donations		206,196	-	206,196	52,170	258,366
- Grants for rental of land		285,198	-	285,198	-	285,198
- Other grants and sponsorships		121,467	-	121,467	57,527	178,994
- Job Support Scheme		661,944	-	661,944	180,879	842,823
Activities for generating funds						
- Fundraising income	4	337,559	-	337,559	88,892	426,451
- Collections from events		-	882	882	5,475	6,357
Fixed deposit income						
- Interest		40,204	-	40,204	1,347	41,551
		<u>1,652,568</u>	<u>882</u>	<u>1,653,450</u>	<u>402,418</u>	<u>2,055,868</u>
Income from charitable activities						
Grants from NCSS / Community Chest						
Chest		-	-	-	295,713	295,713
Grants from MSF		-	-	-	91,614	91,614
Grants from MOE		-	-	-	1,909,878	1,909,878
Grants from TOTE Board		-	-	-	497,016	497,016
Care and share grants		-	-	-	870,000	870,000
Bicentennial fund		400,000	-	400,000	-	400,000
Community chest support fund		50,000	-	50,000	-	50,000
Invictus fund		-	-	-	159,672	159,672
Members subscription		8,200	-	8,200	-	8,200
Programme income		-	-	-	197,270	197,270
Interpretation fees collected		-	-	-	79,364	79,364
Sign language books		-	-	-	670	670
Sale of assistive devices		-	-	-	137,464	137,464
School fees		-	-	-	59,132	59,132
Welfare income		-	-	-	3,450	3,450
		<u>458,200</u>	<u>-</u>	<u>458,200</u>	<u>4,301,243</u>	<u>4,759,443</u>
Other income						
Welfare grants		-	-	-	217,196	217,196
Miscellaneous income		865	-	865	20,488	21,353
		<u>865</u>	<u>-</u>	<u>865</u>	<u>237,684</u>	<u>238,549</u>
Total income		<u>2,111,633</u>	<u>882</u>	<u>2,112,515</u>	<u>4,941,345</u>	<u>7,053,860</u>

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

for the financial year ended 31 March 2021

2021 (CONTINUED)	Notes	Unrestricted funds				Total funds \$
		Accumulated fund \$	Other funds \$	Total unrestricted funds \$	Restricted funds \$	
EXPENDITURE						
Cost of generating funds						
Fundraising events	4	7,108	-	7,108	-	7,108
Charitable activities						
Annual events		9,505	7,573	17,078	61,182	78,260
Professional fees and services		25,705	-	25,705	188,367	214,072
Purchase of assistive devices		-	-	-	227,683	227,683
Teaching materials		-	-	-	32,838	32,838
Teaching staff salaries		-	-	-	361,184	361,184
Teaching staff CPF		-	-	-	43,129	43,129
Volunteer expenses		996	-	996	-	996
Welfare assistance services		-	-	-	3,450	3,450
		36,206	7,573	43,779	917,833	961,612
Governance and other administrative costs						
Communications		4,380	-	4,380	23,099	27,479
Depreciation - general	5	307,616	-	307,616	41,198	348,814
Depreciation - care and share grants	5	-	-	-	6,663	6,663
ISC expenses		-	-	-	3,487	3,487
Insurance		2,105	-	2,105	18,785	20,890
Interest on lease liabilities	11(c)	3,552	-	3,552	394	3,946
Miscellaneous		3,756	-	3,756	5,155	8,911
Publication relations and advertisements		452	-	452	1,116	1,568
Rental of office equipment		1,682	-	1,682	807	2,489
School functions		-	-	-	41,481	41,481
Staff CPF contributions		72,423	-	72,423	382,064	454,487
Staff salaries		521,083	-	521,083	2,348,711	2,869,794
Staff welfare and training		9,551	-	9,551	94,447	103,998
Printing and stationery		4,224	-	4,224	5,809	10,033
Transport		372	-	372	14,765	15,137
Upkeep of building and equipment		5,724	-	5,724	89,250	94,974
Utilities		4,192	-	4,192	37,245	41,437
		941,112	-	941,112	3,114,476	4,055,588
Total expenditure		984,426	7,573	991,999	4,032,309	5,024,308

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

for the financial year ended 31 March 2021

	Unrestricted funds				
	Accumulated fund \$	Other funds \$	Total unrestricted funds \$	Restricted funds \$	Total funds \$
<u>2021 (CONTINUED)</u>					
Surplus / (Deficit) for the financial year	1,127,207	(6,691)	1,120,516	909,036	2,029,552
Funds transferred out	-	-	-	-	-
Net movement in funds	1,127,207	(6,691)	1,120,516	909,036	2,029,552
Funds brought forward	1,145,622	1,354,870	2,500,492	4,707,536	7,208,028
Funds carried forward	<u>2,272,829</u>	<u>1,348,179</u>	<u>3,621,008</u>	<u>5,616,572</u>	<u>9,237,580</u>

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

for the financial year ended 31 March 2021

2020	Notes	Unrestricted funds			Restricted funds	Total funds
		Accumulated fund	Other funds	Total unrestricted funds		
		\$	\$	\$	\$	\$
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
		<u>972,556</u>	<u>15,923</u>	<u>988,479</u>	<u>293,313</u>	<u>1,281,792</u>
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
		<u>92,132</u>	<u>-</u>	<u>92,132</u>	<u>2,705,191</u>	<u>2,797,323</u>
Other income						
Welfare grants		-	-	-	130,968	130,968
Miscellaneous income		706	-	706	22,548	23,254
		<u>706</u>	<u>-</u>	<u>706</u>	<u>153,516</u>	<u>154,222</u>
Total income		<u>1,065,394</u>	<u>15,923</u>	<u>1,081,317</u>	<u>3,152,020</u>	<u>4,233,337</u>

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

for the financial year ended 31 March 2021

2020 (CONTINUED)	Notes	Unrestricted funds				Total funds \$
		Accumulated fund \$	Other funds \$	Total unrestricted funds \$	Restricted 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 accounting policies and explanatory notes form an integral part of the financial statements.

THE SINGAPORE ASSOCIATION FOR THE DEAF**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)***for the financial year ended 31 March 2021*

<u>2020 (CONTINUED)</u>	Notes	Unrestricted funds			Restricted funds	Total funds
		Accumulated fund	Other funds	Total unrestricted funds		
		\$	\$	\$	\$	\$
(Deficit) / Surplus 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		<u>1,145,622</u>	<u>1,354,870</u>	<u>2,500,492</u>	<u>4,707,536</u>	<u>7,208,028</u>

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 accounting policies and explanatory notes form an integral part of the financial statements.

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL POSITION

as at 31 March 2021

	Notes	<u>2021</u> \$	<u>2020</u> \$
ASSETS			
Non-current asset			
Plant and equipment	5	1,429,770	600,714
Current assets			
Inventories	6	15,528	16,035
Other receivables	7	445,803	633,964
Cash and cash equivalents	8	9,215,258	7,180,193
		<u>9,676,589</u>	<u>7,830,192</u>
Total assets		<u>11,106,359</u>	<u>8,430,906</u>
LIABILITIES			
Current liabilities			
Other payables	9	548,633	732,928
Deferred capital grants	10	14,149	10,752
Lease liabilities	11(b)	427,379	424,710
		<u>990,161</u>	<u>1,168,390</u>
Non-current liabilities			
Deferred capital grants	10	17,942	20,810
Lease liabilities	11(b)	860,676	33,678
		<u>878,618</u>	<u>54,488</u>
Total liabilities		<u>1,868,779</u>	<u>1,222,878</u>
NET ASSETS		<u>9,237,580</u>	<u>7,208,028</u>
FUNDS			
Unrestricted funds			
Accumulated fund	12	2,272,829	1,145,622
Designated funds			
- Other funds	13	1,348,179	1,354,870
Total unrestricted funds		<u>3,621,008</u>	<u>2,500,492</u>
Restricted funds	14	5,616,572	4,707,536
TOTAL FUNDS		<u>9,237,580</u>	<u>7,208,028</u>

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF CHANGES IN FUNDS

for the financial year ended 31 March 2021

<u>2021</u>	Notes	At 1 April	Surplus /	Transferred	At 31 March
		2020	(Deficit) for the		out
		\$	year	\$	\$
UNRESTRICTED FUND					
Accumulated fund	12	1,145,622	1,127,207	-	2,272,829
Designated funds					
Other funds	13	1,354,870	(6,691)	-	1,348,179
Total unrestricted funds		2,500,492	1,120,516	-	3,621,008
RESTRICTED FUNDS	14	4,707,536	909,036	-	5,616,572
TOTAL FUNDS		7,208,028	2,029,552	-	9,237,580

<u>2020</u>	Notes	At 1 April	(Deficit) /	Transferred	At 31 March
		2019	Surplus for the		out
		\$	year	\$	\$
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

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF CASH FLOWS

for the financial year ended 31 March 2021

	Notes	<u>2021</u> \$	<u>2020</u> \$
Cash flows from operating activities			
Net surplus / (deficit)		2,029,552	(786,373)
Adjustments for:			
Amortisation of deferred capital grants	10	(16,128)	(11,232)
Depreciation - general	5	348,814	480,867
Depreciation - care and share grants	5	6,663	4,889
Interest income		(41,551)	(68,746)
Interest on lease liabilities		3,946	12,465
		<u>2,331,296</u>	<u>(368,130)</u>
Changes in working capital:			
Inventories		507	8,364
Other receivables		188,161	(380,542)
Cash restricted in use		(957,024)	771,059
Other payables		(184,295)	406,470
Net cash generated from operating activities		<u>1,378,645</u>	<u>437,221</u>
Cash flows from investing activities			
Interest received		41,551	68,746
Purchases of plant and equipment	5	(47,275)	(46,906)
Net cash (used in) / generated from investing activities		<u>(5,724)</u>	<u>21,840</u>
Cash flows from financing activities			
Interest paid	11(d)	(3,946)	(12,465)
Repayment of principal portion of lease liabilities	11(d)	(290,934)	(424,595)
Net cash used in financing activities		<u>(294,880)</u>	<u>(437,060)</u>
Net increase in cash and cash equivalents		1,078,041	22,001
Cash and cash equivalents at 1 April		2,211,008	2,189,007
Cash and cash equivalents at 31 March	8	<u>3,289,049</u>	<u>2,211,008</u>

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2021

1. Corporate information

THE SINGAPORE ASSOCIATION FOR THE DEAF (the 'Association') is registered with the Registry of Societies under Societies Act (Chapter 311) in Singapore on 29 March 1962. The Association's registered address and its principal place of business is 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 and Mountbatten Vocational School ('MVS'). MVS is registered under Ministry of Education. 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 July 2019 to 30 June 2021. The IPC status is further renewed from 1 July 2021 to 30 June 2024.

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.

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 amended standards which are relevant to the Association and are effective for annual financial periods beginning on or after 1 April 2020. The adoption of these standards did not have any material effect on the financial performance or position of the Association.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

2. Summary of significant accounting policies (Continued)

2.3 Standards issued but not yet effective

The Association has not adopted the following standards applicable to the Association that have been issued but not yet effective:

<i>Description</i>	<i>Effective for annual periods beginning on or after</i>
Amendments to FRS 109, FRS 39, FRS 107, FRS 104, FRS 116 <i>Interest Rate Benchmark Reform – Phase 2</i>	1 January 2021
Amendments to FRS 103 <i>References to Conceptual Framework</i>	1 January 2022
Amendments to FRS 16 <i>Property, Plant and Equipment – Proceeds before Intended Use</i>	1 January 2022
Amendments to FRS 37 <i>Onerous Contracts – Cost of Fulfilling a Contract</i>	1 January 2022
Annual Improvements to FRSs 2018-2020	1 January 2022
Amendments to FRS 1 <i>Classification of Liabilities as Current or Non-current</i>	1 January 2023

The Executive Council expect that the adoption of the standards above will have no material impact on the financial statements in the year of initial application.

2.4 Plant and equipment

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

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

Right-of-use of leasehold land	–	3 years
Building renovation	–	5 years
Computer and equipment	–	3 - 5 years
Furniture and equipment	–	5 years

The residual value, useful life and depreciation method are reviewed at each financial year-end, 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 de-recognition of the asset is included in profit or loss in the year the asset is derecognised.

2. Summary of significant accounting policies (Continued)

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.

2.6 Financial instruments

a) Financial assets

Initial recognition and measurement

Financial assets are recognised when, and only when the entity becomes party to the contractual provisions of the instruments.

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

Trade receivables are measured at the amount of consideration to which the Association expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third party, if the trade receivables do not contain a significant financing component at initial recognition.

2. Summary of significant accounting policies (Continued)

2.6 Financial instruments (Continued)

a) Financial assets (Continued)

Subsequent measurement

Investments in debt instruments

Subsequent measurement of debt instruments depends on the Association's business model for managing the asset and the contractual cash flow characteristics of the asset. The three measurement categories for classification of debt instruments are amortised cost, fair value through other comprehensive income (FVOCI) and FVPL. The Association only has debt instruments at amortised cost.

Financial assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Financial assets are measured at amortised cost using the effective interest method, less impairment. Gains and losses are recognised in profit or loss when the assets are derecognised or impaired, and through the amortisation process.

Derecognition

A financial asset is derecognised where the contractual right to receive cash flows from the asset has expired. On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received and any cumulative gain or loss that had been recognised in other comprehensive income for debt instruments is recognised in profit or loss.

b) Financial liabilities

Initial recognition and measurement

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.

Subsequent measurement

After initial recognition, financial liabilities that are not carried at FVPL are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. On derecognition, the difference between the carrying amounts and the consideration paid is recognised in profit or loss.

2. Summary of significant accounting policies (Continued)

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 which are subject to an insignificant risk of changes in value.

2.9 Inventories

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

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

2. Summary of significant accounting policies (Continued)

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 Employee benefits

a) Defined contribution plans

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

b) Short-term employees benefits

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

2.12 Income 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.

2. Summary of significant accounting policies (Continued)

2.12 Income recognition (Continued)

a) 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.

b) 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.

c) 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.

d) Interest income

Interest income is recognised using the effective interest method.

e) Other income

Other income is recognised when received.

2.13 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.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

2. Summary of significant accounting policies (Continued)

2.13 Expenditure recognition (Continued)

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.

2.14 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.

2.15 Leases

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.

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 property, plant and equipment (Note 5).

2. Summary of significant accounting policies (Continued)

2.15 Leases (Continued)

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.

2.16 Funds

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

2.17 Related parties transactions

A party is related to an entity if:

- (a) **A person or a close member of that person's family is related to the Association if that person:**
- (i) Has control or joint control over the Association;
 - (ii) Has significant influence over the Association; or
 - (iii) Is a member of the key management personnel of the Association or of parent of the Association.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

2. Summary of significant accounting policies (Continued)

2.17 Related parties transactions (Continued)

(b) An entity is related to the Association if any of the following conditions applies:

- (i) The entity and the Association are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- (ii) One entity is an associate or joint venture of the Association (or an associate or joint venture of a member of a group of which the other entity is a member).
- (iii) The entity and the Association are joint ventures of the same third party.
- (iv) The entity is a post-employment benefit plan for the benefit of employees of either the Association or an entity related to the Association. If the Association is itself such a plan, the sponsoring employers are also related to the Association.
- (v) One entity is a joint venture of a third party and the Association is an associate of the third entity.
- (vi) The entity is controlled or jointly controlled by a person identified in (a).
- (vii) A person identified in (a) (i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

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.

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.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

3. Significant accounting judgements and estimates (Continued)

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) Leases – estimating the incremental borrowing rates

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.

4. Fundraising activities and fundraising efficiency ratio

	Total proceeds \$	Total fundraising expenses \$	Net fundraising income \$
2021			
Youth for causes	5,585	193	5,392
Year end appeal	315,008	11	314,997
Others	105,858	6,904	98,954
	<u>426,451</u>	<u>7,108</u>	<u>419,343</u>
Percentage of direct fundraising expenses to total receipts			<u>2%</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

4. Fundraising activities and fundraising efficiency ratio (Continued)

	Total proceeds \$	Total fundraising expenses \$	Net fundraising income \$
2020			
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
	210,158	23,783	186,375
Percentage of direct fundraising expenses to total receipts			11%

5. Plant and equipment

	Right-of-use of leasehold land \$	Building renovation \$	Computer and equipment \$	Furniture and equipment \$	Total \$
Cost					
At 1 April 2019	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
Lease modification	1,120,601	-	-	-	1,120,601
Additions	-	9,630	15,820	38,482	63,932
Written off	-	-	(1,570)	-	(1,570)
At 31 March 2021	1,958,281	934,116	85,935	576,815	3,555,147
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
Depreciation	276,997	17,201	15,842	45,437	355,477
Written off	-	-	(1,570)	-	(1,570)
At 31 March 2021	695,837	913,304	51,662	464,574	2,125,377
Carrying amount					
At 31 March 2021	1,262,444	20,812	34,273	112,241	1,429,770
At 31 March 2020	418,840	28,383	34,295	119,196	600,714

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

5. Plant and equipment (Continued)

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

	<u>2021</u>	<u>2020</u>
	\$	\$
By way of cash acquisition	47,275	46,906
By way of deferred capital grants (Note 10)	16,657	2,355
	<u>63,932</u>	<u>49,261</u>

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

	<u>2021</u>	<u>2020</u>
	\$	\$
Depreciation - general	348,814	480,867
Depreciation - care and share grants	6,663	4,889
	<u>355,477</u>	<u>485,756</u>

Right-of-use assets acquired under leasing arrangement are presented together with the owned assets of the same class. Details of such leased assets are disclosed in Note 11.

During the financial year, the Association renewed an existing lease contract for a premise by extending the lease term by another 3 years. As this extension is not part of the terms and conditions of the original lease contract, it is accounted for as a lease modification with an addition to the right-of-use assets, presented under 'Right-of-use leasehold land'. The corresponding remeasurement to lease liability is presented under 'Lease liabilities' (Note 11).

6. Inventories

	<u>2021</u>	<u>2020</u>
	\$	\$
Finished goods, at cost	<u>15,528</u>	<u>16,035</u>

7. Other receivables

	<u>2021</u>	<u>2020</u>
	\$	\$
Interest receivables	419	20,643
Deposits	100,290	100,290
Prepayments	13,048	19,915
JSS grant receivables	71,764	319,674
Sundry debtors	260,282	173,442
	<u>445,803</u>	<u>633,964</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

7. Other receivables (Continued)

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 seventeen months effective from April 2020.

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 seventeen 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>2021</u>	<u>2020</u>
	\$	\$
Cash on hand	1,408,587	1,700
Cash at banks	3,967,926	3,285,410
Fixed deposits	3,838,745	3,893,083
Cash and cash equivalents as per Statement of Financial Position	9,215,258	7,180,193
Restricted in use	(5,926,209)	(4,969,185)
Cash and cash equivalents as per Statement of Cash Flows	<u>3,289,049</u>	<u>2,211,008</u>

The fixed deposits have an average maturity of 3 to 12 (2020: 3 to 12) months from the end of the financial year. The approximate annual effective interest rates applicable for the financial year ranged from 0.15% to 1.80% (2020: 1.20% to 1.80%) per annum.

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

9. Other payables

	<u>2021</u>	<u>2020</u>
	\$	\$
Accruals and other payables	140,218	148,504
Deferred grant income	119,606	319,674
Grants received in advance	286,769	262,425
Subscription fees received in advance	2,040	2,325
	<u>548,633</u>	<u>732,928</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

10. Deferred capital grants

	<u>2021</u>	<u>2020</u>
	\$	\$
At 1 April	31,562	40,439
Additions (Note 5)	16,657	2,355
Amortisation	<u>(16,128)</u>	<u>(11,232)</u>
At 31 March	<u>32,091</u>	<u>31,562</u>
Not later than one year	14,149	10,752
Later than one year but not later than five years	<u>17,942</u>	<u>20,810</u>
	<u>32,091</u>	<u>31,562</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

The Association has lease contracts for its office premises. 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.

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	<u>(418,840)</u>	<u>(11,008)</u>	<u>(429,848)</u>
At 31 March 2020	418,840	34,295	453,135
Lease modification	1,120,601	-	1,120,601
Depreciation	<u>(276,997)</u>	<u>(11,008)</u>	<u>(288,005)</u>
At 31 March 2021	<u>1,262,444</u>	<u>23,287</u>	<u>1,285,731</u>

b) Lease liabilities

The carrying amounts of lease liabilities are presented in the statement of financial position as follows:

	<u>2021</u>	<u>2020</u>
	\$	\$
Current	427,379	424,710
Non-current	<u>860,676</u>	<u>33,678</u>
	<u>1,288,055</u>	<u>458,388</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

11. Lease liabilities (Continued)

b) Lease liabilities (Continued)

A reconciliation of lease liabilities arising from financing activities is as follows:

	1 April 2020	Cash flows	Non-cash changes			31 March 2021
			Modification of lease liability	Accretion of interest	Other	
	\$	\$	\$	\$	\$	\$
Lease liabilities						
- Current	424,710	(294,880)	275,066	3,946	18,537	427,379
- Non-current	33,678	-	845,535	-	(18,537)	860,676
	<u>458,388</u>	<u>(294,880)</u>	<u>1,120,601</u>	<u>3,946</u>	<u>-</u>	<u>1,288,055</u>

	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 \$1,262,444 (2020: \$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>2021</u>	<u>2020</u>
	\$	\$
Depreciation of right-of-use assets	288,005	429,848
Interest expense on lease liabilities	3,946	12,465
Total amount recognised in profit or loss	<u>291,951</u>	<u>442,313</u>

d) Total cash outflow

The Association had total cash outflows for leases of \$294,880 (2020: \$437,060) in 2021.

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 (CONTINUED)

for the financial year ended 31 March 2021

12. Accumulated fund

	At 1 April 2020	Surplus / (Deficit)	Transferred in / (out)	At 31 March 2021
	\$	\$	\$	\$

2021

Unrestricted fund

- Association	1,145,622	1,127,207	-	2,272,829
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	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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13. Other funds

	Note	At 1 April 2020	Surplus / (Deficit)	Transferred in / (out)	At 31 March 2021
		\$	\$	\$	\$

2021

**Unrestricted Designated
Funds**

Other funds

- Special activities fund	15.1	134,405	(6,691)	-	127,714
- Other fund - Special event fund	15.2	900,000	-	-	900,000
- Other fund - General fund	15.3	320,465	-	-	320,465
		1,354,870	(6,691)	-	1,348,179

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

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

14. Restricted funds

2021	Notes	At 1 April 2020 \$	Surplus/ (Deficit) \$	Transferred in / (utilised)			At 31 March 2021 \$
				Accumulated funds \$	Social Group of the Deaf fund \$	SADeaf HCC fund \$	
Accumulated funds							
Restricted accumulated funds for schools							
- MVS		578,896	378,185	-	-	-	957,081
- SSD		5,585	(5,585)	-	-	-	-
		584,481	372,600	-	-	-	957,081
Other restricted funds							
- Care and share		342,868	262,457	-	-	-	605,325
- Itinerant Support Services		538,286	9,583	-	-	-	547,869
- Deaf Access Services		82,090	65,151	-	-	-	147,241
- Community services	15.6	56,931	83,760	-	-	-	140,691
- Special activities fund	15.8	1,347,185	39,652	-	-	-	1,386,837
- Social Group of the Deaf fund	15.9	70,110	-	-	(857)	-	69,253
- MILK fund	15.10	2,959	-	-	-	-	2,959
- MVS fund	15.11	354,493	-	-	-	-	354,493
- SADeaf Hearing Care Centre fund	15.12	965,277	-	-	-	86,252	1,051,529
- Tertiary education fund	15.13	52,430	-	-	-	-	52,430
- Welfare fund	15.14	39,047	-	-	-	-	39,047
- School Development fund	15.16	(2,675)	2,675	-	-	-	-
- Training fund	15.21	10,076	-	-	-	-	10,076
- Pupil welfare assistance fund	15.22	60,850	13,949	-	-	-	74,799
- Development fund	15.23	112,940	(32,864)	-	-	-	80,076
- SE Edu Assist fund	15.24	(1,995)	3,184	-	-	-	1,189
- Equipment fund	15.25	2,760	-	-	-	-	2,760
- School pocket money fund	15.26	4,699	(2,155)	-	-	-	2,544
- Hyatt community grants fund	15.27	53,471	(20,148)	-	-	-	33,323
- MOE financial assistance scheme	15.28	31,253	25,797	-	-	-	57,050
Total other restricted funds		4,123,055	451,041	-	(857)	86,252	4,659,491
Total restricted funds		4,707,536	823,641	-	(857)	86,252	5,616,572

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

14. Restricted funds (Continued)

2020	Notes	At 1 April 2019 \$	Surplus/ (Deficit) \$	Transferred in / (utilised)			At 31 March 2020 \$
				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)	-	-	-
- Student fund	15.5	5,620	-	(5,620)	-	-	-
- Community services	15.6	-	56,931	-	-	-	56,931
- Hearing Care Centre	15.7	-	38,629	(38,629)	-	-	-
- Special activities fund	15.8	1,330,910	16,275	-	-	-	1,347,185
- Social Group of the Deaf fund	15.9	71,571	-	-	(1,461)	-	70,110
- MILK fund	15.10	2,959	-	-	-	-	2,959
- MVS fund	15.11	354,493	-	-	-	-	354,493
- SADeaf Hearing Care Centre fund	15.12	925,187	-	-	-	40,090	965,277
- Tertiary education fund	15.13	52,430	-	-	-	-	52,430
- Welfare fund	15.14	39,047	-	-	-	-	39,047
- Parent Support Group fund	15.15	2,500	-	(2,500)	-	-	-
- School Development fund	15.16	224,240	-	(226,915)	-	-	(2,675)
- Teaching Material fund	15.17	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 (CONTINUED)

for the financial year ended 31 March 2021

14. Restricted funds (Continued)

2020 (Continued)	Notes	At 1 April 2019 \$	Surplus/ (Deficit) \$	Transferred in / (utilised)			At 31 March 2020 \$
				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	15.18	8,010	-	(8,010)	-	-	-
- Additional training vote fund	15.19	2,800	-	(2,800)	-	-	-
- Public transport subsidy fund	15.20	249	-	(249)	-	-	-
- Training fund	15.21	18,621	(360)	(8,185)	-	-	10,076
- Pupil welfare assistance fund	15.22	101,249	6,541	(46,940)	-	-	60,850
- Development fund	15.23	97,426	15,514	-	-	-	112,940
- SE Edu Assist fund	15.24	(3,091)	1,096	-	-	-	(1,995)
- Equipment fund	15.25	5,114	(2,354)	-	-	-	2,760
- School pocket money fund	15.26	5,179	(480)	-	-	-	4,699
- Hyatt community grants fund	15.27	(737)	54,208	-	-	-	53,471
- MOE financial assistance scheme	15.28	-	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

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

The Audit Committee monitors and the Executive Council manages the restricted funds.

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

15. Funds (Continued)

Restricted funds (Continued)

- 15.5 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.
- 15.6 Community Services seeks financial assistance for needy clients, assists the Deaf to seek jobs, organises family life programmes and other programmes.
- 15.7 Hearing Care Centre provides hearing tests, supply hearing aids and its hearing aid accessories.
- 15.8 Special activities fund was established to implement programmes/activities for children, which are funded by the Children's Charities Association of Singapore.
- 15.9 Social Group of the Deaf ('SGD') fund, formerly known as Deaf Development fund was established to fund:
- (a) Any shortfall in SGD annual operating expenses excluding programme fees.
 - (b) Delegates going overseas to attend World Federation of the Deaf meetings / conferences and Comite International Des Sports Des Sourds functions / events as and when the Executive Council deems fit.
 - (c) Any other functions / events, which SGD proposes and the Executive Council deems fit.
- 15.10 Mainly I Love Kids ('MILK') fund was established to support programmes, which develop children to be contributing members of Association.
- 15.11 MVS fund was established to provide any shortfall in the expenditure of the Mountbatten Vocational School.
- 15.12 SAdeaf Hearing Care centre fund was established to fund the recurring expenses of the centre.
- 15.13 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.
- 15.14 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.
-

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

15. Funds (Continued)

Restricted funds (Continued)

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

16. Related party transactions

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>2021</u> \$	<u>2020</u> \$
Salaries and other short-term employee benefits	421,874	380,976
Post-employment benefits - contribution to CPF	52,179	45,566
	<u>474,053</u>	<u>426,542</u>

	<u>2021</u> No. of key management personnel	<u>2020</u> No. of key management personnel
Remuneration band		
\$100,001 to \$200,000	2	1
\$100,000 and below	<u>3</u>	<u>4</u>

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

17. 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>2021</u> \$	<u>2020</u> \$
Financial assets measured at amortised cost		
Other receivables (excluding prepayments)	432,755	614,049
Cash and cash equivalents	9,215,258	7,180,193
Total financial assets measured at amortised cost	<u>9,648,013</u>	<u>7,794,242</u>
Financial liabilities measured at amortised cost		
Other payables (excluding deferred grant income, grants and subscription fees received in advance)	140,218	148,504
Lease liabilities	1,288,055	458,388
Total financial liabilities measured at amortised cost	<u>1,428,273</u>	<u>606,892</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

18. Fair value of financial instruments

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.

19. Financial risk management objectives and policies

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.

a) 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.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

19. Financial risk management objectives and policies (Continued)

a) Credit risk (Continued)

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.

b) 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.

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 end of the reporting date based on contractual undiscounted repayment obligations.

	Contractual cash flows	2021 One year or less	Two to five years
	\$	\$	\$
Financial assets			
Other receivables (excluding prepayments)	432,755	432,755	-
Cash and cash equivalents	9,215,258	9,215,258	-
Total undiscounted financial assets	<u>9,648,013</u>	<u>9,648,013</u>	-
Financial liabilities			
Other payables (excluding deferred grant income, grants and subscription fees received in advance)	140,218	140,218	-
Lease liabilities	1,305,842	437,061	868,781
Total undiscounted financial liabilities	<u>1,446,060</u>	<u>577,279</u>	<u>868,781</u>
Total net undiscounted financial assets / (liabilities)	<u>8,201,953</u>	<u>9,070,734</u>	<u>(868,781)</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

19. Financial risk management objectives and policies (Continued)

b) Liquidity risk (Continued)

Analysis of financial instruments by remaining contractual maturities (Continued)

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

	Contractual cash flows	2020 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	<u>7,794,242</u>	<u>7,794,242</u>	-
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	<u>611,772</u>	<u>585,565</u>	<u>26,207</u>
Total net undiscounted financial assets / (liabilities)	<u>7,182,470</u>	<u>7,208,677</u>	<u>(26,207)</u>

20. Tax deductible donations

	2021	2020
	\$	\$
Tax deductible donations received during the year	<u>440,182</u>	<u>410,629</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

21. Overseas expenses

The Association's overseas expenditure covered trips to seminars or conferences for upgrading of employees' skillset, study trip to have a comparison of constructive solutions and study cases from various Deaf Associations on how to research or develop Singapore Sign Language or how the other associations serve their Deaf clients to improve services and includes staff retreat. There are no overseas expenses incurred during the current financial year.

	Overseas seminars / courses \$	Overseas travel accommodation / allowance \$	Total \$
2020			
Seminar / conference	4,602	14,078	18,680

22. Reserve policy and position

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

The Association's reserve position for the financial years ended 31 March 2021 and 31 March 2020 are as follows:

	<u>2021</u> \$	<u>2020</u> \$	Increase/ (Decrease) %
A			
Unrestricted funds			
Accumulated fund	2,272,829	1,145,622	98.39
Unrestricted designated funds	1,348,179	1,354,870	(0.49)
Total unrestricted funds	3,621,008	2,500,492	44.81
B			
Restricted funds			
Total restricted funds	5,616,572	4,707,536	19.31
C			
Total funds	9,237,580	7,208,028	28.16
D			
Total annual operating expenditure (unrestricted funds)	991,999	1,105,546	(10.27)
E			
Ratio of unrestricted funds to annual operating expenditure for total unrestricted funds (A/D)	3.65	2.26	

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2021

23. 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.

24. Authorisation of financial statements for issue

The financial statements for the financial year ended 31 March 2021 were authorised for issue in accordance with a resolution of the Executive Council of the Association on 28 July 2021.

THE SINGAPORE ASSOCIATION FOR THE DEAF

FINANCIAL STATEMENTS

for the financial year ended 31 March 2021

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 - ASSOCIATION***for the financial year ended 31 March 2021*

	<u>2021</u>	<u>2020</u>
	\$	\$
ASSETS		
Non-current asset		
Plant and equipment	<u>1,377,230</u>	<u>541,364</u>
Current assets		
Inventories	7,882	11,905
Other receivables	471,658	634,269
Cash and cash equivalents	<u>7,693,403</u>	<u>6,069,299</u>
	<u>8,172,943</u>	<u>6,715,473</u>
Total assets	<u>9,550,173</u>	<u>7,256,837</u>
LIABILITIES		
Non-current liability		
Lease liabilities	<u>848,935</u>	<u>15,807</u>
Current liabilities		
Other payables	264,255	463,551
Lease liabilities	<u>421,248</u>	<u>418,696</u>
	<u>685,503</u>	<u>882,247</u>
Total liabilities	<u>1,534,438</u>	<u>898,054</u>
NET ASSETS	<u>8,015,735</u>	<u>6,358,783</u>
FUNDS		
Unrestricted funds		
- Accumulated fund	2,263,202	1,145,622
- Designated funds	<u>1,348,179</u>	<u>1,354,870</u>
Total unrestricted funds	<u>3,611,381</u>	<u>2,500,492</u>

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL POSITION – ASSOCIATION (CONTINUED)

for the financial year ended 31 March 2021

(Continued)	<u>2021</u>	<u>2020</u>
	\$	\$
Restricted funds		
- ISS	547,869	538,286
- DAS	153,921	88,705
- CAS	605,325	342,868
- CS	140,691	56,931
- Special activities fund	1,386,837	1,347,185
- Social Group of the Deaf fund	69,253	70,110
- MILK fund	2,959	2,959
- MVS fund	354,493	354,493
- SADeaf Hearing Care Centre fund	1,051,529	965,277
- Tertiary education fund	52,430	52,430
- Welfare fund	39,047	39,047
Total restricted funds	<u>4,404,354</u>	<u>3,858,291</u>
Total funds	<u>8,015,735</u>	<u>6,358,783</u>

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES – ASSOCIATION (CONTINUED)

for the financial year ended 31 March 2021

	Unrestricted funds			Restricted funds			2021	2020
	Unrestricted funds - SADeaf	Designated funds		Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
		Special activities fund	Other funds					
INCOME								
Income from generated funds								
Voluntary income								
- Donations	206,196	-	-	1,000	-	-	207,196	331,193
- Grants for rental of land	285,198	-	-	-	-	-	285,198	426,545
- Other grants and sponsorships	121,467	-	-	25,000	-	-	146,467	135,655
- Job Support Scheme	661,944	-	-	-	-	-	661,944	-
Activities for generating funds								
- Fundraising income	337,559	-	-	-	88,892	-	426,451	210,158
- Collections from events	-	882	-	165	5,310	-	6,357	7,928
Fixed deposit income								
- Interest	40,204	-	-	-	-	-	40,204	65,159
	<u>1,652,568</u>	<u>882</u>	<u>-</u>	<u>26,165</u>	<u>94,202</u>	<u>-</u>	<u>1,773,817</u>	<u>1,176,638</u>
Income from charitable activities								
Grants from NCSS / Community Chest	-	-	-	295,713	-	-	295,713	40,618
Grants overfunded for prior years	-	-	-	-	-	-	-	(447,127)
Grants from MSF	-	-	-	91,614	-	-	91,614	152,007
Grants from MOE	-	-	-	860,178	-	-	860,178	746,318
Grants from TOTE Board	-	-	-	497,016	-	-	497,016	485,082
Care and share grants	-	-	-	870,000	-	-	870,000	-
Bicentennial fund	400,000	-	-	-	-	-	400,000	-
Community chest support fund	50,000	-	-	-	-	-	50,000	-
Invictus fund	-	-	-	159,672	-	-	159,672	-
Members subscription	8,200	-	-	-	-	-	8,200	7,708
Programme income	-	-	-	197,270	-	-	197,270	352,898
Interpretation fees collected	-	-	-	79,429	-	-	79,429	80,995
Sign language books	-	-	-	670	-	-	670	2,100
Sale of assistive devices	-	-	-	137,464	-	-	137,464	82,123
Welfare income	-	-	-	3,450	-	-	3,450	-
	<u>458,200</u>	<u>-</u>	<u>-</u>	<u>3,192,476</u>	<u>-</u>	<u>-</u>	<u>3,650,676</u>	<u>1,502,722</u>

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES – ASSOCIATION (CONTINUED)

for the financial year ended 31 March 2021

	Unrestricted funds			Restricted funds			2021	2020
	Unrestricted funds - SADeaf	Designated funds		Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
		Special activities fund	Other funds					
	\$	\$	\$	\$	\$	\$	\$	
Other income								
Welfare grants	-	-	-	217,196	-	-	217,196	130,968
Miscellaneous income	865	-	-	22	-	-	887	736
	865	-	-	217,218	-	-	218,083	131,704
Total income	2,111,633	882	-	3,435,859	94,202	-	5,642,576	2,811,064
EXPENDITURE								
Cost of generating funds								
Fundraising events	7,108	-	-	-	-	-	7,108	23,783
Charitable activities								
Annual events	9,505	7,573	-	6,632	54,550	-	78,260	129,194
Professional fees and services	25,705	-	-	141,535	-	-	167,240	159,263
Purchase of assistive devices	-	-	-	227,683	-	-	227,683	141,679
Teaching materials	-	-	-	6,995	-	-	6,995	5,070
Volunteer expenses	1,580	-	-	-	-	-	1,580	1,700
Welfare assistance services	-	-	-	3,450	-	-	3,450	-
	36,790	7,573	-	386,295	54,550	-	485,208	436,906

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES – ASSOCIATION (CONTINUED)

for the financial year ended 31 March 2021

	Unrestricted funds			Restricted funds			2021	2020
	Unrestricted funds - SADeaf	Designated funds		Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
		Special activities fund	Other funds					
	\$	\$	\$	\$	\$	\$	\$	\$
Governance and other administrative costs								
Communications	4,380	-	-	15,701	-	-	20,081	20,547
Depreciation - general	307,616	-	-	15,678	-	-	323,294	459,904
Depreciation - care and share grants	-	-	-	6,663	-	-	6,663	4,889
Insurance	2,105	-	-	8,335	-	-	10,440	6,743
Interest on lease liabilities	3,552	-	-	-	-	-	3,552	11,958
Miscellaneous	12,799	-	-	5,155	-	-	17,954	4,185
Printing and stationery	4,224	-	-	5,809	-	-	10,033	21,634
Publication relations and advertisements	452	-	-	1,116	-	-	1,568	7,122
Rental of land	-	-	-	-	-	-	-	-
Rental of office equipment	1,682	-	-	807	-	-	2,489	1,326
Staff CPF contributions	72,423	-	-	340,818	-	-	413,241	395,913
Staff salaries	521,083	-	-	2,031,435	-	-	2,552,518	2,400,389
Staff welfare and training	9,551	-	-	66,313	-	-	75,864	73,473
Supplies and materials	-	-	-	-	-	-	-	2,220
Transport	372	-	-	14,709	-	-	15,081	20,995
Upkeep of building and equipment	5,724	-	-	18,007	-	-	23,731	28,926
Utilities	4,192	-	-	12,607	-	-	16,799	26,841
	950,155	-	-	2,543,153	-	-	3,493,308	3,487,065
Total expenditure	994,053	7,573	-	2,929,448	54,550	-	3,985,624	3,947,754
Surplus / (Deficit) for the financial year	1,117,580	(6,691)	-	506,411	39,652	-	1,656,952	(1,136,690)

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES – ASSOCIATION (CONTINUED)

for the financial year ended 31 March 2021

	Unrestricted funds			Restricted funds			2021	2020
	Designated funds			Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
	Unrestricted funds - SADeaf	Special activities fund	Other funds					
	\$	\$	\$	\$	\$	\$	\$	\$
Surplus / (Deficit) for the financial year	1,117,580	(6,691)	-	506,411	39,652	-	1,656,952	(1,136,690)
Funds transferred (out) / in	-	-	-	(85,395)	-	85,395	-	-
Net movement in funds	1,117,580	(6,691)	-	421,016	39,652	85,395	1,656,952	(1,136,690)
Funds brought forward	1,145,622	134,405	1,220,465	1,026,790	1,347,185	1,484,316	6,358,783	7,495,473
Funds carried forward	2,263,202	127,714	1,220,465	1,447,806	1,386,837	1,569,711	8,015,735	6,358,783

* Other funds include Social Group of the Deaf fund, MILK fund, MVS fund, SADeaf 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 – ASSOCIATION

for the financial year ended 31 March 2021

	Unrestricted funds Secretariat \$	Restricted funds (excluding special activities funds and other funds)						Total \$
		CAS \$	CS \$	ISS \$	DAS \$	ER \$	HCC/SGD \$	
Income								
Income from generated funds								
Voluntary income								
- Donations	206,196	-	1,000	-	-	-	-	207,196
- Grants for rental of land	285,198	-	-	-	-	-	-	285,198
- Other grants and sponsorships	121,467	-	25,000	-	-	-	-	146,467
- Job Support Scheme	661,944	-	-	-	-	-	-	661,944
Activities for generating funds								
- Fundraising income	337,559	-	-	-	-	-	-	337,559
- Collections from events	-	-	-	-	165	-	-	165
Fixed deposit income								
- Interest	40,204	-	-	-	-	-	-	40,204
	<u>1,652,568</u>	<u>-</u>	<u>26,000</u>	<u>-</u>	<u>165</u>	<u>-</u>	<u>-</u>	<u>1,678,733</u>
Income from charitable activities								
Grants from NCSS / Community Chest	-	-	-	295,713	-	-	-	295,713
Grants from MSF	-	-	-	91,614	-	-	-	91,614
Grants from MOE	-	-	-	226,800	-	633,378	-	860,178
Grants from TOTE Board	-	-	169,862	-	327,154	-	-	497,016
Care and share grants	-	870,000	-	-	-	-	-	870,000
Bicentennial fund	400,000	-	-	-	-	-	-	400,000
Community chest support fund	50,000	-	-	-	-	-	-	50,000
Invictus fund	-	-	-	-	159,672	-	-	159,672
Members subscription	8,200	-	-	-	-	-	-	8,200
Programme income	-	-	-	1,725	195,545	-	-	197,270
Interpretation fees collected	-	-	-	-	79,429	-	-	79,429
Sign language books	-	-	-	-	670	-	-	670
Sale of assistive devices	-	-	-	-	-	-	137,464	137,464
Welfare income	-	-	-	1,000	2,450	-	-	3,450
	<u>458,200</u>	<u>870,000</u>	<u>169,862</u>	<u>616,852</u>	<u>764,920</u>	<u>633,378</u>	<u>137,464</u>	<u>3,650,676</u>

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

DETAILED INCOME AND EXPENDITURE STATEMENT – ASSOCIATION (CONTINUED)

for the financial year ended 31 March 2021

	Unrestricted funds Secretariat \$	Restricted funds (excluding special activities funds and other funds)					HCC/SGD \$	Total \$
		CAS \$	CS \$	ISS \$	DAS \$	ER \$		
Other income								
Welfare grants	-	-	-	-	-	-	217,196	217,196
Miscellaneous income	865	-	22	-	-	-	-	887
	<u>865</u>	<u>-</u>	<u>22</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>217,196</u>	<u>218,083</u>
Total income	<u>2,111,633</u>	<u>870,000</u>	<u>195,884</u>	<u>616,852</u>	<u>765,085</u>	<u>633,378</u>	<u>354,660</u>	<u>5,547,492</u>
Expenditure								
Cost of generating funds								
Fundraising events	7,108	-	-	-	-	-	-	7,108
Charitable activities								
Annual events	9,505	-	721	-	5,054	-	857	16,137
Professional fees and services	25,705	5,935	5,159	5,359	123,129	1,675	278	167,240
Purchase of assistive devices	-	-	-	-	-	-	227,683	227,683
Teaching materials	-	-	-	5,300	1,695	-	-	6,995
Volunteer expenses	1,580	-	-	-	-	-	-	1,580
Welfare assistance services	-	-	-	1,000	2,450	-	-	3,450
	<u>36,790</u>	<u>5,935</u>	<u>5,880</u>	<u>11,659</u>	<u>132,328</u>	<u>1,675</u>	<u>228,818</u>	<u>423,085</u>

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

DETAILED INCOME AND EXPENDITURE STATEMENT – ASSOCIATION (CONTINUED)

for the financial year ended 31 March 2021

	Unrestricted funds Secretariat \$	Restricted funds (excluding special activities funds and other funds)						Total \$
		CAS \$	CS \$	ISS \$	DAS \$	ER \$	HCC/SGD \$	
Governance and other administrative costs								
Communications	4,380	-	3,189	4,994	6,997	-	521	20,081
Depreciation - general	307,616	-	606	3,161	9,581	-	2,330	323,294
Depreciation - care and share grants	-	6,663	-	-	-	-	-	6,663
Insurance	2,105	-	957	2,105	2,870	963	1,440	10,440
Interest on lease liabilities	3,552	-	-	-	-	-	-	3,552
Miscellaneous	12,799	-	675	1,686	2,659	-	135	17,954
Printing and stationery	4,224	-	1,563	1,258	2,871	-	117	10,033
Publication relations and advertisements	452	-	372	372	372	-	-	1,568
Rental of office equipment	1,682	-	269	269	269	-	-	2,489
Staff CPF contributions	72,423	82,860	12,080	80,505	70,030	90,477	4,866	413,241
Staff salaries	521,083	512,085	71,434	480,608	436,345	502,356	28,607	2,552,518
Staff welfare and training	9,551	-	7,494	9,233	10,916	37,907	763	75,864
Supplies and materials	-	-	-	-	-	-	-	-
Transport	372	-	2,474	1,403	10,832	-	-	15,081
Upkeep of building and equipment	5,724	-	2,987	5,724	8,026	-	1,270	23,731
Utilities	4,192	-	2,144	4,292	5,773	-	398	16,799
	950,155	601,608	106,244	595,610	567,541	631,703	40,447	3,493,308
Total expenditure	994,053	607,543	112,124	607,269	699,869	633,378	269,265	3,923,501
Surplus / (Deficit) for the financial year	1,117,580	262,457	83,760	9,583	65,216	-	85,395	1,623,991
Funds transferred out	-	-	-	-	-	-	(85,395)	(85,395)
Net movement in funds	1,117,580	262,457	83,760	9,583	65,216	-	-	1,538,596

CS – Community Services
ISS – Itinerant Support Services
ER – Education Resource

CAS – Care and Share
DAS – Deaf Access Services
HCC – Hearing Care Centre

SGD – Social Group of the Deaf

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

Corporate Governance

Dates of Executive Council Meetings 2020 / 2021

30 April 2020 29 October 2020
 25 June 2020 17 December 2020
 27 August 2020 18 February 2021

Board Attendance

In compliance with 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".)

Name	Occupation	Designation	Attendance
Mr Marini Martin Vincent	General Counsel/ Retiree	President	5/6
Mr Wee Chong Yeow Gregory	Business Development Manager	Vice President	5/6
Dr Zahabar Ali	Chartered Accountant	Vice President	2/3 (Stepped down wef 1 October 2020)
Ms Tay Lay Hong	Freelance Graphic Designer	Vice President	5/6
Mr Tseng Hao Chun Eric	Programme Manager	Vice President	5/6
Ms Wong Ee Kean	Partner	Honorary Secretary (till 31 January 2021, Vice President wef 1 February 2021)	5/6
Mr Siow Meng Meng Terry	Assistant Chief Executive Officer	Co-opted, Honorary Secretary (wef 1 February 2021)	1/1
Mr Chan Sek Wai Jeremy	Public Accountant	Honorary Treasurer	6/6
Mr Chew Mun Kai Robert	Director	Council Member	6/6

Board Attendance (continued)

Name	Occupation	Designation	Attendance
Mr Neo Hock Ping	Senior Administrator	Council Member	6/6
Dr Yap Yei Mian Adrian	Manager	Council Member	4/6
Mr Lim Jiun Yih Leonard	Retired Business Owner	Council Member	4/6
Ms Goh Lily	Deaf Art & Music Practitioner	Council Member	3/6
Mr Lee Chee Phat Steven	Director	Council Member	1/6
Ms Ong Lian Hwai Judy	Senior Administrator	Co-opted Council Member	5/6
Ms Ho Amy	Pet Care Assistant	Co-opted Council Member	5/6
Ms Huang Muhui Eunice	Head of Trade Policy	Co-opted Council Member	1/2
Mr Tham Keng Liong Matthew	Managing Director	Co-opted Council Member	1/1
Mr Chew Mun Kai Robert	Director	Co-opted Council Member	1/1
Mr Chia Rong Xi Johnson	Senior Assistant Manager	Co-opted Council Member	1/1

Length of Service of Board Members

No	Name	Year Joined	Length of Service in years	Position on Executive Council Board
1	Mr Marini Martin Vincent*	2008	13	President
2	Ms Tay Lay Hong	2007	14	Vice President
3	Mr Wee Chong Yeow Gregory	2009	12	Vice President
4	Mr Chew Mun Kai	2003	18	Council Member
5	Mr Steven Lee Chee Phat, PBM*	1995	26	Council Member
6	Mr Neo Hock Ping	2007	14	Council Member

Reasons for retaining Board members with service of more than 10 consecutive years

In accordance with the Code of Governance, 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 of good standing, are experienced team players, and are able to share their knowledge and professional experience for the purpose of running the organisation professionally.

Board renewal is SADeaf's continuous effort to strengthen Board composition in area-specific expertise 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 the 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 misconduct in the organisation. The policy aims to encourage the reporting of such matters in good faith, with the confidence that persons making such reports will be treated fairly and with due follow-up actions. All whistle-blowing reports will be treated with the strictest confidentiality, promptly investigated and reported to the Board.

Conflict of Interest Policy

SADeaf has the Conflict of Interest Policy in place for full disclosure of interests, relationships and holdings that could potentially result in conflict of interest. The members and staff have fully complied with the Conflict of Interest Policy.

Data Protection Policy

SADeaf has the Data Protection Policy in place and it is being complied with.

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Governance Evaluation Checklist

Introduction to GEC

The Governance Evaluation Checklist (GEC) covers the key guidelines in the Code of Governance for Charities and IPCs (“the Code”). Charities should read the GEC in conjunction with the Code and consider all applicable principles and guidelines.

It is mandatory under the Charities (Accounts and Annual Report) Regulations 2011 (“Regulations”) for all registered charities and IPCs to file their GEC as part of their annual submissions for financial years starting on or after 1 January 2018. This requirement does not apply to (a) an exempt charity which is not an IPC; (b) a self-funded grantmaker which is not an IPC; or (c) any registered charity which is not an IPC and whose gross annual receipts, or the total expenditure if higher, in any of the 2 financial years preceding the current year, is less than \$50,000.

Some editorial refinements to the wordings in the GEC have been made to ensure alignment and consistency with the amended Regulations that was introduced in April 2018. These refinements do not change the intent of any of the Code guidelines. The Code still operates on the principle of ‘comply or explain’.

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 *1 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	Complied
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	Complied
	Is there any governing board member who has served for more than 10 consecutive years? (Skip item 7 if "No.")		Yes

S/N	Code guideline	Code ID	Response
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
	Conflict of Interest		
8.	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied
9.	There are documented terms of reference for the 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	Complied
	Strategic Planning		
11.	The Board periodically reviews and approved 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
	Human Resource and Volunteer Management *2		
12.	The Board approved 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.	5.7	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

S/N	Code guideline	Code ID	Response
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
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. <u>OR</u> 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. <u>OR</u> The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.	8.4	Complied
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 *3 belonging to the Executive Head *4 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. <u>OR</u> 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
	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

***Notes:**

1. Staff: Paid or unpaid individual who is involved in the day to day operations of the charity e.g. an Executive Director or administrative personnel.
2. Volunteer: A person who willingly serves the charity without expectation of any remuneration.
3. Close member of the family: A family member belonging to the Executive Head or a governing board member of a charity –
 - (a) who may be expected to influence the Executive Head's or governing board member's (as the case may be) dealings with the charity; or
 - (b) who may be influenced by the Executive Head or governing board member (as the case may be) in the family member's dealings with the charity.

A close member of the family may include the following:

- (a) the child or spouse of the Executive Head or governing board member;
 - (b) the stepchild of the Executive Head or governing board member;
 - (c) the dependant of the Executive Head or governing board member;
 - (d) the dependant of the Executive Head's or governing board member's spouse.
4. Executive Head: The most senior staff member in charge of the charity's staff.

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Appendix – Committees

As at 31 March 2021

Administration and Finance Committee

Mr Chan Sek Wai Jeremy*	Co-Chairman, Honorary Secretary
Mr Siow Meng Meng Terry*	Co-Chairman, Honorary Treasurer
Mr Tseng Hao Chun Eric	Member, Vice President
Mr Wee Chong Yeow Gregory*	Member, Vice President
Ms Wong Ee Kean*	Member, Vice President
Ms Tay Lay Hong	Member, Vice President
Mr Tham Keng Liong Matthew*	Member
Ms Lim Sook Lan Judy*	Staff, Executive Director
Mr Chan Yew Tiong John*	Staff, Senior Admin and 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 and Finance Manager

Human Resource Committee

Mr Siow Meng Meng Terry*	Chairman
Ms Chua Siew Cheng Evangeline*	Member
Mr Lim Jiun Yih Leonard*	Member
Ms Lim Sook Lan Judy*	Staff, Executive Director
Ms Tan Li Hwa Jo*	Staff, Office Manager

Fund Development Committee

Mr Marini Martin Vincent*	Ex-officio
Mr Chan Sek Wai Jeremy*	Acting Chairman
Mr Lee Chee Phat, Steven PBM*	Member
Ms Tay Lay Hong	Member
Dr Yap Yei Mian Adrian	Member
Ms Naomi Rajendram	Member
Mr Tham Keng Liong Matthew*	Member
Ms Lim Sook Lan Judy*	Staff, Executive Director
Mr Wu Zhengwei Vinnce*	Staff, Senior Manager, Fund Development

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
Ms Ho Amy	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	Member
Mr Tian Seow Yoong Sunny	Member
Mr Neo Hock Ping Ken	Member
Ms Chan Yuen San Claudine*	Staff, Senior Manager, Community Services

Deaf Access Committee

Ms Tay Lay Hong	Chairman and Advisor
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, Deaf Access Service

Sign Language Instruction Sub-Committee

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 Ong Kay Chin James	Instructor
Mr Chan Ka Wai Moses	Instructor

Linguistics Sub-Committee

Mr Tseng Hao Chun Eric	Advisor
Mr Tan Lian Seng Dennis	Chairman
Mr Chan Nicholas*	Member
Ms Ng Bee Chin*	Member
Ms Barbara Bernadette D' Cotta*	Staff, Manager, Training
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 Goh Lily	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 Panel

Dr Yap Yei Mian Adrian	Chairman
Ms Lum Lai Kuen Janice*	ITE Representative
Ms Lau Ee Wun	Touch Silent Club Representative
Mr Lee Chong Ding	Ministry of Hearing Impaired Representative
Ms Goh Lily	ExtraOrdinary Horizons Representative
Ms Ho Amy	Member
Ms Ng Xian Yin Sebrina	Outstanding Deaf Student Awardee 2020
Mr Yap Boon Sheng Alvan	Staff, Deputy Director

Nomination Committee

Ms Tan Kian Wah Valerie*	Chairman
Mr Tseng Hao Chun Eric	Member
Mr Chew Mun Kai Robert	Member
Ms Claire Nazar*	Member
Mr Neo Hock Sik	Staff, IT & Facilities Manager

School Management Committee – MVS

Mr Wee Chong Yeow Gregory*	Chairman
Mr Chan Sek Wai Jeremy*	Hon Treasurer
Mr Chew Mun Kai Robert	Member
Ms Margarita Hale*	Member
Mr Tan Hong Pheow Louis*	Member
Ms Yuan Jiayu Daphne*	Member
Mr Toh Boon Cheng Ernest*	Staff, Administrator MVS

Deaf Education Committee

Ms Wong Ee Kean*	Chairman
Dr Yap Yei Mian Adrian	Member
Ms Goh Lily	Member
Ms Wong Janis*	Member
Ms Tan Danica*	Member
Mr Yap Boon Sheng Alvan	Staff, Deputy Director

66th Anniversary Celebration Organising Committee & International Week of the Deaf Committee

Ms Tay Lay Hong	Chairman
Dr Yap Yei Mian Adrian	Member
Ms Amy Ho	Member
Mr Yap Boon Sheng Alvan	Staff, Deputy Director
Mr Ong Kay Chin James	Staff, Deaf Access Manager
Mr Wu Zhengwei Vinnce*	Staff, Senior Manager, Fund Development
Ms Chan Yuen San Claudine*	Staff, Senior Manager, Community Services

**Denotes hearing*