

*The Singapore  
Association  
For The Deaf*



# **Annual Report**

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## **2021 / 2022**

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# Vision and Mission

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## 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.**

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## 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.**

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## *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 my pleasure to present the 2021/2022 Annual Report of the Singapore Association for the Deaf (SADeaf). In tandem with Singapore at large, this past year has been a year of emergence and gradual safe re-opening. We are excited to reopen our offices and reconnect with our community in person again. I am deeply appreciative of the 2019/2021 Executive Council (Exco) and the entire SADeaf management and staff team's leadership that kept us safe and resilient through the unprecedented COVID-19 times. I am also thankful and excited to be part of our current Exco team that is skilled and passionate in making an impact on the community we serve.

Our top priority for the year is the safety and well-being of our staff and community while looking at ways to bring our services back in person in this new normal. SADeaf had likewise taken careful steps to hold more in-person events and activities where possible and in line with safety guidelines from the authorities.

Over the past financial year, SADeaf held its second virtual Annual General Meeting. Similarly, for the second time, our annual International Week of Deaf People and Singapore Sign Language Week celebrations were moved online. Major events such as SADeaf Family Day and Deaf Achievers' Award Ceremony as well as various appreciation events were all held either online or via a hybrid mode. We are looking forward to taking further strides as we continue to learn and adapt our services and programmes in the COVID-endemic society.

In this edition of the annual report, I am proud to present highlights from SADeaf's programmes, services and key events over the past year. SADeaf, like numerous organisations locally and internationally, experienced adverse impacts upon our services, fundraising and staff retention due to the macroeconomic events and pressures stemming from the pandemic, workforce reshuffling, Russia-Ukraine war, inflation and more. Despite these challenges, we remain focused on our mission to provide person-centric services to each and every one of our clients. To mitigate these major disruptions, I am happy to report that the Association is moving to become more agile and adaptive by adopting new technologies and new mindsets. Among the measures taken were the development of a centralised data management system, organisation-wide usage of cloud-based services for daily work, and a more flexible hybrid working schedule for staff where feasible.

At the heart of all these initiatives is our commitment to our clients and beneficiaries, as well as our mission and vision. We will strive to ensure SADeaf continues to be the leading provider of services catering to the Deaf, Hard-of-hearing and Deafblind community in Singapore.

To drive further inclusion and advancements of the welfare for the Deaf and Hard-of-Hearing community, this past year, I was able to be part of and advocate for our community's needs in the recently announced Enabling Masterplan 2030. Furthermore, I have submitted four strategic initiatives to Ministry of Family and Social Development (MSF) which aimed to drive national awareness of our community, job-creation, skills-upgrading and leveraging technology to achieve greater accessibility. I look forward to working with MSF and our community partners in the coming year and beyond to bring these initiatives to reality.

I would like to thank our funders from the government, our big-hearted donors consisting of individuals and corporations, as well as partners and schools for supporting and serving our community all these years. SADeaf is also grateful to SG Enable, the Istana, Prime Minister's Office, National Council of Social Services, MSF, Ministry of Communications and Information, Land Transport Authority and many others for their strong support of our efforts to improve accessibility and services for our community.

Last and not least, my heartfelt appreciation to the staff for their steadfast service over the past two pandemic-inflicted years, and to the members of the 2019/2021 Exco who had stepped down.

I wish everyone good health and happiness.

**Tseng Hao Chun Eric**



# Executive Director's Message

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The year 2021/2022 was a very special year. SADeaf continued to face challenges with resilience even in the midst of the Covid-19 situation.

SADeaf remained connected with our international partner, the World Federation of the Deaf (WFD). An Executive Council (Exco) member and two staff attended the online 4th International Conference of the WFD, held from 20 to 22 April 2022 in Bangkok, Thailand. The theme was on Deaf Education.

SADeaf's programmes for Deaf and Hard-of-hearing clients saw large increases in some areas. The Itinerant Support Service saw an increase of 13% in the number of students with hearing loss using the service, due to the outreach and awareness efforts by the staff team.

The Hearing Care Centre saw a rise of 13% in the number of clients. This was also, in part, due to the backlog during the year 2020/2021 when most clients could not visit the Centre. The Deafblind programme saw a jump of 29% in the number of clients who needed help in the areas of activities of daily living and communication skills. The linguistic research team working on garnering Singapore Sign Language (SgSL) signs achieved an increase of 105% and 64% in concepts and variants respectively. Membership rose by 3%. However, the Community Services Department saw a drop of 4% in the number of clients. One reason was that Deaf clients usually preferred face-to-face meetings instead of online options. There was a drop of 4% of participants signing up for SgSL and Deaf Awareness courses, due to logistical issues as online classes could only take in a maximum of eight participants because of the nature of the medium.

The Little Hands Bilingual-Bicultural Programme (LHBBP) saw a drop of 30% in enrollment as Mayflower Kindergarten started its first classes for children with hearing loss. However, we believe our outreach efforts and increasing awareness of the programme would lead to more students coming on board, a trend we are already seeing. Interpretation and note-taking services saw a drop of 14% in the number of clients, due to events and activities cancelled during the Covid-19 situation. Mountbatten Vocational School had an enrollment of 63 students with disability.

During the year under review, SADeaf retained 90% of its staff. A staff retreat was held on 26 November 2021 to build team spirit and bonding. SADeaf saw a rise of 13% in the amount of funds raised. Despite not having physical fundraising events, we successfully raised \$717,000. I would like to accord a special mention of a donation of \$100,000 from Ms Josephine Tan, sister of the late Ms Tan Keng Ying, our former Exco member and SADeaf Lifetime Achievement Awardee.

SADeaf carried out three major projects during the year. The SADeaf and MVS Repairs and Renovation Projects amounted to \$299,000 and \$108,000 respectively. The CRM (Customer Relationship Management) Project, named the Donor Volunteer Client Experience Management System, amounted to \$238,000. This project had started even before the Covid-19 situation, supported by pro bono consultants Lancia Consult and with funding support from National Council of Social Service.

President Eric Tseng, an active advocate for our cause, was invited to be in the Enabling Masterplan 2030 Steering Committee. I am also happy to report President Tseng was elected as a board member of the National Council of Social Service for the term 2022 to 2024. A Fireside Chat Series, chaired by the President, was started on 18 December 2021 to engage Deaf leaders. On 29 January 2022, the Exco members and senior staff set targets for the years 2022 to 2025 during a strategic planning session.

On behalf of SADeaf, I thank all staff, volunteers, supporters and donors for their contributions.

**Lim Sook Lan Judy**

## Trustees

Mr Chua Cheng Lye Steven  
Mr Lee Chee Phat Steven, PBM  
Ms Margarita Hale  
Mr Marini Martin Vincent  
Ms Tang Siew Ngoh

# Executive Council 2021 / 2022

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**PRESIDENT**  
Mr Tseng Hao Chun  
Eric



**VICE PRESIDENT**  
Ms Ho Amy  
*Chairman, Community  
Services Committee*



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



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



**VICE PRESIDENT**  
Ms Wong Ee Kean\*  
*Chairman, Deaf  
Education Committee*



**HONORARY  
SECRETARY**  
Mr Siow Meng Meng  
Terry \*



**HONORARY ASSISTANT  
SECRETARY**  
Mr Chan Sek Wai  
Jeremy \*



**HONORARY  
TREASURER**  
Mr Tan Soo Phay  
Eric \*



**HONORARY ASSISTANT  
TREASURER**  
Mr Chia Rong Xi  
Johnson



**COUNCIL MEMBER**  
Mr Chew Mun Kai  
Robert



**COUNCIL MEMBER**  
Ms Huang Muhui  
Eunice \*



**COUNCIL MEMBER**  
Ms Lee Sze Ying  
Sheena



**COUNCIL MEMBER**  
Ms Tan Kian Wah  
Valerie \*

# Corporate Governance

## Dates of Executive Council Meetings 2021 / 2022

15 April 2021      16 September 2021      24 March 2022  
 17 June 2021      25 November 2021  
 19 August 2021      27 January 2022

## Board Attendance

In compliance with the Code of Governance, the 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*	Legal Counsel	President (till 3 September 2021)	2/3
Mr Tseng Hao Chun Eric	Programme Manager	Vice President (till 3 September 2021) President (from 4 September 2021)	5/7
Ms Wong Ee Kean*	Chief Executive Officer	Vice President	7/7
Ms Tay Lay Hong	Freelance Graphic Designer	Vice President	7/7
Mr Wee Chong Yeow Gregory*	Business Development Manager	Vice President	7/7
Ms Ho Amy	Pet Care Assistant	Council Member (till 3 September 2021) Vice President (from 4 September 2021)	5/7
Mr Siow Meng Meng Terry*	Chief Transformation Officer	Honorary Secretary	3/7
Mr Chan Sek Wai Jeremy*	Public Accountant	Honorary Treasurer (till 3 September 2021) Honorary Assistant Secretary (from 4 September 2021)	7/7
Mr Tan Soo Phay Eric*	Chartered Accountant	Honorary Treasurer (from 4 September 2021)	4/4
Mr Chia Rong Xi Johnson	Finance and Accounts Manager	Council Member (till 3 September 2021) Honorary Assistant Treasurer (from 4 September 2021)	6/7

## Board Attendance (continued)

Name	Occupation	Designation	Attendance
Mr Chew Mun Kai Robert	Director	Council Member	6/7
Dr Yap Yei Mian Adrian	Manager	Council Member (till 3 September 2021)	1/3
Mr Lim Jiun Yih Leonard*	Retired Business Owner	Council Member (till 3 September 2021)	3/3
Ms Goh Lily	Deaf Art & Music Practitioner	Council Member (till 3 September 2021)	2/3
Mr Lee Chee Phat Steven*	Director	Council Member (till 3 September 2021)	0/3
Ms Ong Lian Hwai Judy	Senior Administrator	Council Member (till 3 September 2021)	2/3
Mr Neo Hock Ping	Senior Administrator	Council Member (till 3 September 2021)	3/3
Ms Huang Muhui Eunice*	Head of Trade Policy	Council Member	6/7
Mr Tham Keng Liong Matthew*	Managing Director	Council Member (till 23 September 2021)	3/4
Ms Tan Kian Wah Valerie*	Chartered Accountant	Council Member (from 4 September 2021)	4/4
Ms Lim Leng Leng	Executive	Council Member (till 25 January 2022)	2/2
Ms Lee Sze Ying Sheena	Engagement Consultant	Council Member	6/7

\* Denotes hearing

The Annual General Meeting was held on 4 September 2021, during which elections for the 2021/2023 Executive Council (Exco) term were held. The following Exco members did not run for reelection: Mr Marini Martin Vincent, Mr Lim Jiun Yih Leonard, Dr Yap Yei Mian Adrian, Mr Lee Chee Phat Steven, Mr Neo Hock Ping and Ms Ong Lian Hwai Judy.

## Length of Service of Board Members

No	Name	Year Joined	Length of Service in years	Position on Executive Council Board
1	Ms Tay Lay Hong	2007	15	Vice President
2	Mr Wee Chong Yeow Gregory*	2009	13	Vice President
3	Mr Chew Mun Kai Robert	2003	19	Council Member

\* Denotes hearing

### 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 three members who have served on the Board for more than 10 consecutive years.

The three 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 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 has a Board succession plan in place. Succession planning is regularly reviewed during Board meetings. The Board actively seeks suitable Deaf/Hard-of-Hearing and hearing candidates to fill gaps in the skillsets of the current Board and works in collaboration with the Centre for Non-Profit Leadership.

During election and co-option, SADeaf looks out for the essential qualities of new board members such as being passionate towards the cause of serving people with hearing loss, and being committed with their time and talent to the organisation. The members could be re-elected into the Exco if they so wish to continue to serve.

**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 fully complied with.

# Governance Evaluation Checklist

The Governance Evaluation Checklist (GEC) covers the key guidelines in the Code of Governance for Charities and IPCs ("the Code"). SADeaf has complied with the GEC fully.

S/N	Code guideline	Code ID	Response
<b>Board Governance</b>			
1.	<b>Induction and orientation</b> are provided to incoming governing board members upon joining the Board.	1.1.2	Complied
	<b>Are there governing board members holding staff (* see note 1) appointments? (Skip items 2 and 3 if "No.")</b>		No
2.	Staff does <b>not chair</b> the Board and does <b>not comprise more than one third</b> 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) <b>can only serve a maximum of 4 consecutive years.</b>  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 <b>re-nomination and re-appointment</b> , at least once every 3 years.	1.1.8	Complied
6.	The Board conducts <b>self evaluation</b> 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 <b>reasons for retaining the governing board member who has served for more than 10 consecutive years.</b>	1.1.13	Complied
	<b>Conflict of Interest</b>		
8.	There are <b>documented terms of reference</b> 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 <b>conflicts of interest</b> to the Board at the earliest opportunity.	2.1	Complied
10.	Governing board members <b>do not vote or participate</b> in decision making on matters where they have a conflict of interest.	2.4	Complied
	<b>Strategic Planning</b>		
11.	The Board <b>periodically reviews and approved the strategic plan</b> for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied
	<b>Human Resource and Volunteer Management (*see note 2)</b>		
12.	The Board approved <b>documented human resource policies</b> for staff.	5.1	Complied
13.	There is a <b>documented Code of Conduct</b> 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
	<b>Are there volunteers serving in the charity? (Skip item 15 if "No.")</b>		Yes
15.	There are <b>volunteer management policies</b> in place for volunteers.	5.7	Complied
	<b>Financial Management and Internal Controls</b>		
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 <b>internal controls for financial matters</b> in key areas are in place with <b>documented procedures.</b>	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 <b>identify, and regularly monitor and review</b> the charity's <b>key risks.</b>	6.1.4	Complied
20.	The Board approves an <b>annual budget</b> for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied
	<b>Does the charity invest its reserves (e.g. in fixed deposits)? (Skip item 21 if "No.")</b>		Yes
21.	The charity has a <b>documented investment policy</b> approved by the Board.	6.4.3	Complied
	<b>Fundraising Practices</b>		
	<b>Did the charity receive cash donations (solicited or unsolicited) during the financial year? (Skip item 22 if "No.")</b>		Yes
22.	All collections received (solicited or unsolicited) are <b>properly accounted</b> for and <b>promptly deposited</b> 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 <b>properly recorded and accounted for</b> by the charity.	7.2.3	Complied

S/N	Code guideline	Code ID	Response
<b>Disclosure and Transparency</b>			
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
	<b>Are governing board members remunerated for their services to the Board? (Skip items 25 and 26 if "No.")</b>		No
25.	<b>No</b> governing board member is involved in setting his own remuneration.	2.2	
26.	The charity discloses the <b>exact</b> 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	
	<b>Does the charity employ paid staff? (Skip items 27, 28 and 29 if "No.")</b>		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 <b>each of its 3 highest paid staff</b> who each has received remuneration (including remuneration received from the charity's subsidiaries) <b>exceeding \$100,000</b> 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 <b>none</b> 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 (*see note 3) belonging to the Executive Head (*see note 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 <b>no</b> 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
	<b>Public Image</b>		
30.	The charity has a <b>documented communication policy</b> 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. Executive Director or administrative personnel.
2. Volunteer: A person who willingly serves at 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.
  5. The GEC is also posted on SADeaf's website ([www.sadeaf.org.sg/corporate-governance](http://www.sadeaf.org.sg/corporate-governance)) and the Charity Portal ([www.charities.gov.sg](http://www.charities.gov.sg)).

# Appendix – Committees

As at 31 March 2022

## Administration and Finance Committee

Mr Tan Soo Phay Eric*	Co-Chairman, Honorary Treasurer
Mr Siow Meng Meng Terry*	Co-Chairman, Honorary Secretary
Mr Tseng Hao Chun Eric	Member, Ex-officio
Mr Chia Rong Xi Johnson	Member, Honorary Assistant Treasurer
Mr Chan Sek Wai Jeremy*	Member, Honorary Assistant Secretary
Ms Ho Amy	Member, Vice President
Ms Tay Lay Hong	Member, Vice President
Mr Wee Chong Yeow Gregory*	Member, Vice President
Ms Wong Ee Kean*	Member, Vice President
Ms Lim Sook Lan Judy*	Staff, Executive Director
Ms Tan Hui Loo Cheryl*	Staff, Senior Admin and Finance Manager

## Audit Committee

Ms Tan Kian Wah Valerie*	Chairman
Ms Claire Nazar*	Member
Ms Ngiam Share Ching*	Member
Ms Lim Sook Lan Judy*	Staff, Executive Director
Ms Tan Hui Loo Cheryl*	Staff, Senior Admin and Finance Manager

## Community Services Committee

Ms Ho Amy	Chairman
Ms Tan Kian Wah Valerie*	Member
Ms Tay Lay Hong	Member
Mr Poon Kit Sun*	Staff, Principal Social Worker, Itinerant Support Service
Ms Li Dunrui Tina	Staff, Senior Case Manager, Community Service
Mr Sunil Kumar*	Staff, Speech & Language Therapist/Audiologist
Mr Lai Siu Fai*	Staff, Senior Audiology Manager

### Deaf Access Committee

Ms Tay Lay Hong	Chairman and Advisor
Mr Tan Lian Seng Dennis	Chairman, Linguistics Sub Committee
Ms Ho Amy	Member
Ms Lee Sze Ying Sheena	Member
Mr Yap Boon Sheng Alvan	Staff, Deputy Director
Mr Ong Kay Chin James	Staff, Deaf Access Manager
Ms Siti Rohanna binte Omar	Staff, Senior Manager, Deaf Access Services

### Deaf Education Committee

Ms Wong Ee Kean*	Chairman
Ms Ho Amy	Member
Ms Huang Mu Hui Eunice*	Member
Ms Lim Leng Leng	Member (till 24 January 2022)
Ms Naomi-Jayne Rajendram	Member
Ms Pung Bernadette	Member
Ms Tan Danica*	Member
Ms Wong Janis*	Member
Mr Yap Boon Sheng Alvan	Staff, Deputy Director
Ms Barbara D'Cotta*	Staff, Manager/Trainer

### Fund Development Committee

Ms Huang Mu Hui Eunice*	Chairman
Mr Chan Sek Wai Jeremy*	Member
Mr Chia Rong Xi Johnson	Member
Ms Naomi Jayne Rajendram	Member
Ms Tay Lay Hong	Member
Ms Lim Sook Lan Judy*	Staff, Executive Director
Mr Tan Meng Wee Alvin	Senior Manager, Fund Development

### Human Resource Committee

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

### Investment Committee

Mr Tseng Hao Chun Eric	Chairman
Mr Siow Meng Meng Terry*	Member
Mr Tan Soo Phay Eric*	Member
Mr Wee Chong Yeow Gregory*	Member
Ms Wong Ee Kean*	Member
Ms Lim Sook Lan Judy*	Staff, Executive Director
Ms Tan Hui Loo Cheryl*	Staff, Senior Admin and Finance Manager
Ms Lim Pei Yi*	Staff, Infocomm Executive

### Nomination Committee

Ms Tan Kian Wah Valerie*	Chairman
Mr Tseng Hao Chun Eric	Member, Ex-officio
Ms Claire Nazar*	Member
Ms Tay Lay Hong	Member
Mr Neo Hock Sik	Staff, IT & Facilities Manager
Ms Lim Pei Yi*	Staff, Infocomm Executive

### Social Group of the Deaf Committee

Ms Ho Amy	Chairman
Mr Yeo How Ngee*	Treasurer
Mr Chia Rong Xi Johnson	Member
Ms Ling Sin Yee	Member
Ms Ng Xian Yin Sebrina	Member
Ms Tay Lay Hong	Member
Ms Li Dunrui Tina	Staff, Senior Case Manager, Community Services
Mr Cheong Zhi Hao	Staff, Social Work Associate

### **School Management Committee – Mountbatten Vocational School (MVS)**

Mr Wee Chong Yeow Gregory*	Chairman
Mr Tan Soo Phay Eric*	Treasurer
Mr Tseng Hao Chun Eric	Member, Ex-officio
Mr Chan Sek Wai Jeremy*	Member
Mr Chew Mun Kai Robert	Member
Mr Chia Rong Xi Johnson	Member
Ms Margarita Hale*	Member
Ms Yuan Jiayu Daphne*	Member
Mr Toh Boon Cheng Ernest*	Secretary, Staff, Administrator MVS

### **Award Vetting Panel**

Ms Lim Leng Leng	Chairman (till 24 January 2022)
Mr Marini Martin Vincent*	Chairman (from 25 January 2022)
Ms Ho Amy	SADeaf Executive Council Representative
Ms Lau Ee Wun	Touch Silent Club Representative
Mr Lee Chong Ding	Ministry of Hearing Impaired Representative
Ms Lum Lai Kuen Janice*	ITE Representative
Mr Yap Boon Sheng Alvan	Staff, Deputy Director
Mr Firdaus Bin Bahri*	Staff, Design and Communication Specialist

### **Linguistics Sub-Committee**

Mr Tan Lian Seng Dennis	Chairman
Ms Tay Lay Hong	Observer
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

*\*Denotes hearing*

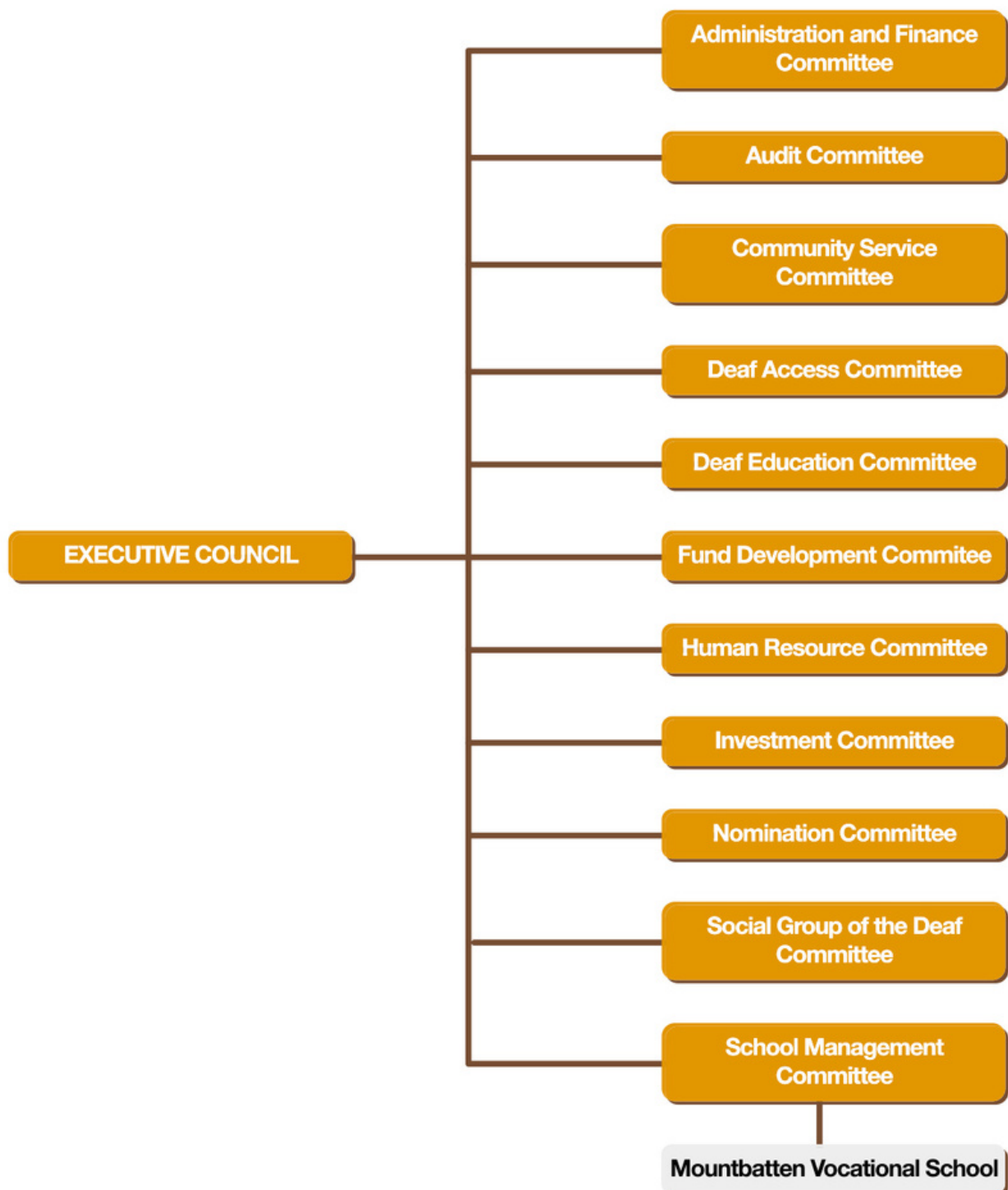
## Sign Language Instruction Sub-Committee

Ms Tay Lay Hong	Observer
Ms Chan Kee Tiang Jennifer	Instructor
Ms Chew Suat Li Shirley	Instructor
Ms Chia Mei Chyi April	Instructor
Mr Choy Peng Lih Phillip	Instructor
Ms Neoh Yew Kim	Instructor
Ms Lau Saw Hui Tina	Instructor
Mr Lee Boon Hiang David	Instructor
Ms Shalini Gidwani	Instructor
Mr Soh Tiong Leong Freddie	Instructor
Mr Tan Jian Hao	Instructor
Mr Tan Lian Seng Dennis	Instructor
Ms Teo Bee Leng Elaine	Instructor
Mr Ong Kay Chin James	Staff, Deaf Access Manager
Mr Chan Ka Wai Moses	Staff, Deaf Access Officer



# Organisation Chart

As of 31 March 2022





# Community Integration Support Services (CISS)

The CISS comprises three sections: (1) Community Services, (2) Itinerant Support Service and (3) Hearing Care Centre.

## Community Services (CS)

The Community Services (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 case manager, a case manager and a social work associate.

	FY 2021/2022	FY 2020/2021
Number of new clients	84	87
Total number of registered clients	6534	6452

## Number of Clients who changed to new Communication Access Card (CAC) as of 31 March 2022: 504

The CAC was a major initiative to replace the previous Hearing Help Card and was launched after September 2021.

Gender	
Male	3120
Female	2334
Not indicated by client	1080

## Age Distribution

Age	Number of clients
10 & below	66
11-20	206
21-30	333
31-40	475
41-50	619
51-60	931
61-70	742
71-80	534
81-90	418
91+	825
Not indicated by clients	1380
Total number of clients	6534

Output indicator - Basic Programme data	
Number of new client cases (as at 31 March 2022)	128
Total clients served	321
Total number of issues* clients were helped in	330

\* These are issues presented by unique clients, who may need assistance with more than one issue.

Breakdown of Number of New Cases	FY 2021/2022	FY 2020/2021
Financial Assistance	71	96
Employment	35	28
Housing	1	3
Counselling	3	2
Other Case Management	18	35
Total	128*	164*

\*These are issues presented by unique clients, who may need assistance 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 four 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. 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.

### **Deafblind Programme**

This programme bridges a critical gap to empower and enable DeafBlind clients by equipping them with the necessary knowledge and life skills such as communication methods, Activities of Daily Living (ADL), independent travelling, and also to support them in employment and rehabilitation. To date, 18 out of the 30 DeafBlind cases known to us are enrolled as clients, an increase of four (or 29%) from the 14 enrolled clients in the previous financial year. Outreach has been done to over 260 social service agencies, and we work closely with Guide Dogs Singapore.

# Community Integration Support Services (CISS)

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## **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. It focuses on three areas, namely case management, learning 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 Schools and Institutes of Higher Learning (IHLs)**

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 SDeaf 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, junior colleges/centralised institutes and the various IHLs on 28 March and 6 April 2022 respectively. The e-survey was closed on 1 June 2022. The schools were not obliged to participate in the survey.

Of the students identified as having hearing loss, not all were assessed by the schools and the students' parents/caregivers to be in need of services by SDeaf. For those assessed to need services such as learning support, speech therapy and counselling, they were referred to ISS.

## Number of students with hearing loss in MOE schools and IHLs \*

No. of schools participating in survey	School Levels	No. of students
15	Preschool	6
99	Primary school	403
69	Secondary school	351
10	Pre-university	55
0	Institute of Higher Learning	0
0	University	0
<b>Total</b>		<b>815</b>

\*Schools were not obliged to participated in this survey.

## Service Statistics

### Basic Programme Indicators

SN	Indicators	Annual Target	Outcome Data
1	Total cases served	80	99
2	Number of new cases	15	18
3	Number of closed cases	10	10
4	Total number of service hours	150	350
5	Total number of direct intervention hours	500	1847
6	Total number of students (primary, secondary, junior colleges/centralised institute) served	70	91
7	Total number of consultations / training sessions with students and/or teachers (primary, secondary, junior colleges/centralised institutes)	70	78

## Outcome Indicators

SN	Indicators	Annual Target	Actual Outcome
1	Percentage of clients who have a greater understanding of their condition & coping strategies	At least 70% of returned Satisfaction Survey scored an average of 3.5 and above (out of 5)	90.9%
2	Percentage of parents/main caregivers who indicate that CISS has helped their children cope with challenges in mainstream education and socialisation with peers.	At least 70% of returned Satisfaction Survey scored an average of 3.5 and above (out of 5)	100%
3	Percentage of teachers who indicate that CISS has helped their students cope with challenges in mainstream education and socialisation with peers.	At least 70% of returned Satisfaction Survey scored an average of 3.5 and above (out of 5)	95.2%
4	Percentage of clients (aged 15 and above) who indicate that CIS has helped them cope with challenges in mainstream education and socialisation with peers.	At least 70% of returned Satisfaction Survey scored an average of 3.5 and above (out of 5)	91%
5	Percentage of parents / main caregivers who have a greater understanding of their children's / wards' condition and coping strategies.	At least 60% of returned Satisfaction Survey scored an average of 3.5 and above (out of 5)	100%
6	Number of clients partially integrated for their age in mainstream schools	65 clients	87.9%
7	Number of clients fully integrated for their age in mainstream schools.	56 clients	72.7%
8	Number of clients socially integrated into the school community to some extent	65 clients	89.9%
9	Number of clients socially integrated into the school community fully.	60 clients	86.9%

## Outreach Activities

Over the past financial year, the ISS team conducted outreach and awareness/sharing sessions to schools, government hospitals such as KK Women and Children's Hospital, as well as both onsite and online talks at ITE College West, Manjusri Secondary School, Xinmin Secondary School and Woodlands Ring Primary School.

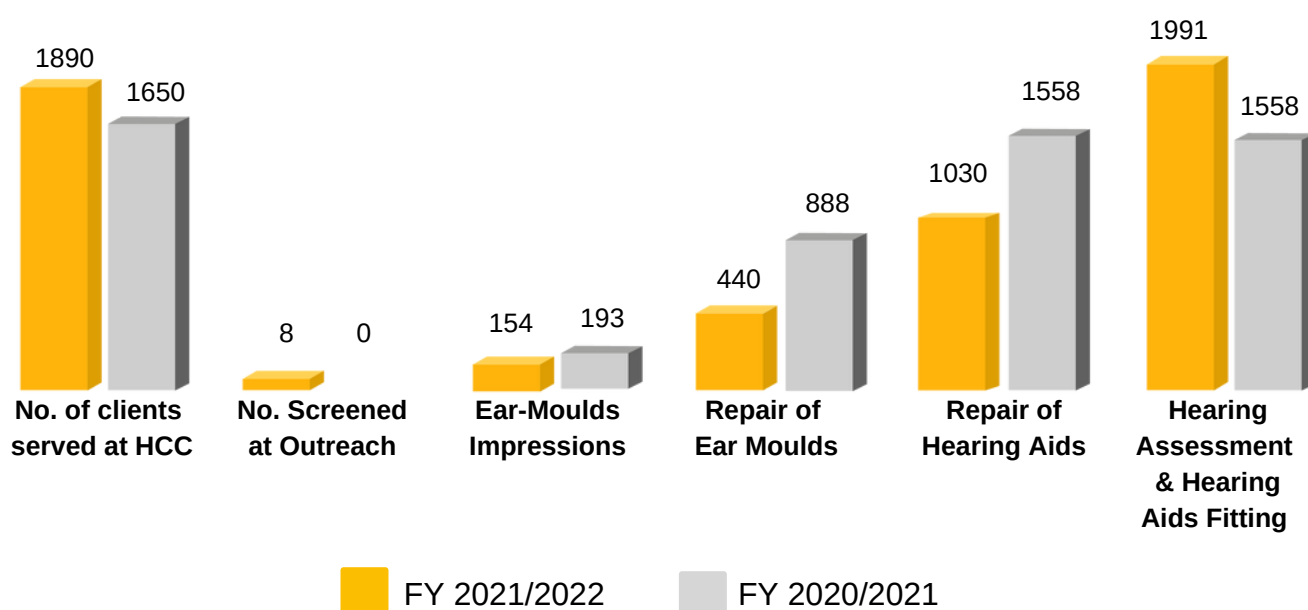


# Community Integration Support Services (CISS)

## 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 provides 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.

There was an increase of 12.7% in the total number of clients served by HCC from 2020/2021 to 2021/2022.



## Membership as at 31 March 2022

Category	Junior	Ordinary	Life	Associate	Honorary	Total
Deaf Members	6	136	323	3	1	469
Hearing Members	0	72	139	6	1	218
<b>Total</b>	<b>6</b>	<b>208</b>	<b>462</b>	<b>9</b>	<b>2</b>	<b>687</b>

Membership saw an increase of 3% from the previous financial year's total of 663.

# Deaf Access Services (DAS)

## DAS (Deaf Studies)

The department conducts a range of Singapore Sign Language (SgSL) courses, customised language workshops, and Deaf Awareness Programmes for the general public, schools, companies and other institutions. It also undertakes research in SgSL and manages the SgSL Signbank.

## SgSL Courses

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

Courses	No. of participants
Deaf Awareness Programme / Customised Sign Language	954
Singapore Sign Language (SgSL) Level 1	276
Singapore Sign Language (SgSL) Level 2	59
Singapore Sign Language (SgSL) Level 3	23
Singapore Sign Language (SgSL) Level 4	10
Basic SgSL & Basic SgSL on Medical Terms	69
SgSL half-day and full-day workshop	86
Total number of participants	1477

## Linguistics

The content on the SgSL Signbank ([www.sgslsignbank.org.sg](http://www.sgslsignbank.org.sg)) increased to 355 concepts and 446 signs. This increase was only made possible with the help of our Deaf co-researchers who provide their knowledge of the language and community throughout the preparation processes. The Deaf co-researchers greatly contributed to the research via the basic training in sign linguistics provided by SADeaf's staff linguist.

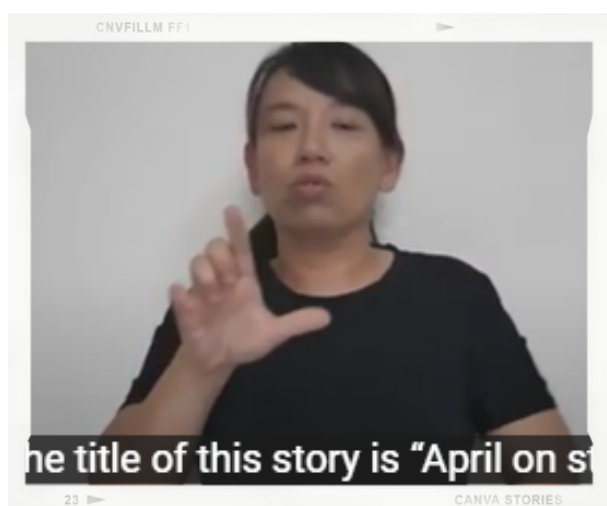
It was heartening to see the continued interest in the SgSL Signbank and the language of the Deaf community, with 9,588 visitors during the period under review. We will continue to strive to increase the content of the SgSL Signbank and garner the continued support and interest from the Deaf community and the public.

### **Complimentary workshop for tertiary students, medical students and Signifique**

On 19 June and 17 July 2021, 57 participants from various local tertiary institutions and Signifique attended this complimentary workshop on Singapore Sign Language (SgSL). The workshop conveyed information on the history and grammatical features of SgSL as well as Deaf culture and identity. This served to give them a solid foundation of SgSL in working with the Deaf community.

### **Storytelling and Poetry in Singapore Sign Language for SgSL instructors**

On 28 and 30 June 2021, 11 SgSL instructors attended an online Storytelling and Poetry Workshop in SgSL. The trainer was Mr Randy Chew, a Deaf performer of the now-defunct HI! Theatre, who imparted knowledge of the different elements in storytelling and poetry in SgSL. Trainees made videos of their SgSL storytelling and poetry which were presented during International Week of Deaf People 2021 and Singapore Sign Language Week 2021.



*April's signed story was based on the letters of her name.*



*Dennis signed a poem titled 'Flower'.*



*Yuki signed the folklore of Redhill.*

## SgSL Workshop for Family with Children

The workshop series was conducted online by SgSL instructor Shalini Gidwani on 7, 9, 14 and 16 December 2021. A total of 15 children attended with their parents.



*Participants of the SgSL Workshop for Families with Children*

## Singapore Sign Language Week 2021



The annual celebration International Week of the Deaf People (IWDP) 2021 was observed from 20 to 24 September 2021. Aligning with the theme “Celebrating Thriving Deaf Communities”, the extensive online programme line-up showcased the history of the Deaf in Singapore, local organisations working with the Deaf, as well as various Deaf families and individuals sharing their experiences with hearing loss, interests and careers. SADeaf is proud to publicise these stories of members of our community who are succeeding in life and contributing to our thriving community.



*Live dialogue among families sharing their experiences with deaf family members*



*SADeaf client Mr Neo Tick Tiong sharing his experiences of World War 2.*

The IWDP programme also included online games 'Escape Room' and 'Murder Mystery' which attracted members of the community and their friends, and proved to be a hit with the participants.



*Participants of the online 'Escape Room' game*

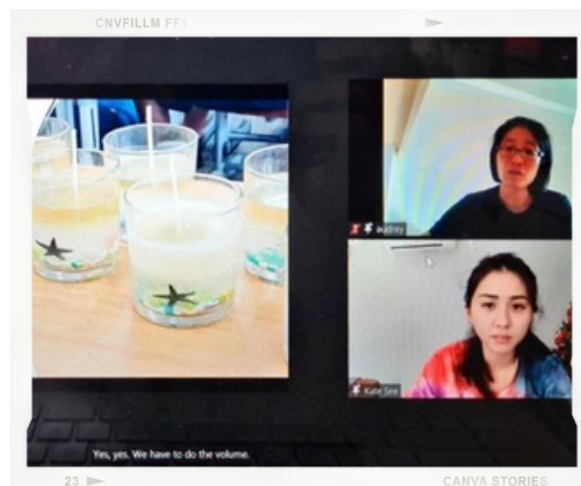
## **Staff Retreat**

On 26 November 2021, SADeaf organised an online retreat for staff from SADeaf and Mountbatten Vocational School (MVS). A total of 58 staff attended the Staff Retreat. The activities for the retreat comprised a workshop 'My Journey to Better Health' and a hands-on activity on the craft of making decorated candles.





*Talk on 'My Journey to Better Health'*



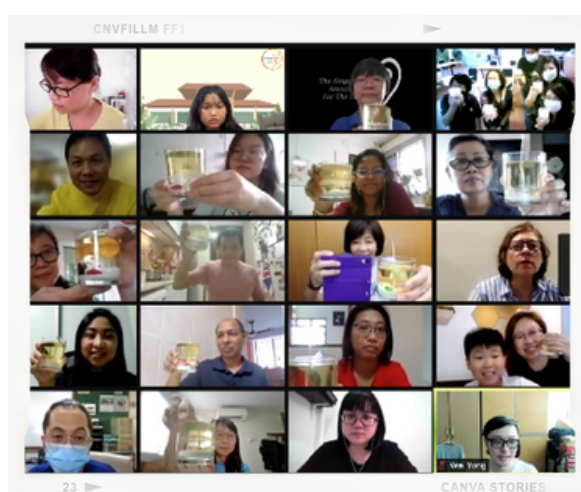
*Workshop on candle-making*



*MVS staff showing their handiworks*



*My candle-making activity showcase*



*Some of the staff who attended the retreat*

# Deaf Access Services (DAS)

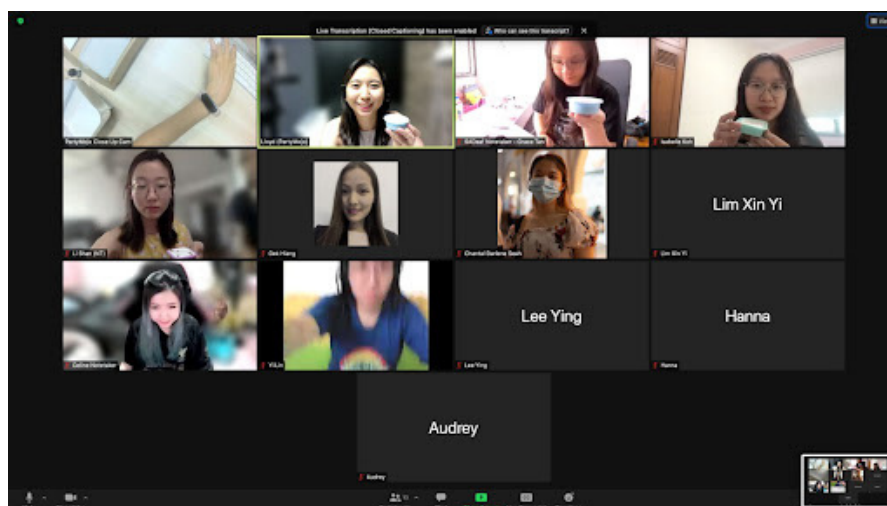
## DAS (Communication Access)

### Overview of Notetaking Service

Notetaking Service	FY 2021/22	FY 2020/21
Total Clients Served	196	126
Number of notetaking service hours rendered	2986	4208

Notetakers serve clients who prefer to access information via text. They provide access to information by typing on laptops using meaning-for-meaning transcriptions. Through the pandemic, the notetaking team served both online and in person for various settings and across different topics.

A notetakers' appreciation day was held online on Saturday, 26 March 2022. Our staff notetakers organised a soap-making activity and lucky draw event for our community notetakers and engaged in discussions on technology useful for notetaking.



*Trying our hand at soap-making for our community access providers' appreciation day!*

## Overview of Sign Language Interpretation Service

Sign Language Interpretation	FY 2021/22	FY 2020/21
Total Clients Served	496	333
Number of interpretation service hours rendered	3771	3672

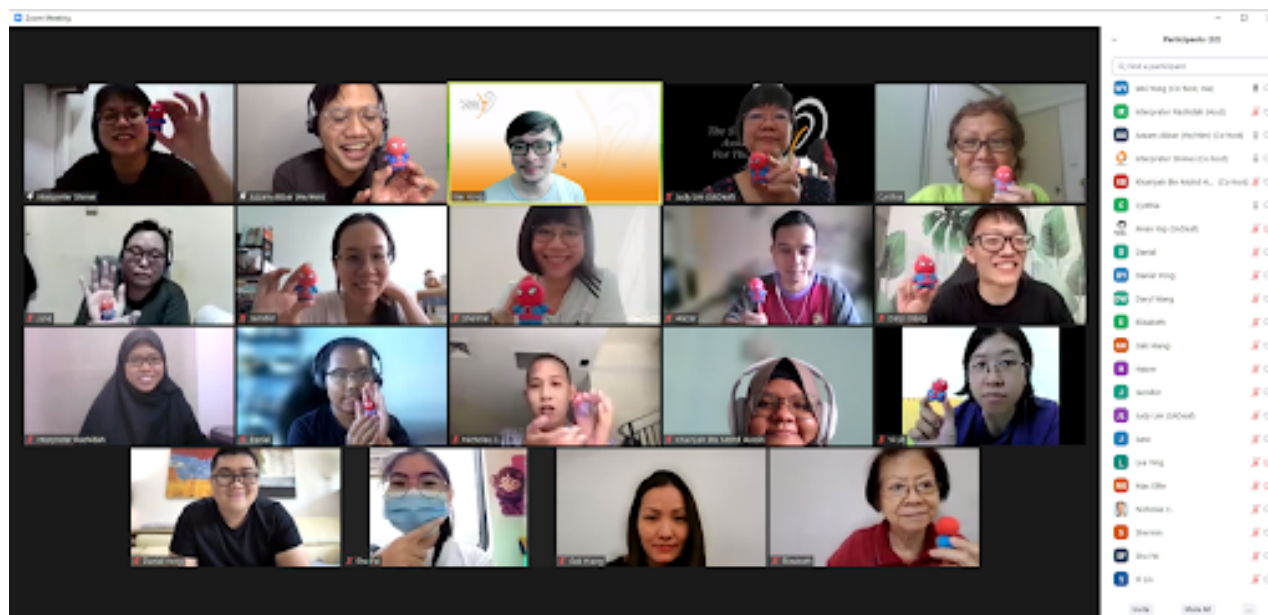
The sign language interpreters team is made up of staff fluent in Singapore Sign Language and English. Interpreters follow a code of ethics when providing interactive communication access for Deaf and hard-of hearing clients who prefer to access information via Singapore Sign Language across diverse settings.

As Singapore's Covid-19 measures continued to evolve, our team of interpreters adapted to the changing circumstances to render remote, on-site or hybrid outreach interpretation services to the Deaf Community throughout the financial year.

## Training

### Interpreter Training and Upgrading Programmes

To safeguard the health and safety of our interpreters (and that of the community at large), all interpreter training programmes were held online throughout the year.



*An online interpreter training session*



## Interpreter Training and Upgrading Programmes

Date	Topic	Venue / Format
From 23 June 2020 to date	Helen Keller National Center for Deaf Blind Youth and Adults	Online, self paced
23 April 2021 to 23 July 2021	Community Interpreter Training 2021 Level 2	Online
31 May, 7 June 2021	Legal Talks on PDPA and Estate Matters by Jaryl Lim	Online
14 June 2021	Regulating Performance Anxiety by Singapore Anglican Community Services	Online
9 November 2021 to 16 December 2021	Community Interpreter Training 2021 Level 1	Online
20 November 2021	Seminar, TV & Media Interpreting Workshop by Maya De Wit	Online
16 December 2021 to 1 July 2022	Interpreters' Mentorship Programme	Online

## Highlights

The interpreting team took on various assignments throughout the year, some of which are showcased here.

### Singapura Bertakbir

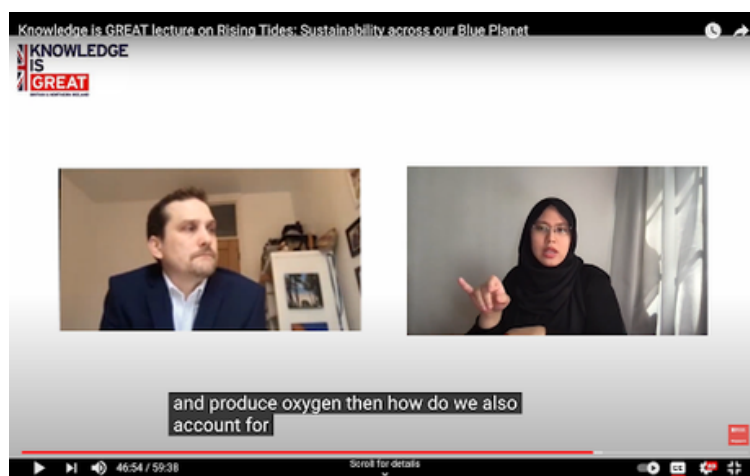
As Muslims were unable to congregate in mosques during the pandemic, the *takbir* in Arabic marking the arrival of Hari Raya Aidilfitri was interpreted live on SalamSg on Youtube on 12 May 2021, for the first time in Singapore's history. Interpretation services were also rendered online for mosques across the island during the pandemic, especially during the Ramadan month. Messages from the Office of the Mufti were interpreted for the Deaf Muslim community upon request.



*Screenshot of the 'live' interpreting for takbir*

### British Council Webinars

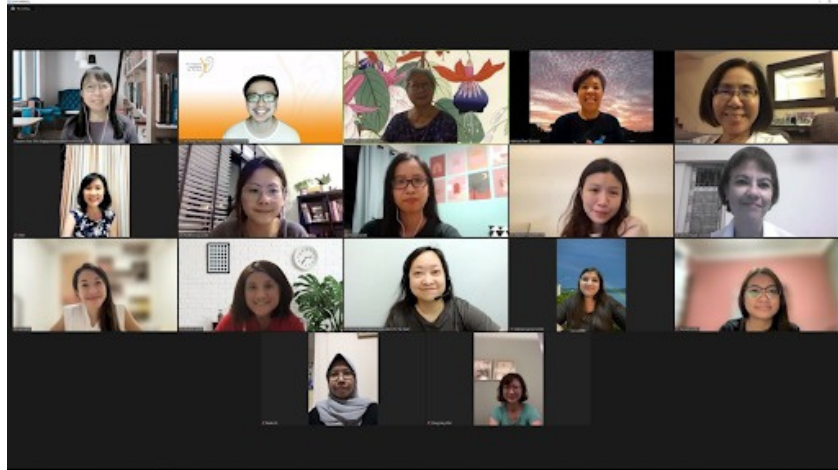
The British Council organised a series of monthly informative talks on various topics ranging from climate, triage, cybersecurity and more, for which remote sign language interpreting were provided.



*Remote interpretation for a 'Knowledge is Great' talk on 'Rising Tides: Sustainability across our Blue Planet' organised by British Council Singapore*

## Training for Docents and Staff at Asian Civilisations Museum

On 8 and 15 March 2022, the Communication Access team organised training for volunteer docents from Asian Civilisations Museum. Staff and volunteers attended sessions relevant to their positions in three training sessions. This enabled volunteer docents to be better equipped to work with interpreters and guide Deaf visitors to the museum. A walkthrough and feedback session was held onsite at the museum on 18 March 2022.



*Screenshot of the training session with the docents*

## Public Outreach and Education

SADeaf's Communication Access Section also commissioned an infographic guide with Singaporean Deaf illustrator Isaac Liang Zhi Jie to show that there are many methods of communication that can be used in the communication between a hearing and Deaf/Hard-of-hearing person.

More information on how Deaf communication can be supported at work can be found here: [www.sadeaf.org.sg/about-us/our-publications/](http://www.sadeaf.org.sg/about-us/our-publications/)



# Deaf Access Services (DAS)

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## Deaf Education Training

Set up to focus on training for Deaf Education, this Department offers courses and workshops for educators of the Deaf, and works with National Institute of Education (NIE) and Ministry of Education (MOE)'s Special Education (SPED) Branch. Courses on Deaf Education are listed in the SPED Prospectus by MOE and on the SADeaf website.

The training department offers the following courses for educators of the Deaf :

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

## Training Sessions

- An induction meeting was held on 16 December 2021 for five new SADeaf staff in Mayflower Primary School.
- A Bilingual-Bicultural Approach course for the five new SADeaf staff deployed to Mayflower Primary School was conducted from 7 February to 11 April 2022.

## Training Curriculum Manual

This manual was developed in June 2021 via the collation of training documents from the Deaf Access Services Department, including training materials for SgSL instructors, interpreters and notetakers. It serves as a guide for future trainers to refer to and use the materials and exercises in the curriculum.

## International Training

Three staff attended the online 4th International Conference of the World Federation of the Deaf (WFD), held from 20 to 22 April 2022, held in Bangkok, Thailand. The theme, keynote speech and presentations focussed on Deaf education.

## The Little Hands Bilingual-Bicultural Programme (LHBBP)



The Little Hands Bilingual-Bicultural Programme (LHBBP) 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 2022*

Year	Male	Female	Total
2022	2	5	7
2021	6	5	11

*\* Six children transited to Primary One in January 2022.*

### Activities and Events

- Three volunteers had been conducting regular reading sessions with the children since July 2021.
- Parent-Teacher Meetings via Zoom were held in May and November 2021.
- An intern from NTU was attached to LHBBP from 10 May to 29 July 2021.
- LHBBP students participated in the NUS Student Committee Club online event, Grant a Wish, on Saturday 29 May 2021.



- A Level 1 SgSL course for caregivers was conducted from 10 July to 2 October 2021.
- The Straits Times featured a photo story on LHBBP to help raise awareness and advocate for the benefits of sign language, during the International Week of Deaf People (IWDP) 2021.
- Parents participated in the OHANA Parent Support Group Event on 11 December 2021.
- LHBBP participated in the Academy of Singapore Teachers Work Attachment Project. A primary school teacher was attached to LHBBP from 28 March to 8 April 2022.

## Outreach and Advocacy

To raise awareness of LHBBP and encourage referrals from other organisations, outreach and advocacy meetings were held with :

- Speech Therapists from Thye Hua Kwan Moral Society on 8 July 2021.
- AWWA staff from Early Years Department on 9 August 2021.
- Canossaville Preschool staff on 1 October 2021.

A sharing session on the Bilingual-Bicultural Approach and barriers that Deaf people in Singapore faced in accessibility and employment was conducted for employees from Nikko Asset Management Asia Limited (Singapore, Japan and UK) on 19 August 2021.



*Enjoying outdoor play time!*



*We love Art lessons!*



*See how focused we are!*



*Individual Reading Time*



*Celebrating the Mid-Autumn Festival*



*Learning numbers the fun way*

# SUPPORT AT DESIGNATED SCHOOL (PRIMARY LEVEL)

## Mayflower Primary School (MFPS)

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

### Enrolment

*As at 31 March 2022*

Level / Class	Male	Female	Total no. of students
Primary 1	2	2	4
Primary 2	2	2	4
Primary 4	0	3	3
Primary 5	2	4	6
Total	6	11	17

## Formation of HL Department

The Hearing Loss (HL) Department in Mayflower Primary School was officially formed to coordinate events, student activities and student-related matters within the school. Members of the Department included SADeaf staff deployed to Mayflower Primary School.

## National Day E-Concert 2021

As part of the National Day celebrations, the whole school signed the National Anthem during the morning in-class flag raising ceremony. To prepare for this, the HL Department collaborated with other departments to teach and disseminate a sign tutorial of the Anthem to fellow teachers and students.

## Brain Break Programme

The HL Department commenced the new 2022 school year with a regular Deaf awareness programme for school staff called “Brain Break”. Held during each staff contact session, a topic related to Deaf awareness was presented to the educators.



# SUPPORT AT DESIGNATED SCHOOL (SECONDARY LEVEL)

## 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 2022

Level / Class	Male	Female	Total no of students
1NA	2	0	2
1NT	3	1	4
2NT	4	0	4
3NA	1	0	1
3NT	2	0	2
4NA	2	1	3
4NT	1	2	3
Total	15	4	19

\*NT: Normal Technical

\*NA: Normal Academic

## Results of GCE 'N' Levels 2021

Four students sat for the 'N' Level examinations. One student was admitted to Mountbatten Vocational School, while three enrolled in the Institute of Technical Education. The four students are:

- Liew Tze Oh
- Muhammad Nur Syahir
- Ng Xing Wen Avlynn
- Toh Chun Hong

Congratulations to our graduates!

## **Programmes and Activities**

### **Academic/Enrichment Programmes**

The partnership with the National University of Singapore CAPT (College of Alice & Peter Tan) Committee continued via a series of activities and workshops. The exchange of ideas and opinions during the discussions fostered a greater understanding among the different communities.

### **Sporting Achievements**

Two student participants represented the school in the South Zone National School Games B Division Boys (Badminton) in April 2021. They are Alex Liew Guan Jie and Jonathan Miles Chua Zheng Yu.

### **National Day E-Concert**

As part of the National Day celebrations, a live community song-signing session was held by the whole school in which students were taught how to sign the chorus of “The Road Ahead”.

The following students received recognition for their academic achievements:

1. Leow Yan Kai Tim

- Among top 3 students at Secondary 2 Normal Technical level
- Best in Design & Technology

2. Nursyafinaz bte Abdullah (Secondary 3 Normal Technical)

- Best in Art
- Best in Smart Electrical Technology

3. Chua Zheng Yu Jonathan Miles

- Among top 3 students at Secondary 3 Normal Technical level
- Best in Mathematics
- Best in Design & Technology

# SUPPORT AT DESIGNATED SCHOOL (SPECIAL EDUCATION)

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## LIGHTHOUSE SCHOOL

### Enrolment

One Special Education Teacher from SADeaf was seconded to Lighthouse School (LHS) to provide support to LHS teachers of the Deaf and the 28 enrolled Deaf students in the following areas:

- Taught Mathematics, Science, CCE, Social Studies and Health Education to Primary 5 students
- Taught Literacy, Numeracy, Art, ICT, DLS, Physical Education, CCE and Health Education to students with autism from Customised Curriculum Programme
- Taught ICT to Primary 5 and Primary 6 students
- Taught Art, Music and PE to students at various levels
- Involved in Synchronised Drumming under Co-Curricular Activities and Board Games (CCA)
- Conducted talks on Basic Netiquette and Art Appreciation
- Undertook various art-related projects for school events (festival decorations, art collage activities for camps and others)
- Organised SgSL courses for LHS teachers
- Conducted home visits to families of Deaf students with autism
- Develop resources for Deaf students with autism

# MOUNTBATTEN VOCATIONAL SCHOOL (MVS)

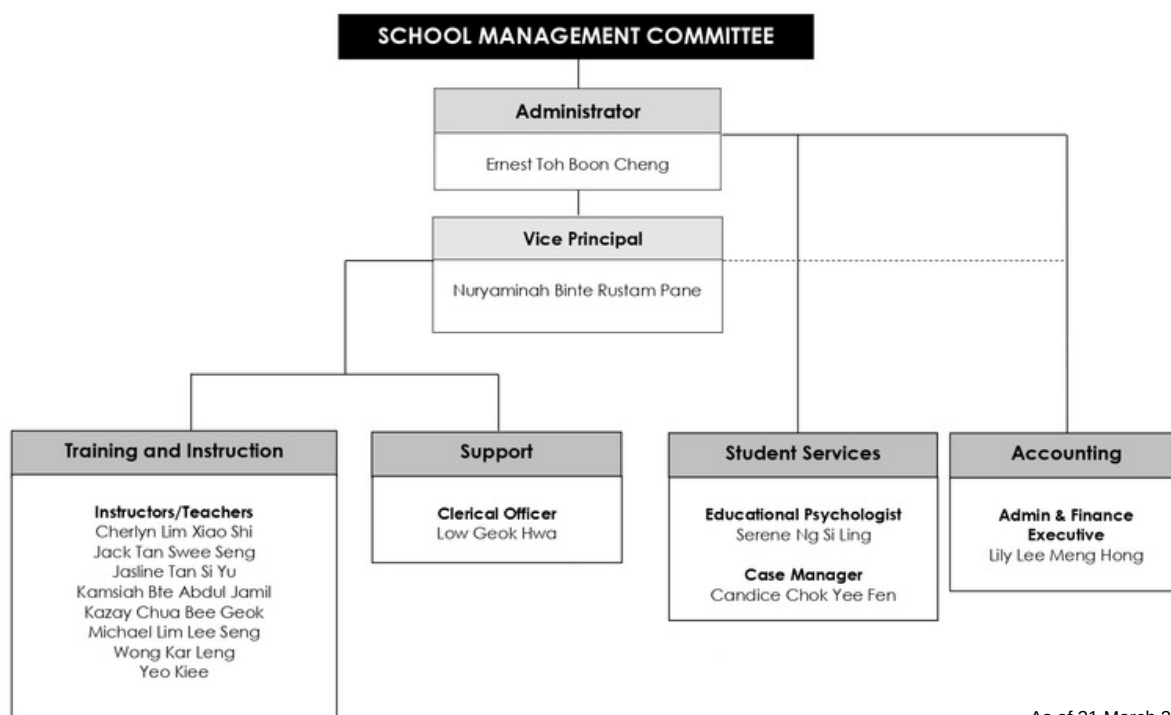
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An Affiliate School  
of the Singapore Association for the Deaf  
An  Approved Training Centre

# MOUNTBATTEN VOCATIONAL SCHOOL

## STAFF ORGANISATION CHART



As of 31 March 2022

## Enrolment

As of 31 March 2022

Enrolment Classes	Disability			Gender		Total (for each category of Disability and Gender)
	Hearing Loss	Multiple	NA	Male	Female	
<b>Year 1</b>						
1.1 to 1.3	8	33	5	33	13	<b>46</b>
<b>Year 2</b>						
ISC Food & Beverage Service	0	4	1	2	3	<b>5</b>
ISC Food Preparation	0	4	3	6	1	<b>7</b>
ISC Housekeeping Operations	0	1	2	3	0	<b>3</b>
Non-ISC Programme	0	2	0	1	1	<b>2</b>
<b>Total</b>	<b>8</b>	<b>44</b>	<b>11</b>	<b>45</b>	<b>18</b>	<b>63</b>

## 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. The ISC training programme serves youths with special educational needs, including Deaf students.

## Meeting Industry Needs

For the year 2021 cohort, 45% met the criteria in the overall performance in the core component subjects and progressed to Year 2 work-based training (Industrial Attachment) segment. Attrition was at 2% for this cohort. 53% of the cohort was placed on review with the aim of extending the ISC training programme.

Number of Year 1 Trainees	Number Met Criteria and Progressing	Number being Retained	Attrition Rate
38	17	20	1
100%	45%	53%	2%

## Making it to the Finishing Line

For the Year 2020 cohort, a total of 24 trainees progressed to Year 2 in January 2021, of which 14 had successfully completed ISC work-based training on 19 November 2021 and were awarded the ITE Skills Certificates. Six 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
24	14	6	4
100%	58%	25%	17%

## Training and Employment Opportunities

MVS would like to thank all our work-based training partners for their contributions towards the successful job placements of our trainees. All the 20 ISC trainees who successfully completed the programme were offered employment, and seven took up the offers.

The conversion from training to employment placements for Year 2 Work-Based Training in 2021 was as follows:

	Number of Trainees in Year 2 Work-Based Training	Total attrition rate	Number completed programme successfully	Number unsuccessful in programme	Offered Employment as at March 2022
Food Preparation	8	0	8	0	8
Food & Beverage Services	2	0	2	0	2
Housekeeping Operations	7	3	4	0	4
Non-ISC Programme	7	1	6	0	4
Total	24	4	20	0	18

Of the 20 students who completed their work-based training successfully, 18 were employed at the time of this report.

## Work-Based Training (WBT) for the Year 2021

Sector	Work-Based Training Partners
Food and Beverage Service Food Preparation Housekeeping Operations	Food for a Social Cause Ibis Hotel Jack's Place KFC Macdonald My NoNna's Café Prive Grill Seoul Garden Swensen's Tanglin Club

### Financial Assistance

Trainees were provided with financial 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, The Singapore Buddhist Lodge Education Foundation Bursary Award and the MOE Financial Assistance Scheme.

### Programmes and Activities

The Covid-19 pandemic continued to have a profound impact on work and family life, but the situation began to look up at the beginning of 2022. The school continued to adhere to strict safety measures following the advice of the Ministry of Education. Many programmes, activities and outings remained cancelled and had to be modified.

Here are some highlights of the MVS experience:

### Work-Based-Training (WBT)

In mid-2021, as the Covid-19 situation began to improve, our students were allowed to do their attachments with our Work-Based Training partners. The Year-2 students did their Work-Based Training from June to November 2021 with partners such as Tanglin Club, Ibis Hotel, Swensen's, Prive Grill, and others. We wish to thank our training partners for accepting our students to complete their training.



## Work-Based-Training (WBT)



## Visits by Minister of State and Mayor

The school was honoured to host a Mayor and a Minister of State in 2021. On 24 March 2021, Mayor Mohd Fahmi Aliman of the South East District had lunch at the MVS Cafe. He also took a brief tour of the school facilities and was introduced to the various programmes, and indicated that South East CDC would continue its partnership with the School. On 16 April 2021, Minister of State (MOS) Sun Xueling also visited MVS.



*Mayor Fahmi (right) speaking to a student at the Housekeeping training room*



*Mayor Fahmi posing for a photo before leaving the school*



*MOS Sun Xueling (with a green scarf) with other guests at the MVS Cafe*



## 2021 Year End Celebration

The school celebrated the end of the school year on 19 November 2021 with a variety of activities for the students. Due to the restrictions on the number of people allowed in a group activity, the students were divided into three main groups doing different activities - Fashion Show, Games, and cycling. Domino's Pizza and our Fashion for a Social Cause instructor, Ms Eileen Yap, generously sponsored lunch for the celebration.



## Our Graduates

We congratulate our Year-2 students who successfully completed their training with our Work-Based Training partners. MVS is proud of their achievements and wish them all the best in their future endeavours.

### Food Preparation Class



### F&B Service Class



### Housekeeping Operations Class





## Chinese New Year Celebration 2022

The school celebrated Chinese New Year on 31 January 2022 with the safety measures still in place. Despite the precautions, students were able to enjoy themselves in their various groupings with games and fashion shows. Some of the students came to school decked out in their finest red outfits. The celebration ended with a simple bento set lunch for all.



## Farewell

On 16 February 2022, we bid a fond farewell to our general worker, Mdm Ng Ah Ngoh, who had been with the school since 1998. We appreciate her hard work and commitment to the school for over two decades. We wish her happiness and good health in her retirement.





# Corporate Affairs (CA)

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The Corporate Affairs Department 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.

## **Fund Development**

SADeaf is grateful to generous donors over the financial year, including individuals, companies and organisations. Highlights include partnerships with BJ Milky Tea, Earpeac3, My Kokedama and Rajasi Accessories.

## **Corporate Donors**

### **Above \$50,000**

- Estate of Henry Bolter Deceased
- Children Charities Association

### **\$10,000 to \$49,999**

- Lions Club of Singapore - Nanyang
- Sonova Singapore Pte Ltd

### **\$5,000 to \$9,999**

- Accenture Pte Ltd
- Hong Leong Foundation
- Isaac Manasseh Meyer Trust Fund
- Jack Investment Pte Ltd
- Karexparts Pte Ltd
- Mellford Pte Ltd
- Touch Community Services Limited

## Donation Boxes Placement Programme

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

- Carpe Diem Childcare Resort
- Clariti Hearing
- Fuchun Secondary School
- Jeet's Little Learners
- Little Atlas Preschool
- Mayflower Primary School
- Mindchamps Nordcom ||
- Mindchamps Preschool @ T3
- New Town Primary School
- Orion Preschool (Tanjong Katong)
- Safari House Toa Payoh
- Taste of Indian Restaurant
- White Lodge Bukit Timah
- White Lodge Kindergarten Phoenix Park
- White Lodge Upper East Coast Pte Ltd
- White Lodge West Coast
- Yuvabharathi International School



## 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.

- Sonova Singapore Pte Ltd
- Taylor and Francis Pacific Pte Ltd

## Corporate Communications

The official social media channels continued to be maintained and saw increased subscriber growth. These included Carousell, Facebook, Instagram, LinkedIn, Telegram, Youtube as well as our official online newsletter Signal ([sadeafsignal.com](http://sadeafsignal.com)).

They enabled SADeaf to reach out to the general public and publicise its fundraising, general events, as well as specialised services and programmes to the wider community.



## **Volunteer Programmes**

### **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 507 registered volunteers as at 31 March 2022.

Volunteers of SADeaf are recruited by various means. Most of the volunteers signed up as volunteers through SADeaf's website. Some of our active volunteers who serve on the committees and Executive Council members are recruited through our membership and the Centre for Non-profit Leadership. SADeaf looks out for volunteers who are passionate toward the cause of serving people with hearing loss. Volunteers are also briefed on the expectation of their time and commitment level of their work with SADeaf.

### **Signifique**

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

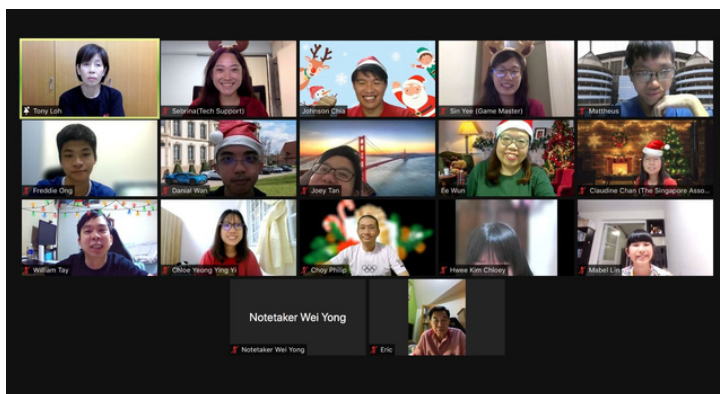
Signifique marked its 12th anniversary in May 2021, and the year saw both online and physical performances. The team shifted to online practice sessions due to the pandemic.

Highlights included the following activities and events:

- Signing the NDP 2021 theme song 'The Road Ahead' in the nationwide Voice of the Nation 21, a National Day Parade 21 virtual engagement activity.
- Represented SADeaf in the "Shaping Hearts" event at One Tampines Hub in November 2021, by invitation from the North East Community Development Council.
- Performed song signing of Mediacorp's annual Chinese new year song in January 2022, which was posted on SADeaf's social media.
- Invited to teach the signs for Chingay50 and also participated in the procession in February 2022.

## Social Group of the Deaf (SGD)

SGD aims to create a positive impact in the Deaf and Hard-of-hearing community, bringing together people from all walks of life and strengthening our bonds. In the midst of the Covid-19 restrictions, the SGD Committee with the help of its new members organised its first online zoom event "Virtual Grinch" on 23 December 2021. This event drew participants from the young to the elderly who enjoyed the online games and prizes on offer.

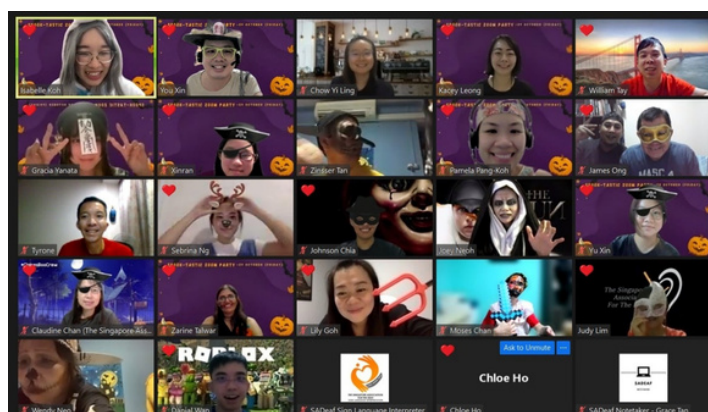


*Virtual Grinch participants coming together online!*

## SADeaf Igniters

It was an eventful year for the Igniters team with various activities and workshops. 10 new volunteers were recruited and participated in our virtual orientation on 11 September 2021. To further help the volunteers integrate, we also held a Deaf Awareness Programme and Singapore Sign Language (SgSL) Workshop on 6 November and 13 November 2021 respectively.

Highlights of the year include a Spook-tastic Zoom Party on 29 October 2021, in which 15 clients participated by dressing in their best Halloween-inspired outfits to win prizes, as well as play charades and scavenger hunt games. A Holly Jolly Christmas Party conducted on Zoom was organised on 18 December 2021, comprising games and song-signing. In addition, on 26 March 2022, an online Personal Finance 101 Workshop by Seedly was hosted to impart financial knowledge to clients and in which investment and insurance topics were addressed.



*Attendees in their best spooky attire*

# Recognition and Appreciation

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## **Deaf Achievers Awards 2021**

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 and hard of hearing, or organisations that have been long-time supporters of SADeaf. For the second consecutive year, the awards ceremony was held online on 26 September 2021 in view of the pandemic safety measures.

**Outstanding Deaf Student (Primary Education):** No awardee

**Outstanding Deaf Student (Secondary Education):** Ms Hannah Maria Gomez

**Outstanding Deaf Student (Vocational Institutes/Training Centres):**  
Ms Gan Jun Huan

**Outstanding Deaf Student (Tertiary Education):** Mr Elliot Teng Z Kai

**Teacher of the Year:** Mr Wong Tuck Seng (ITE College West)

**Sportsman/Sportswoman of the Year:** No awardee

**Special Talent:** Mr Muhammad Ammar Nasrulhaq

**Lifetime Achievement Award:**  
Ms Tan Keng Ying (posthumous award)  
Mr Lim Chin Heng  
Ms Khoo Chye Tiang Elizabeth

### **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 2021.

### **I-L-Y Award (Diamond)**

- Estate of Henry Bolter Deceased

### **I-L-Y Award (Sapphire)**

- Ms Phua Lay Peng Denise
- Mr Inderjit Singh Gill s/o Ishar Singh Gill
- Mr Baljinder Karur Ranjit Singh
- Aberdeen Asset Management Charitable
- Amazon Asia-Pacific Holdings Pte Ltd

### **I-L-Y Award (Ruby)**

- Mr Amarjit Singh

## **Staff Long Service Award**

### **5 Years**

- Chan Ka Wai Moses

### **10 Years**

- Wong Kar Leng
- Mas Elfie Jaar Bin Arshad
- Toh Boon Cheng Ernest

### **40 Years**

- Lim Lee Seng Michael

# **Financial Statements**

# Financial Statements

## THE SINGAPORE ASSOCIATION FOR THE DEAF

### STATEMENT BY THE EXECUTIVE COUNCIL

*for the financial year ended 31 March 2022*

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 1966, the Charities Act 1994 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 2022 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	: Eric Hao Chun Tseng
Vice-president	: Gregory Wee Chong Yeow
Vice-president	: Ho Amy
Vice-president	: Janet Tay Lay Hong
Vice-president	: Wong Ee Kean
Honorary Secretary	: Siow Meng Meng Terry
Honorary Treasurer	: Tan Soo Phay Eric
Honorary Assistant Secretary	: Chan Sek Wai
Honorary Assistant Treasurer	: Johnson Chia Rong Xi
Council member	: Chew Mun Kai
Council member	: Huang Muhui Eunice
Council member	: Sheena Lee Sze Ying
Council member	: Tan Kian Wah

On behalf of the Executive Council,



Eric Hao Chun Tseng  
President



Tan Soo Phay Eric  
Honorary Treasurer

Signed on: 8 August 2022





**Kreston ACA PAC**  
**(f.k.a. Kreston Ardent CAtrust PAC)**  
Chartered Accountants of Singapore  
(UEN 202000100D)  
120 Robinson Road, #16-01  
Singapore 068913  
Tel : (65) 6356 9098 / (65) 6336 8772  
Web : [www.krestonaca.com.sg](http://www.krestonaca.com.sg)

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

Page 1 of 4

### **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 2022, 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 1966 (the "Societies Act"), the Charities Act 1994 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 2022, the statement of financial activities and statement of cash flows of the Association for the financial year then ended.

#### *Basis for Opinion*

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We 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.





**Kreston ACA PAC**  
**(f.k.a. Kreston Ardent CAtrust PAC)**  
Chartered Accountants of Singapore  
(UEN 202000100D)

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

Page 2 of 4

**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.



**Kreston ACA PAC**  
**(f.k.a. Kreston Ardent CAtrust PAC)**  
Chartered Accountants of Singapore  
(UEN 202000100D)

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

Page 3 of 4

**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)

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**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.



**Kreston ACA PAC**  
**(f.k.a. Kreston Ardent CAtrust PAC)**  
Chartered Accountants of Singapore  
(UEN 202000100D)

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

Page 4 of 4

**Report on Other Legal and Regulatory Requirements (Continued)**

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.

A handwritten signature in black ink that reads "Kreston ACA PAC".

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**KRESTON ACA PAC**  
Public Accountants and  
Chartered Accountants  
Singapore

Partner-in-charge: Chua Soo Rui

Date: 8 August 2022

# THE SINGAPORE ASSOCIATION FOR THE DEAF

## STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2022

2022	Note	Unrestricted funds		Total unrestricted funds	Restricted funds	Total funds
		Accumulated funds	Other funds			
		\$	\$	\$	\$	\$
<b>INCOME</b>						
<b>Income from generated funds</b>						
Voluntary income						
- Amortisation of deferred capital grants	10	-	-	-	19,835	19,835
- Donations		241,306	-	241,306	83,185	324,491
- Grants for rental of land		426,545	-	426,545	-	426,545
- Other grants and sponsorships		617,193	-	617,193	185,594	802,787
Activities for generating funds						
- Fundraising income	4	319,268	-	319,268	89,820	409,088
- Collection from events		-	-	-	78,759	78,759
Fixed deposit income						
- Interest		5,882	-	5,882	2,455	8,337
		1,610,194	-	1,610,194	459,648	2,069,842
<b>Income from charitable activities</b>						
Grants for assistive devices		-	-	-	195,515	195,515
Grant from SGE / Community Chest		-	-	-	135,288	135,288
Grant from MSF		-	-	-	82,143	82,143
Grant from MOE		-	-	-	1,935,450	1,935,450
Grant from TOTE Board		-	-	-	588,848	588,848
Community chest support fund		50,000	-	50,000	-	50,000
Members subscription		7,648	-	7,648	-	7,648
Programme income		-	-	-	272,593	272,593
Interpretation fees collected		-	-	-	71,031	71,031
Sign language books		-	-	-	1,190	1,190
Sales of assistive devices		-	-	-	98,627	98,627
School fees		-	-	-	42,686	42,686
		57,648	-	57,648	3,423,371	3,481,019
<b>Other income</b>						
Miscellaneous income		22,068	-	22,068	16,561	38,629
		22,068	-	22,068	16,561	38,629
<b>Total income</b>		1,689,910	-	1,689,910	3,899,580	5,589,490

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 2022*

<b>2022 (Continued)</b>	<b>Note</b>	<b>Unrestricted funds</b>			<b>Restricted funds</b>	<b>Total funds</b>
		<b>Accumulated</b>	<b>Other funds</b>	<b>Total</b>		
		<b>funds</b>		<b>unrestricted funds</b>		
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>EXPENDITURE</b>						
<b>Cost of generating funds</b>						
Fundraising events	4	3,567	-	3,567	-	3,567
Staff CPF contribution		35,194	-	35,194	-	35,194
Staff salaries		207,393	-	207,393	-	207,393
		<u>246,154</u>	<u>-</u>	<u>246,154</u>	<u>-</u>	<u>246,154</u>
<b>Charitable activities</b>						
Annual events		9,097	10,810	19,907	226,624	246,531
ISC expenses		-	-	-	16,438	16,438
Professional fees and services		43,935	-	43,935	250,240	294,175
Purchase of assistive devices		-	-	-	158,132	158,132
School functions		-	-	-	94,055	94,055
Staff CPF contribution		10,257	-	10,257	403,378	413,635
Staff salaries		60,332	-	60,332	2,682,930	2,743,262
Staff welfare and training		-	-	-	87,184	87,184
Teaching material		-	-	-	2,889	2,889
Teaching staff salaries		-	-	-	375,355	375,355
Teaching staff CPF		-	-	-	63,337	63,337
Transport		-	-	-	17,566	17,566
Volunteer expenses		1,800	-	1,800	4,334	6,134
Welfare assistance services		-	-	-	4,030	4,030
		<u>125,421</u>	<u>10,810</u>	<u>136,231</u>	<u>4,386,492</u>	<u>4,522,723</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 2022

2022 (Continued)	Note	Unrestricted funds		Restricted funds	Total funds
		Accumulated funds	Other funds		
		\$	\$	\$	\$
<b>EXPENDITURE</b>					
<b>Governance and other administrative costs</b>					
Communications		9,617	-	9,617	35,629
Depreciation - general	5	449,014	-	449,014	513,056
Depreciation - care and share	5	-	-	-	17,665
Maintenance		-	-	-	38,826
Insurance		3,077	-	3,077	27,440
Interest on lease liabilities	11(c)	9,748	-	9,748	10,077
Miscellaneous expenses		10,075	-	10,075	13,850
Publication and advertisements		252	-	252	1,118
Rental of office equipment		2,459	-	2,459	3,368
Staff CPF contribution		64,599	-	64,599	64,599
Staff salaries		454,396	-	454,396	454,396
Staff welfare and training		15,462	-	15,462	15,462
Supplies and materials		-	-	-	14,263
Printing and stationery		6,329	-	6,329	10,532
Transport		290	-	290	290
Upkeep of building and equipment		11,792	-	11,792	30,347
Utilities		7,475	-	7,475	45,931
		1,044,585	-	1,044,585	277,860
					1,322,445
<b>Total expenditure</b>		1,416,160	10,810	1,426,970	4,664,352
					6,091,322
Surplus / (deficit) for the financial year		273,750	(10,810)	262,940	(764,772)
					(501,832)
Net movement in funds		273,750	(10,810)	262,940	(764,772)
					(501,832)
Funds brought forward		2,272,829	1,348,179	3,621,008	5,616,572
					9,237,580
Funds carried forward		2,546,579	1,337,369	3,883,948	4,851,800
					8,735,748

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 2022

2021	Note	Unrestricted funds			Restricted funds	Total funds
		Accumulated funds	Other funds	Total unrestricted funds		
		\$	\$	\$	\$	\$
<b>INCOME</b>						
<b>Income from generated funds</b>						
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
- Collection from events		-	882	882	5,475	6,357
Fixed deposit income						
- Interest		40,204	-	40,204	1,347	41,551
		1,652,568	882	1,653,450	402,418	2,055,868
<b>Income from charitable activities</b>						
Grants for assistive devices		-	-	-	217,196	217,196
Grant from SGE / Community Chest		-	-	-	295,713	295,713
Grant from MSF		-	-	-	91,614	91,614
Grant from MOE		-	-	-	1,909,878	1,909,878
Grant 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
Sales of assistive devices		-	-	-	137,464	137,464
School fees		-	-	-	59,132	59,132
Welfare income		-	-	-	3,450	3,450
		458,200	-	458,200	4,518,439	4,976,639
<b>Other income</b>						
Miscellaneous income		865	-	865	20,488	21,353
		865	-	865	20,488	21,353
<b>Total income</b>		2,111,633	882	2,112,515	4,941,345	7,053,860

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 2022

2021 (Continued)	Note	Unrestricted funds			Restricted funds	Total funds
		Accumulated	Other funds	Total		
		funds		unrestricted funds		
		\$	\$	\$	\$	\$
<b>EXPENDITURE</b>						
<b>Cost of generating funds</b>						
Fundraising events	4	7,108	-	7,108	-	7,108
Staff CPF contribution		21,245	-	21,245	-	21,245
Staff salaries		125,071	-	125,071	-	125,071
		153,424	-	153,424	-	153,424
<b>Charitable activities</b>						
Annual events		9,505	7,573	17,078	61,182	78,260
ISC expenses		-	-	-	3,487	3,487
Professional fees and services		25,705	-	25,705	188,367	214,072
Purchase of assistive devices		-	-	-	227,683	227,683
School functions		-	-	-	41,481	41,481
Staff CPF contribution		-	-	-	382,064	382,064
Staff salaries		-	-	-	2,348,711	2,348,711
Staff welfare and training		-	-	-	94,447	94,447
Teaching materials		-	-	-	32,838	32,838
Teaching staff salaries		-	-	-	361,184	361,184
Teaching staff CPF		-	-	-	43,129	43,129
Transport		-	-	-	14,765	14,765
Volunteer expenses		996	-	996	-	996
Welfare assistance services		-	-	-	3,450	3,450
		36,206	7,573	43,779	3,802,788	3,846,567

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 2022

2021 (Continued)	Note	Unrestricted funds		Restricted funds	Total funds
		Accumulated funds	Other funds		
		\$	\$	\$	\$
<b>EXPENDITURE</b>					
<b>Governance and other administrative costs</b>					
Communications		4,380	-	4,380	27,479
Depreciation - general	5	307,616	-	307,616	348,814
Depreciation - care and share	5	-	-	-	6,663
Insurance		2,105	-	2,105	20,890
Interest on lease liabilities	11(c)	3,552	-	3,552	3,946
Miscellaneous		3,756	-	3,756	8,911
Publication and advertisements		452	-	452	1,568
Rental of office equipment		1,682	-	1,682	2,489
Staff CPF contributions		51,178	-	51,178	51,178
Staff salaries		396,012	-	396,012	396,012
Staff welfare and training		9,551	-	9,551	9,551
Printing and stationery		4,224	-	4,224	10,033
Transport		372	-	372	372
Upkeep of building and equipment		5,724	-	5,724	94,974
Utilities		4,192	-	4,192	41,437
		794,796	-	794,796	1,024,317
<b>Total expenditure</b>		984,426	7,573	991,999	5,024,308
Surplus / (deficit) for the financial year		1,127,207	(6,691)	1,120,516	909,036
Net movement in funds		1,127,207	(6,691)	1,120,516	909,036
Funds brought forward		1,145,622	1,354,870	2,500,492	4,707,536
Funds carried forward		2,272,829	1,348,179	3,621,008	5,616,572

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 2022

	Note	<u>2022</u> \$	<u>2021</u> \$
<b><u>ASSETS</u></b>			
<b>Non-current asset</b>			
Plant and equipment	5	<u>1,500,944</u>	<u>1,429,770</u>
<b>Current assets</b>			
Inventories	6	13,177	15,528
Other receivables	7	465,024	445,803
Cash and bank balances	8	<u>8,356,841</u>	<u>9,215,258</u>
		<u>8,835,042</u>	<u>9,676,589</u>
<b>Total assets</b>		<u>10,335,986</u>	<u>11,106,359</u>
<b><u>LIABILITIES</u></b>			
<b>Current liabilities</b>			
Other payables	9	583,897	548,633
Deferred capital grants	10	107,734	14,149
Lease liabilities	11(b)	<u>430,325</u>	<u>427,379</u>
		<u>1,121,956</u>	<u>990,161</u>
<b>Non-current liabilities</b>			
Deferred capital grants	10	25,128	17,942
Lease liabilities	11(b)	<u>453,154</u>	<u>860,676</u>
		<u>478,282</u>	<u>878,618</u>
<b>Total liabilities</b>		<u>1,600,238</u>	<u>1,868,779</u>
<b>NET ASSETS</b>		<u>8,735,748</u>	<u>9,237,580</u>
<b><u>FUNDS</u></b>			
<b>Unrestricted funds</b>			
Accumulated funds	12	2,546,579	2,272,829
Designated funds			
- Other funds	13	<u>1,337,369</u>	<u>1,348,179</u>
<b>Total unrestricted funds</b>		<u>3,883,948</u>	<u>3,621,008</u>
<b>Restricted funds</b>	14	4,851,800	5,616,572
<b>Total funds</b>		<u>8,735,748</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 CHANGES IN FUNDS

for the financial year ended 31 March 2022

<u>2022</u>	Note	At 1 April 2021 \$	Surplus / (deficit) for the year \$	At 31 March 2022 \$
<b>UNRESTRICTED FUNDS</b>				
Accumulated funds	12	2,272,829	273,750	2,546,579
<b>Designated funds</b>				
Other funds	13	1,348,179	(10,810)	1,337,369
<b>Total unrestricted funds</b>		3,621,008	262,940	3,883,948
<b>RESTRICTED FUNDS</b>	14	5,616,572	(764,772)	4,851,800
<b>TOTAL FUNDS</b>		9,237,580	(501,832)	8,735,748

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

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 2022

	Note	<u>2022</u> \$	<u>2021</u> \$
<b>Cash flows from operating activities</b>			
Net (deficit) / surplus		(501,832)	2,029,552
Adjustments for:			
Amortisation of deferred capital grants	10	(19,835)	(16,128)
Depreciation - general	5	513,056	348,814
Depreciation - care and share grants	5	17,665	6,663
Interest on lease liabilities	11(c)	10,077	3,946
Gain on disposal of plant and equipment		(2,419)	-
Interest income		(8,337)	(41,551)
		<u>8,375</u>	<u>2,331,296</u>
Change in working capital:			
Inventories		2,351	507
Other receivables		(19,221)	188,161
Cash restricted in use		808,509	(957,024)
Other payables		<u>35,264</u>	<u>(184,295)</u>
<b>Net cash generated from operating activities</b>		<u>835,278</u>	<u>1,378,645</u>
<b>Cash flows from investing activities</b>			
Interest income		8,337	41,551
Acquisition of plant and equipment	5	<u>(456,120)</u>	<u>(47,275)</u>
<b>Net cash used in investing activities</b>		<u>(447,783)</u>	<u>(5,724)</u>
<b>Cash flows from financing activities</b>			
Interest paid	11(b)	(10,077)	(3,946)
Repayment of principal portion of lease liabilities	11(b)	<u>(427,326)</u>	<u>(290,934)</u>
<b>Net cash used in financing activities</b>		<u>(437,403)</u>	<u>(294,880)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>		(49,908)	1,078,041
<b>Cash and cash equivalents at 1 April</b>		<u>3,289,049</u>	<u>2,211,008</u>
<b>Cash and cash equivalents at 31 March</b>	8	<u>3,239,141</u>	<u>3,289,049</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 2022

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#### 1. General

The Singapore Association for the Deaf (the "Association") is registered with the Registry of Societies under Societies Act 1966 in Singapore on 29 March 1962. The Association's registered address and its principal place of business is at 227 Mountbatten Road Singapore 397998.

The principal activities of the Association are to promote and manage all aspects of the welfare of the Deaf (including those with hearing disabilities and who are hard of hearing, hereinafter referred to as the Deaf) in Singapore, to develop, provide and maintain welfare, educational and training services for the Deaf in Singapore, to advocate for the full participation of the Deaf in our society 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.

The financial statements of the Association includes Mountbatten Vocational School ("MVS"). MVS is registered with the Ministry of Education ("MOE") under the Education Act 1957. Upon 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 1994 since 30 May 1984. It has been granted Institutions of a Public Character ("IPC") status for the renewal period 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 the provisions of the Societies Act 1966 (the "Societies Act"), the Charities Act 1994 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs"). The financial statements have been prepared on the historical cost basis except as disclosed in the accounting policies below.

The financial statements are presented in Singapore Dollars ("S\$"), which is the 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 2021. 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 2022

## 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>
Amendment to FRS 116 <i>Leases: Covid-19-Related Rent Concessions beyond 30 June 2021</i>	1 April 2021
Amendments to FRS 16 <i>Property, Plant and Equipment: Proceeds before Intended Use</i>	1 January 2022
Amendments to FRS 37 <i>Provisions, Contingent Liabilities and Contingent Assets: Onerous Contracts – Cost of Fulfilling a Contract</i>	1 January 2022
Amendments to FRS 103 <i>Business Combinations: Reference to the Conceptual Framework</i>	1 January 2022
Annual Improvements to FRSs 2018-2020	1 January 2022
Amendments to FRS 1 <i>Presentation of Financial Statements: Classification of Liabilities as Current or Non-current</i>	1 January 2023
Amendments to FRS 1 <i>Presentation of Financial Statements</i> and FRS Practice Statement 2: <i>Disclosure of Accounting Policies</i>	1 January 2023
Amendments to FRS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors: Definition of Accounting Estimates</i>	1 January 2023
Amendments to FRS 12 <i>Income Taxes: Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i>	1 January 2023
FRS 117 <i>Insurance Contracts</i>	1 January 2023
Amendments to FRS 110 <i>Consolidated Financial Statements</i> and FRS 28 <i>Investments in Associates and Joint Ventures: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Date to be determined

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. Fully depreciated plant and equipment which are still in use are kept in the books.



**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

*for the financial year ended 31 March 2022*

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**2. Summary of significant accounting policies (Continued)**

**2.4 Plant and equipment (Continued)**

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

Right-of-use of leasehold land	–	3 years (lease period)
Building renovation	–	5 years
Computers 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.

**2.5 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.

## THE SINGAPORE ASSOCIATION FOR THE DEAF

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2022

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## 2. Summary of significant accounting policies (Continued)

### 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.

##### 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.

## THE SINGAPORE ASSOCIATION FOR THE DEAF

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) for the financial year ended 31 March 2022

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#### 2. Summary of significant accounting policies (Continued)

##### 2.6 Financial instruments (Continued)

###### 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.

##### 2.7 Impairment of financial assets

The Association evaluates and where required 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).

For other receivables, the Association applies a simplified approach in calculating ECLs. Therefore, the Association does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Association has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment which could affect debtors' ability to pay.



## THE SINGAPORE ASSOCIATION FOR THE DEAF

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2022

## 2. Summary of significant accounting policies (Continued)

### 2.7 Impairment of financial assets (Continued)

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 held for purpose of meeting short-term cash commitments rather than for investment or other purpose and are subject to an insignificant risk of changes in value.

### 2.9 Inventories

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

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

### 2.10 Provisions

#### General

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

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

### 2.11 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.

**2. Summary of significant accounting policies (Continued)**

**2.11 Employee benefits (Continued)**

**b) Short-term employees benefits**

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

**2.12 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.

**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.

## THE SINGAPORE ASSOCIATION FOR THE DEAF

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2022

## 2. Summary of significant accounting policies (Continued)

### 2.12 Income recognition (Continued)

#### 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, based on nature of expenditure with matching principle. Where costs are not wholly attributable to an activity, they are apportioned on a basis consistent with the use of resources.

#### a) 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.

#### b) Cost of charitable activities

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

#### 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 1994 since 30 May 1984. Consequently, the income of the Association is exempted from tax under the provisions of Section 13(1)(zm) of the Income Tax Act 1947.

### 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.



## THE SINGAPORE ASSOCIATION FOR THE DEAF

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2022

## 2. Summary of significant accounting policies (Continued)

### 2.15 Leases (Continued)

#### Right-of-use assets

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

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

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

#### Lease liabilities

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

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

### 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. Summary of significant accounting policies (Continued)**

**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.
- (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).
  - (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the Association or to the parent of the Association.

## THE SINGAPORE ASSOCIATION FOR THE DEAF

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2022

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#### 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.

##### 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.

## THE SINGAPORE ASSOCIATION FOR THE DEAF

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2022

#### 3. Significant accounting judgements and estimates (Continued)

##### 3.2 Key sources of estimation uncertainty (Continued)

##### 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 \$
<b>2022</b>			
International Week of Deaf People	142,987	476	142,511
SADeaf 66th Anniversary	79,158	264	78,894
Others	186,943	2,827	184,116
	<u>409,088</u>	<u>3,567</u>	<u>405,521</u>
Percentage of direct fundraising expenses to total receipts			<u>1%</u>
	Total proceeds \$	Total fundraising expenses \$	Net fundraising income \$
<b>2021</b>			
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 2022

5. Plant and equipment

	<u>Right-of-use of leasehold land</u>	<u>Building renovation</u>	<u>Computers and equipment</u>	<u>Furniture and equipment</u>	<u>Total</u>
	\$	\$	\$	\$	\$
<b>Cost:</b>					
At 1 April 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
Disposal	-	-	(1,570)	-	(1,570)
At 31 March 2021	1,958,281	934,116	85,935	576,815	3,555,147
Additions	-	418,575	39,100	158,151	615,826
Disposal	-	-	(29,785)	(38,807)	(68,592)
At 31 March 2022	1,958,281	1,352,691	95,250	696,159	4,102,381
<b>Accumulated depreciation:</b>					
At 1 April 2020	418,840	896,103	37,390	419,137	1,771,470
Depreciation	276,997	17,201	15,842	45,437	355,477
Disposal	-	-	(1,570)	-	(1,570)
At 31 March 2021	695,837	913,304	51,662	464,574	2,125,377
Depreciation	420,815	39,318	17,096	53,492	530,721
Disposal	-	-	(15,854)	(38,807)	(54,661)
At 31 March 2022	1,116,652	952,622	52,904	479,259	2,601,437
<b>Carrying amount:</b>					
At 31 March 2022	841,629	400,069	42,346	216,900	1,500,944
At 31 March 2021	1,262,444	20,812	34,273	112,241	1,429,770

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

	<u>2022</u>	<u>2021</u>
	\$	\$
By way of cash acquisition	456,120	47,275
By way of deferred capital grants (Note 10)	120,606	16,657
By way of lease liabilities (Note 11)	39,100	-
	<u>615,826</u>	<u>63,932</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
for the financial year ended 31 March 2022

5. Plant and equipment (Continued)

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

	<u>2022</u>	<u>2021</u>
	\$	\$
Depreciation - general	513,056	348,814
Depreciation - care and share	17,665	6,663
	<u>530,721</u>	<u>355,477</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.

6. Inventories

	<u>2022</u>	<u>2021</u>
	\$	\$
Consumable supplies, at cost	<u>13,177</u>	<u>15,528</u>

7. Other receivables

	<u>2022</u>	<u>2021</u>
	\$	\$
Interest receivables	1,695	419
Deposit	100,800	100,290
Prepayments	92,189	13,048
JSS grant receivables	-	71,764
MOE grant receivables	205,916	165,825
Sundry debtors	64,424	94,457
	<u>465,024</u>	<u>445,803</u>

JSS grant receivables relate to the Jobs Support Scheme ("JSS") announced at Budget 2020 and subsequent three supplementary budgets announced by the Singapore Government. The purpose of the JSS is to provide wage support to employers to help them retain their local employees by co-funding the wages of local employees for 17 months effective from April 2020.

The Association accounted for the JSS grants in accordance to FRS 20 Accounting for Government Grants and Disclosure of Government Assistance. The Association recognised the JSS grant receivables and a corresponding deferred grant income included in other payables (Note 9). The deferred grant income had been recognised as government grant income on a systematic basis over 17 months in the statement of financial activities from April 2020 to August 2021.

The other receivables are subject to the expected credit loss ("ECL") assessment under the FRS on financial instruments. The other receivables are considered to have low credit risk. No allowance for ECL is required as at the end of the year.



THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2022

8. Cash and bank balances

	<u>2022</u> \$	<u>2021</u> \$
Cash at bank	7,621,141	5,371,813
Cash on hand	700	4,700
Fixed deposits	700,000	3,838,745
Pledged deposits	35,000	-
<b>Cash and bank balances as per Statement of Financial Position</b>	<b>8,356,841</b>	<b>9,215,258</b>
Restricted in use	(5,117,700)	(5,926,209)
<b>Cash and cash equivalents as per Statement of Cash Flows</b>	<b>3,239,141</b>	<b>3,289,049</b>

The fixed deposits have an average maturity of 3 to 12 (2021: 3 to 12) months from the end of the financial year. The approximate annual effective interest rates applicable for the financial year ranged from 0.25% to 0.40% (2021: 0.30% to 1.85%) per annum.

Cash that are restricted in use consists of cash and bank balances of MVS which are ring-fenced for the school and the money received by the Association that are restricted in use (Note 14).

9. Other payables

	<u>2022</u> \$	<u>2021</u> \$
Accruals and other payables	361,300	140,218
Deferred grant income	-	119,606
Grants received in advance	217,538	286,769
Fees received in advance	5,059	2,040
	<b>583,897</b>	<b>548,633</b>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2022

10. Deferred capital grants

	<u>2022</u>	<u>2021</u>
	\$	\$
At 1 April	32,091	31,562
Additions during the year (Note 5)	120,606	16,657
Amortisation	(19,835)	(16,128)
At 31 March	<u>132,862</u>	<u>32,091</u>
Not later than one year	107,734	14,149
Later than one year but not later than five years	<u>25,128</u>	<u>17,942</u>
	<u>132,862</u>	<u>32,091</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 and equipment. The Association's obligations under these leases are secured by the lessor's title to the leased assets. The Association is restricted from assigning and subleasing the leased assets.

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

	<u>Right-of-use of</u>	<u>Computers</u>	
	<u>leasehold land</u>	<u>and equipment</u>	<u>Total</u>
	\$	\$	\$
At 1 April 2020	418,840	34,295	453,135
Lease modification	1,120,601	-	1,120,601
Depreciation	(276,997)	(11,008)	(288,005)
At 31 March 2021	<u>1,262,444</u>	<u>23,287</u>	<u>1,285,731</u>
Additions	-	39,100	39,100
Discharged	-	(13,931)	(13,931)
Depreciation	(420,815)	(11,822)	(432,637)
At 31 March 2022	<u>841,629</u>	<u>36,634</u>	<u>878,263</u>

b) Lease liabilities

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

	<u>2022</u>	<u>2021</u>
	\$	\$
Current	430,325	427,379
Non-current	<u>453,154</u>	<u>860,676</u>
	<u>883,479</u>	<u>1,288,055</u>

## 11. Lease liabilities (Continued)

## b) Lease liabilities (Continued)

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

	1 April 2021	Cash flows	Non-cash changes				31 March 2022
			Additions	Modification of lease liability	Accretion of interests	Disposal	
	\$	\$	\$	\$	\$	\$	\$
<b>Lease liabilities</b>							
- Current	427,379	(437,403)	39,100	-	10,077	(4,609)	430,325
- Non-current	860,676	-	-	-	-	(11,741)	453,154
	<u>1,288,055</u>	<u>(437,403)</u>	<u>39,100</u>	<u>-</u>	<u>10,077</u>	<u>(16,350)</u>	<u>883,479</u>

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

Within the total lease liabilities, there is \$841,629 (2021: \$1,262,444) 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 the Ministry of Social and Family Development.

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2022

11. Lease liabilities (Continued)

c) Amounts recognised in profit or loss

	<u>2022</u>	<u>2021</u>
	\$	\$
Depreciation of right-of-use assets	432,637	288,005
Interest expense on lease liabilities	10,077	3,946
	<u>442,714</u>	<u>291,951</u>

d) Total cash outflow

The Association had total cash outflows for leases of \$437,403 (2021: \$294,880).

e) Extension options

The Association has several lease contracts that include extension options. These options are negotiated by management 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).

12. Accumulated funds

	At 1 April 2021	Surplus	Transferred in / (out)	At 31 March 2022
	\$	\$	\$	\$
<b><u>2022</u></b>				
<b>Unrestricted fund</b>				
- Association	2,272,829	273,750	-	2,546,579
	<u>2,272,829</u>	<u>273,750</u>	<u>-</u>	<u>2,546,579</u>
	At 1 April 2020	Surplus	Transferred in / (out)	At 31 March 2021
	\$	\$	\$	\$
<b><u>2021</u></b>				
<b>Unrestricted fund</b>				
- Association	1,145,622	1,127,207	-	2,272,829
	<u>1,145,622</u>	<u>1,127,207</u>	<u>-</u>	<u>2,272,829</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
for the financial year ended 31 March 2022

13. Other funds

	Note	At 1 April 2021 \$	Deficit \$	At 31 March 2022 \$
<b><u>2022</u></b>				
<b>Unrestricted Designated Funds</b>				
Other funds				
- Special activities fund	15.1	127,714	(10,810)	116,904
- Special event fund	15.2	900,000	-	900,000
- General fund	15.3	320,465	-	320,465
		<u>1,348,179</u>	<u>(10,810)</u>	<u>1,337,369</u>

	Note	At 1 April 2020 \$	Deficit \$	At 31 March 2021 \$
<b><u>2021</u></b>				
<b>Unrestricted Designated Funds</b>				
Other funds				
- Special activities fund	15.1	134,405	(6,691)	127,714
- Special event fund	15.2	900,000	-	900,000
- General fund	15.3	320,465	-	320,465
		<u>1,354,870</u>	<u>(6,691)</u>	<u>1,348,179</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2022

14. Restricted funds

<u>2022</u>	Note	At 1 April 2021 \$	Surplus/ (Deficit) \$	Transferred in / (utilised)		At 31 March 2022 \$
				Social Group of the Deaf fund \$	SADeaf HCC fund \$	
<b>Accumulated funds</b>						
Restricted accumulated funds for schools						
- MVS		957,081	23,466	-	-	980,547
		957,081	23,466	-	-	980,547
<b>Other restricted funds</b>						
- Care and Share	15.4	605,325	(555,463)	-	-	49,862
- Itinerant Support Services	15.5	547,869	(368,371)	-	-	179,498
- Deaf Access Services	15.6	147,241	(35,402)	-	-	111,839
- Community Services	15.7	140,691	138,239	-	-	278,930
- Special activities fund	15.8	1,386,837	(45,849)	-	-	1,340,988
- Social Group of the Deaf fund	15.9	69,253	-	1,579	-	70,832
- MILK fund	15.10	2,959	-	-	-	2,959
- MVS fund	15.11	354,493	-	-	-	354,493
- SADeaf Hearing Care Centre fund	15.12	1,051,529	-	-	51,323	1,102,852
- Tertiary education fund	15.13	52,430	-	-	-	52,430
- Welfare fund	15.14	39,047	-	-	-	39,047
- Training fund	15.16	10,076	-	-	-	10,076
- Pupil welfare assistance fund	15.17	74,799	13,403	-	-	88,202
- Development fund	15.18	80,076	22,177	-	-	102,253
- SE Edu Assist fund	15.19	1,189	(1,108)	-	-	81
- Equipment fund	15.20	2,760	-	-	-	2,760
- School pocket money fund	15.21	2,544	(2,064)	-	-	480
- Hyatt community grants fund	15.22	33,323	(33,323)	-	-	-
- MOE financial assistance scheme	15.23	57,050	26,621	-	-	83,671
<b>Total other restricted funds</b>		<b>4,659,491</b>	<b>(841,140)</b>	<b>1,579</b>	<b>51,323</b>	<b>3,871,253</b>
<b>Total restricted funds</b>		<b>5,616,572</b>	<b>(817,674)</b>	<b>1,579</b>	<b>51,323</b>	<b>4,851,800</b>



THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
for the financial year ended 31 March 2022

14. Restricted funds (Continued)

2021	Note	At 1 April 2020 \$	Surplus/ (Deficit) \$	Transferred in / (utilised)		At 31 March 2021 \$
				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	15.4	342,868	262,457	-	-	605,325
- Itinerant Support Services	15.5	538,286	9,583	-	-	547,869
- Deaf Access Services	15.6	82,090	65,151	-	-	147,241
- Community Services	15.7	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	15.15	(2,675)	2,675	-	-	-
- Training fund	15.16	10,076	-	-	-	10,076
- Pupil welfare assistance fund	15.17	60,850	13,949	-	-	74,799
- Development fund	15.18	112,940	(32,864)	-	-	80,076
- SE Edu Assist fund	15.19	(1,995)	3,184	-	-	1,189
- Equipment fund	15.20	2,760	-	-	-	2,760
- School pocket money fund	15.21	4,699	(2,155)	-	-	2,544
- Hyatt community grants fund	15.22	53,471	(20,148)	-	-	33,323
- MOE financial assistance scheme	15.23	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

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.

## THE SINGAPORE ASSOCIATION FOR THE DEAF

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2022

#### 15. Funds (Continued)

##### Restricted funds

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

- 15.4 Care and Share Grant received are meant to support capability and capacity building projects.
- 15.5 The Itinerant Support Service (ISS) fund was established to support students with hearing loss in mainstream schools to achieve better integration into the schools and the community.
- 15.6 Deaf Access Services fund was established to support our clients who depend on sign language to access information and help with communication. The programme also offers notetaking service for Deaf and hard-of-hearing clients.
- 15.7 Community Services fund was established to support our clients who seeks financial assistance, assists the Deaf to seek jobs, organises family life programmes and other programmes.
- 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 2022

#### 15. Funds (Continued)

##### Restricted funds (Continued)

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

#### 16. Related party transactions

Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the Association. Key management personnel of the Association comprises of the members of the Executive Council, the executive director and the heads of department. 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.

The key management personnel compensation for the executive director and heads of department of the Association are as follows:

	<u>2022</u>	<u>2021</u>
	\$	\$
Salaries and other short-term employee benefits	431,476	421,874
Post-employment benefits - contribution to CPF	51,106	52,179
	<u>482,582</u>	<u>474,053</u>

# THE SINGAPORE ASSOCIATION FOR THE DEAF

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2022

### 16. Related party transactions (Continued)

The key management personnel compensation for the executive director and heads of department of the Association are as follows: (Continued)

	<b><u>2022</u></b> No. of key management personnel	<b><u>2021</u></b> No. of key management personnel
Remuneration band		
\$100,001 to \$200,000	2	2
\$100,000 and below	3	3

### 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:

	<b><u>2022</u></b> \$	<b><u>2021</u></b> \$
<b>Financial assets measured at amortised cost</b>		
Other receivables (excluding prepayments)	372,835	432,755
Cash and bank balances	8,356,841	9,215,258
<b>Total financial assets measured at amortised cost</b>	<b>8,729,676</b>	<b>9,648,013</b>
<b>Financial liabilities measured at amortised cost</b>		
Other payables (excluding deferred grant income, grants and fees received in advance)	361,300	140,218
Lease liabilities	883,479	1,288,055
<b>Total financial liabilities measured at amortised cost</b>	<b>1,244,779</b>	<b>1,428,273</b>

### 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 bank balances, other receivables and other payables*

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



## THE SINGAPORE ASSOCIATION FOR THE DEAF

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2022

#### 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 is exposed to credit risks as its cash at bank balances held with financial institutions amounted to \$8,356,841 (2021: \$9,215,258). Cash and bank balances are placed with reputable financial institutions with high credit ratings and no history of default.

##### 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.

##### Financial assets that are either past due or impaired

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2022

19. Financial risk management objectives and policies (Continued)

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 grants and fundraising. The executive council 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.

2022	Carrying amount \$	Contractual cash flows \$	One year or less \$	Two to five years \$
<b>Financial assets</b>				
Other receivables (excluding prepayments)	372,835	372,835	372,835	-
Cash and bank balances	8,356,841	8,356,841	8,356,841	-
Total undiscounted financial assets	8,729,676	8,729,676	8,729,676	-
<b>Financial liabilities</b>				
Other payables (excluding deferred grant income, grants and fees received in advance)	361,300	361,300	361,300	-
Lease liabilities	883,479	892,218	436,718	455,500
Total undiscounted financial liabilities	1,244,779	1,253,518	798,018	455,500
Total net undiscounted financial assets/(liabilities)	7,484,897	7,476,158	7,931,658	(455,500)



THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2022

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)

2021	Carrying amount \$	Contractual cash flows \$	One year or less \$	Two to five years \$
<b><u>Financial assets</u></b>				
Other receivables (excluding prepayments)	432,755	432,755	432,755	-
Cash and bank balances	9,215,258	9,215,258	9,215,258	-
Total undiscounted financial assets	9,648,013	9,648,013	9,648,013	-
<b><u>Financial liabilities</u></b>				
Other payables (excluding deferred grant income, grants and fees received in advance)	140,218	140,218	140,218	-
Lease liabilities	1,288,055	1,305,842	437,061	868,781
Total undiscounted financial liabilities	1,428,273	1,446,060	577,279	868,781
Total net undiscounted financial assets/(liabilities)	8,219,740	8,201,953	9,070,734	(868,781)

20. Tax deductible donations

	<u>2022</u> \$	<u>2021</u> \$
Tax deductible donations received during the year	453,265	440,182

## THE SINGAPORE ASSOCIATION FOR THE DEAF

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2022

#### 21. 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 unrestricted reserves at a level that is at least equivalent to one year of expenses for unrestricted activities 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 an annual basis.

The Association's reserve position for the financial years ended 31 March 2022 and 31 March 2021 are as follows:

	<u>2022</u>	<u>2021</u>	<u>Increase/ (Decrease)</u>
	\$	\$	%
A Unrestricted funds	2,546,579	2,272,829	12.04
B Designated / restricted funds	6,189,169	6,964,751	(11.14)
C Total funds	8,735,748	9,237,580	(5.43)
D Total annual operating expenditure (unrestricted funds)	1,426,970	991,999	43.85
E Ratio of unrestricted funds to annual operating expenditure for total unrestricted funds (A/D)	1.78	2.29	

#### 22. 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.

#### 23. Comparative information

Certain reclassifications have been made to the prior year's financial statements to enhance comparability with the current year's financial statements. ISC, staff cost and transport expenses amounting to \$2,884,955 were reclassified from "governance and other administrative costs" to "charitable activities" and "cost of generating funds" to reflect more accurately the nature of its respective expenditures. As a result, certain line items have been amended on the statement of financial activities and the related notes to the financial statements. Comparative figures have been adjusted to conform with the current year's presentation.

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

The financial statements for the financial year ended 31 March 2022 were authorised for issue in accordance with a resolution of the Executive Council of the Association on 8 August 2022.

**THE SINGAPORE ASSOCIATION FOR THE DEAF**

**FINANCIAL STATEMENTS**

*for the financial year ended 31 March 2022*

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**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 2022

	<u>2022</u> \$	<u>2021</u> \$
<b><u>ASSETS</u></b>		
<b>Non-current asset</b>		
Plant and equipment	1,259,730	1,377,230
<b>Current assets</b>		
Inventories	7,108	7,882
Other receivables	598,539	471,658
Cash and bank balances	6,885,307	7,693,403
	<u>7,490,954</u>	<u>8,172,943</u>
<b>Total assets</b>	<u>8,750,684</u>	<u>9,550,173</u>
<b><u>LIABILITIES</u></b>		
<b>Non-current liability</b>		
Lease liabilities	424,733	848,935
<b>Current liabilities</b>		
Other payables	349,653	264,255
Lease liabilities	424,202	421,248
Deferred capital grant	87,365	-
	<u>861,220</u>	<u>685,503</u>
<b>Total liabilities</b>	<u>1,285,953</u>	<u>1,534,438</u>
<b>NET ASSETS</b>	<u>7,464,731</u>	<u>8,015,735</u>
<b><u>FUNDS</u></b>		
<b>Unrestricted funds</b>		
- Accumulated funds	2,536,952	2,263,202
- Designated funds	1,337,369	1,348,179
<b>Total unrestricted funds</b>	<u>3,874,321</u>	<u>3,611,381</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 2022

	<u>2022</u>	<u>2021</u>
	\$	\$
<b>(Continued)</b>		
<b>Restricted funds</b>		
- ISS	179,498	547,869
- DAS	118,519	153,921
- CAS	49,862	605,325
- CS	278,930	140,691
- Special activities fund	1,340,988	1,386,837
- Social Group of the Deaf fund	70,832	69,253
- MILK fund	2,959	2,959
- MVS fund	354,493	354,493
- SADeaf Hearing Care Centre fund	1,102,852	1,051,529
- Tertiary education fund	52,430	52,430
- Welfare fund	39,047	39,047
<b>Total restricted funds</b>	<u>3,590,410</u>	<u>4,404,354</u>
<b>Total funds</b>	<u>7,464,731</u>	<u>8,015,735</u>

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



THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES – ASSOCIATION  
for the financial year ended 31 March 2022

	Unrestricted funds			Restricted funds			2022	2021
	Designated funds							
	Unrestricted funds - SAdDeaf	Special activities fund	Other funds	Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
	\$	\$	\$	\$	\$	\$	\$	\$
<b>INCOME</b>								
<b>Income from generated funds</b>								
Voluntary income								
- Donations	241,306	-	-	1,913	-	-	243,219	207,196
- Grants for rental of land	426,545	-	-	-	-	-	426,545	285,198
- Other grants and sponsorships	617,193	-	-	115,340	-	-	732,533	146,467
- Job Support Scheme	-	-	-	-	-	-	-	661,944
Activities for generating funds								
- Fundraising income	319,268	-	-	-	89,820	-	409,088	426,451
- Collection from events	-	-	-	1,421	77,338	-	78,759	6,357
Fixed deposits income								
- Interests	5,882	-	-	-	-	-	5,882	40,204
	1,610,194	-	-	118,674	167,158	-	1,896,026	1,773,817
<b>Income from charitable activities</b>								
Grants for assistive devices	-	-	-	195,515	-	-	195,515	217,196
Grant from SGE / Community Chest	-	-	-	135,288	-	-	135,288	295,713
Grant from MSF	-	-	-	82,143	-	-	82,143	91,614
Grant from MOE	-	-	-	869,550	-	-	869,550	860,178
Grant from TOTE Board	-	-	-	588,848	-	-	588,848	497,016
Care and share grant	-	-	-	-	-	-	-	870,000
Bicentennial fund	-	-	-	-	-	-	-	400,000
Community chest support fund	50,000	-	-	-	-	-	50,000	50,000
Invictus fund	-	-	-	-	-	-	-	159,672
Members subscription	7,648	-	-	-	-	-	7,648	8,200
Programme income	-	-	-	272,593	-	-	272,593	197,270
Interpretation fees collected	-	-	-	71,261	-	-	71,261	79,429
Sign language books	-	-	-	1,190	-	-	1,190	670
Sales of assistive devices	-	-	-	98,627	-	-	98,627	137,464
Welfare income	-	-	-	-	-	-	-	3,450
	57,648	-	-	2,315,015	-	-	2,372,663	3,867,872

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 2022

	Unrestricted funds			Restricted funds			2022	2021
	Designated funds							
	Unrestricted funds - SAdDeaf	Special activities fund	Other funds	Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
	\$	\$	\$	\$	\$	\$	\$	\$
<b>(CONTINUED)</b>								
<b>INCOME</b>								
<b>Other income</b>								
Miscellaneous income	22,330	-	-	26	-	-	22,356	887
	22,330	-	-	26	-	-	22,356	887
<b>Total income</b>	1,690,172	-	-	2,433,715	167,158	-	4,291,045	5,642,576
<b>EXPENDITURE</b>								
<b>Cost of generating funds</b>								
Fundraising events	3,567	-	-	-	-	-	3,567	7,108
Staff CPF contribution	35,194	-	-	-	-	-	35,194	21,245
Staff salaries	207,393	-	-	-	-	-	207,393	125,071
	246,154	-	-	-	-	-	246,154	153,424
<b>Charitable activities</b>								
Annual events	9,097	10,810	-	13,617	213,007	-	246,531	78,260
Professional fees and services	43,935	-	-	201,957	-	-	245,892	167,240
Purchase of assistive devices	-	-	-	158,132	-	-	158,132	227,683
Staff CPF contribution	10,257	-	-	363,073	-	-	373,330	340,818
Staff salaries	60,332	-	-	2,262,729	-	-	2,323,061	2,031,435
Staff welfare and training	-	-	-	49,074	-	-	49,074	66,313
Teaching material	-	-	-	2,889	-	-	2,889	6,995
Transport	-	-	-	17,236	-	-	17,236	14,709
Volunteer expenses	2,062	-	-	4,334	-	-	6,396	1,580
Welfare assistance services	-	-	-	4,030	-	-	4,030	3,450
	125,683	10,810	-	3,077,071	213,007	-	3,426,571	2,938,483

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 2022

(CONTINUED)	Unrestricted funds			Restricted funds			2022	2021
	Unrestricted funds - SAdDeaf	Designated funds		Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
		Special activities fund	Other funds					
	\$	\$	\$	\$	\$	\$	\$	\$
<b>EXPENDITURE</b>								
<b>Governance and other administrative costs</b>								
Communications	9,617	-	-	17,989	-	-	27,606	20,081
Depreciation - general	449,014	-	-	14,829	-	-	463,843	323,294
Depreciation - care and share	-	-	-	17,665	-	-	17,665	6,663
Insurance	3,077	-	-	12,712	-	-	15,789	10,440
Interest on lease liabilities	9,748	-	-	-	-	-	9,748	3,552
Miscellaneous expenses	10,075	-	-	3,775	-	-	13,850	17,954
Publication and advertisements	252	-	-	866	-	-	1,118	1,568
Rental of office equipment	2,459	-	-	909	-	-	3,368	2,489
Staff CPF contribution	64,599	-	-	-	-	-	64,599	51,178
Staff salaries	454,396	-	-	-	-	-	454,396	396,012
Staff welfare and training	15,462	-	-	-	-	-	15,462	9,551
Printing and stationery	6,329	-	-	10,532	-	-	16,861	10,033
Transport	290	-	-	-	-	-	290	372
Upkeep of building and equipment	11,792	-	-	30,347	-	-	42,139	23,731
Utilities	7,475	-	-	15,115	-	-	22,590	16,799
	<u>1,044,585</u>	<u>-</u>	<u>-</u>	<u>124,739</u>	<u>-</u>	<u>-</u>	<u>1,169,324</u>	<u>893,717</u>
<b>Total expenditure</b>	<u>1,416,422</u>	<u>10,810</u>	<u>-</u>	<u>3,201,810</u>	<u>213,007</u>	<u>-</u>	<u>4,842,049</u>	<u>3,985,624</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 2022

(CONTINUED)	Unrestricted funds			Restricted funds			2022	2021
	Unrestricted funds - SAd deaf	Designated funds		Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
		Special activities fund	Other funds					
	\$	\$	\$	\$	\$	\$	\$	\$
Surplus / (deficit) for the financial year	273,750	(10,810)	-	(768,095)	(45,849)	-	(551,004)	1,656,952
Funds transferred (out) / in	-	-	-	(52,902)	-	52,902	-	-
Net movement in funds	273,750	(10,810)	-	(820,997)	(45,849)	52,902	(551,004)	1,656,952
Funds brought forward	2,263,202	127,714	1,220,465	1,447,806	1,386,837	1,569,711	8,015,735	6,358,783
Funds carried forward	2,536,952	116,904	1,220,465	626,809	1,340,988	1,622,613	7,464,731	8,015,735

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

The 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 2022

	Unrestricted funds	Restricted funds						
		(excluding special activities funds and other funds)						
	Secretariat	CAS	CS	ISS	DAS	ER	HCC/SGD	Total
	\$	\$	\$	\$	\$	\$	\$	\$
INCOME								
Income from generated funds								
Voluntary income								
- Donations	241,306	-	-	-	-	-	1,913	243,219
- Grants for rental of land	426,545	-	-	-	-	-	-	426,545
- Other grants and sponsorships	617,193	-	45,483	20,160	49,697	-	-	732,533
Activities for generating funds								
- Fundraising income	319,268	-	-	-	-	-	-	319,268
- Collections from events	-	-	1,421	-	-	-	-	1,421
Fixed deposit income								
- Interest	5,882	-	-	-	-	-	-	5,882
	1,610,194	-	46,904	20,160	49,697	-	1,913	1,728,868
Income from charitable activities								
Grants for assistive devices	-	-	-	-	-	-	195,515	195,515
Grant from SGE / Community Chest	-	-	-	135,288	-	-	-	135,288
Grant from MSF	-	-	-	82,143	-	-	-	82,143
Grant from MOE	-	-	-	141,588	-	727,962	-	869,550
Grant from TOTE Board	-	-	259,017	-	329,831	-	-	588,848
Community chest support fund	50,000	-	-	-	-	-	-	50,000
Members subscription	7,648	-	-	-	-	-	-	7,648
Programme income	-	-	-	3,075	269,518	-	-	272,593
Interpretation fees collected	-	-	-	-	71,261	-	-	71,261
Sign language books	-	-	-	-	1,190	-	-	1,190
Sales of assistive devices	-	-	-	-	-	-	98,627	98,627
	57,648	-	259,017	362,094	671,800	727,962	294,142	2,372,663

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 2022

(CONTINUED)	Unrestricted funds	Restricted funds						Total
	Secretariat	(excluding special activities funds and other funds)						
	CAS	CS	ISS	DAS	ER	HCC/SGD		
	\$	\$	\$	\$	\$	\$	\$	
INCOME								
Other income								
Miscellaneous income	22,330	-	26	-	-	-	-	22,356
	22,330	-	26	-	-	-	-	22,356
Total income	1,690,172	-	305,947	382,254	721,497	727,962	296,055	4,123,887
EXPENDITURE								
Cost of generating funds								
Fundraising events	3,567	-	-	-	-	-	-	3,567
Staff CPF contribution	35,194	-	-	-	-	-	-	35,194
Staff salaries	207,393	-	-	-	-	-	-	207,393
	246,154	-	-	-	-	-	-	246,154
Charitable activities								
Annual events	9,097	-	7,794	86	5,603	-	134	22,714
Professional fees and services	43,935	23,241	24,291	20,203	131,791	2,175	256	245,892
Purchase of assistive devices	-	-	-	-	-	-	158,132	158,132
Staff CPF contribution	10,257	63,835	16,454	92,488	79,877	99,523	10,896	373,330
Staff salaries	60,332	420,723	96,571	598,612	471,498	611,242	64,083	2,323,061
Staff welfare and training	-	825	7,076	14,106	11,725	14,265	1,077	49,074
Teaching materials	-	-	-	464	2,425	-	-	2,889
Transport	-	-	1,323	1,640	14,273	-	-	17,236
Volunteer expenses	2,062	-	2,030	-	2,104	-	200	6,396
Welfare assistance services	-	-	1,192	-	-	-	2,838	4,030
	125,683	508,624	156,731	727,599	719,296	727,205	237,616	3,202,754

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 2022

(CONTINUED)	Unrestricted funds	Restricted funds (excluding special activities funds and other funds)						Total
	Secretariat	CAS	CS	ISS	DAS	ER	HCC/SGD	
	\$	\$	\$	\$	\$	\$	\$	\$
<b>EXPENDITURE</b>								
<b>Governance and other administrative costs</b>								
Communications	9,617	-	3,140	5,705	8,555	-	589	27,606
Depreciation - general	449,014	-	731	3,137	9,040	-	1,921	463,843
Depreciation - care and share	-	17,665	-	-	-	-	-	17,665
Insurance	3,077	-	1,387	4,590	4,162	757	1,816	15,789
Interest on lease liabilities	9,748	-	-	-	-	-	-	9,748
Miscellaneous	10,075	-	315	1,315	2,068	-	77	13,850
Printing and stationery	6,329	1,412	1,467	2,627	4,435	-	591	16,861
Publication relations and advertisements	252	-	7	242	617	-	-	1,118
Rental of office equipment	2,459	-	303	303	303	-	-	3,368
Staff CPF contributions	64,599	-	-	-	-	-	-	64,599
Staff salaries	454,396	-	-	-	-	-	-	454,396
Staff welfare and training	15,462	-	-	-	-	-	-	15,462
Transport	290	-	-	-	-	-	-	290
Upkeep of building and equipment	11,792	27,762	1,213	469	869	-	34	42,139
Utilities	7,475	-	2,414	4,638	7,554	-	509	22,590
	<u>1,044,585</u>	<u>46,839</u>	<u>10,977</u>	<u>23,026</u>	<u>37,603</u>	<u>757</u>	<u>5,537</u>	<u>1,169,324</u>
<b>Total expenditure</b>	<u>1,416,422</u>	<u>555,463</u>	<u>167,708</u>	<u>750,625</u>	<u>756,899</u>	<u>727,962</u>	<u>243,153</u>	<u>4,618,232</u>
Surplus / (deficit) for the financial year	273,750	(555,463)	138,239	(368,371)	(35,402)	-	52,902	(494,345)
Funds transferred out	-	-	-	-	-	-	(52,902)	(52,902)
Net movement in funds	<u>273,750</u>	<u>(555,463)</u>	<u>138,239</u>	<u>(368,371)</u>	<u>(35,402)</u>	<u>-</u>	<u>-</u>	<u>(547,247)</u>

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.