ANNUAL REPORT

2022 / 2023



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Vision and Mission

Vision

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

Mission

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

History

Founded in 1955, the Singapore Association for the Deaf (SADeaf) is a member of the National Council of Social Service (NCSS), and is supported by the Community Chest of Singapore, Ministry of Social and Family Development (MSF), SG Enable, and Ministry of Education (MOE). The Association is also affiliated internationally, to the World Federation of the Deaf (WFD) and, locally, to the Children's Charities Association (CCA).

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 1 July 2021 to 30 June 2024).

President's Message



It is my pleasure to present the 2022/2023 Annual Report of the Singapore Association for the Deaf (SADeaf).

The past financial year saw an accelerated safe reopening process in Singapore from April 2022 onwards. With the removal or easing of restrictions, SADeaf was able to transit gradually to normalcy. We have adapted our events, services and programmes to better fit the new COVID-endemic norm. It is so great to see our key events back in-person such as the annual International Week of Deaf People, Singapore Sign Language Week, Deaf Achievers Award celebrations, and SADeaf Family Day!

In this annual report, I am happy to present the highlights from SADeaf's programmes, services and key events over the past year. Looking at the larger picture, significant progress was made in the following areas and long-term projects overseen by the Executive Council (Exco) and management: The centralised data management system to be launched in 2023 and in-depth reviews and improvements to our organisation's various standard operating procedures. And all of this is reflected by SADeaf winning the Charity Transparency Award 2022, in recognition of our good transparency practices and governance standards under the Charity Transparency Framework.

I am also honoured to share that Mr Edwin Tong, Minister for Culture, Community and Youth and Second Minister for Law, has joined us as the Patron of SADeaf. We were delighted to host him at our Mountbatten Vocational School Cafe for lunch and excited for his future involvement and support in our programmes and initiatives.

Furthermore, this past year, we were able to kick-off new strategic initiatives, established new industry partnerships and continued our progress of a more inclusive and accessible society for our community. We have made tremendous strides in our pursuit for the official recognition of Singapore Sign Language. We are exploring the use of technology to increase the accessibility of services and to better serve our Deaf and Hard-of-hearing community. And we formed new partnerships to explore bringing greater hearing health awareness to the wider Singapore community. I look forward to being able to announce the outcomes of these initiatives in the coming year.

I would also like to express our deep gratitude to our generous corporate and individual donors, as well as partners and schools for supporting us through these challenging times. SADeaf is also grateful to the Ministry of Social and Family Development, Ministry of Education, National Council of Social Service, SG Enable, PMO Public Service Division, Ministry of Communications and Information, Land Transport Authority and many others for their continuing support of our community programmes as well as accessibility and service improvement efforts.

I also wish to put on record my heartfelt appreciation to my fellow Exco members, community volunteers and the SADeaf staff for their dedication and hard work in seeing the Association through the past challenging years and into the post-pandemic years.

Together, we will strive to ensure SADeaf remains the premier provider of services for the Deaf, Hard-of-hearing and Deafblind community in Singapore.

Tseng Hao Chun Eric

Executive Director's Message



The year 2022/2023 was an exciting year for SADeaf. The Association won the Charity Transparency Award 2022 and was a finalist in the Charity Governance Award 2022!

During the year under review, two staff members attended the 4th International Conference of the World Federation of the Deaf, held from 20 to 22 April 2022, which was conducted virtually in Bangkok, Thailand.

SADeaf's programmes for Deaf, Hard-of-hearing and Deafblind clients saw increases in most areas and this was due mainly to our society opening up after the Covid-19 situation. Deaf clients had a preference for face-face meetings for effective communication. The opening up of our society had enabled most clients to be able to come to the Association for their various purposes. Student clients from the MOE schools were also easily reached with less restrictions.

The Deafblind programme saw a jump of 100% in the number of clients joining SADeaf. This was attributed to the readiness of the dedicated team being able to have more intake of the clients who needed much face-to-face tactile communication and support. The Community Services programme saw an increase of 36% in the number of clients served. The team had expanded and served more effectively. The Itinerant Support Service programme saw an increase of 4% in the number of students with hearing loss using the service. The Hearing Care Centre saw a rise of 2% in the number of clients needing their hearing aids repaired and serviced, or to buy batteries and hearing aids sold at nominal prices.

The Deaf Studies team had a decrease of 6% of participants signing up for Singapore Sign Language and Deaf Awareness courses. Despite the drop, the sign-ups for onsite classes were in greater demand than online classes during the year under review. Singapore Sign Language had an increase of 56% in concept development during the year. Interpretation and notetaking had 561 and 155 clients respectively using the services. Mountbatten Vocational School had an enrollment of 73 students with disabilities, an increase of 16%. Membership rose by 1%.

The Little Hands Bilingual-Bicultural Programme saw five children transit to primary and special schools at the end of 2022. There was an increase of 14% in enrollment in the year 2023.

During the year under review, a much needed first onsite all-staff retreat was held on 19 November 2022 for a great gathering and warming up to each other again.

SADeaf saw a rise of 42% in the amount of funds raised, including unsolicited donations, amounting to \$1,016,512 through both physical events and online campaigns.

SADeaf is also embarking on Environmental, Social and Governance activities for the first time. Staff were made more aware of going green and saving the environment.

I would like to thank our staff as well as corporate and community volunteers for their hard work.

On behalf of SADeaf, we thank all supporters and donors for their contributions.

Judy Lim Sook Lan

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 2022 / 2023



PRESIDENT
Mr Tseng Hao Chun
Eric



Ms Ho Amy
Chairman, Community

Services Committee



Ms Tay Lay Hong

Chairman,

Deaf Access

Committee

VICE PRESIDENT



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



Ms Wong Ee Kean*

Chairman, Deaf
Education Committee

VICE PRESIDENT



SECRETARY
Mr Siow Meng Meng
Terry *
(till 31 December 2022)



SECRETARY

Mr Chan Sek Wai
 Jeremy *
 (wef 1 January 2023;

Honorary Assistant Secretary
 till 31 December 2022)



TREASURER
Mr Tan Soo Phay
Eric *



HONORARY ASSISTANT TREASURER Mr Chia Rong Xi Johnson (till 9 May 2023)



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 *



COUNCIL MEMBER
Ms Yan Ziyun
Jasmine
(wef September 2022)



COUNCIL MEMBER
Dr Leong Chooi Kien
Annabelle *
(wef January 2023)

Corporate Governance

Dates of Executive Council Meetings 2022 / 2023

26 May 2022 24 November 2022 28 July 2022 2 February 2023 29 September 2022 23 March 2023

The Annual General Meeting was held on 3 September 2022.

Board Attendance

In compliance with the Code of Governance, the information below states the number of Board meetings and Board members' attendance. ("Board" refers to "Executive Council".)

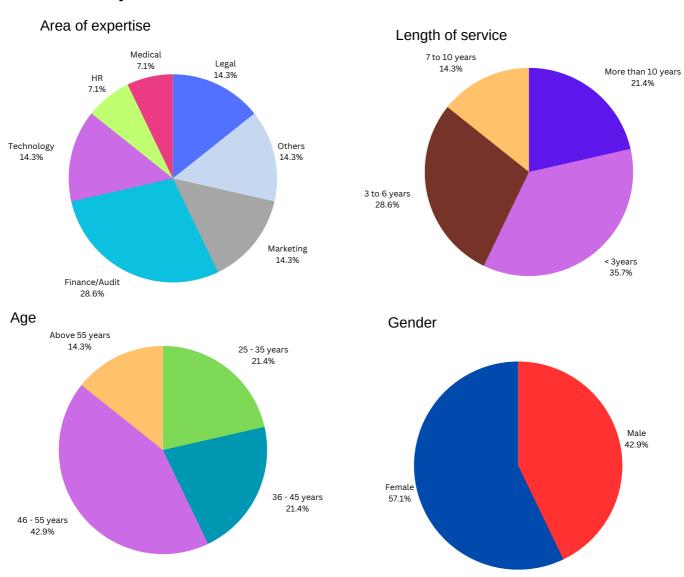
Name	Occupation	Designation	Attendance
Mr Tseng Hao Chun Eric	Programme Manager	President	5/6
Ms Ho Amy	Homemaker	Vice President	1/6
Ms Tay Lay Hong	Freelance Graphic Designer	Vice President	4/6
Mr Wee Chong Yeow Gregory*	Business Development Manager	Vice President	6/6
Ms Wong Ee Kean*	Chief Executive Officer	Vice President	4/6
Mr Siow Meng Meng Terry*	Chief Transformation Officer	Honorary Secretary (till 31 December 2022)	1/4
Mr Chan Sek Wai Jeremy*	Public Accountant	Honorary Assistant Secretary (till 31 December 2022) Honorary Secretary (wef 1 January 2023)	5/6
Mr Tan Soo Phay Eric*	Public Accountant	Honorary Treasurer	6/6
Mr Chia Rong Xi Johnson	Finance and Accounts Manager	Honorary Assistant Treasurer (till 9 May 2023)	5/6
Mr Chew Mun Kai Robert	Director	Council Member	6/6

Board Attendance (continued)

Name	Occupation	Designation	Attendance
Ms Huang Muhui Eunice*	Head of Trade Policy	Council Member	3/6
Ms Tan Kian Wah Valerie*	Chartered Accountant	Council Member	6/6
Ms Lee Sze Ying Sheena	Management Consultant	Council Member	4/6
Ms Yan Ziyun Jasmine	Legal Associate	Council Member (Co-opted on 8 September 2022)	4/4
Dr Leong Chooi Kien Annabelle*	Ear, Nose and Throat (ENT) Specialist	Council Member (Co-opted on 20 January 2023)	2/2

^{*} Denotes hearing

Board Diversity



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	16	Vice President
2	Mr Wee Chong Yeow Gregory*	2009	14	Vice President
3	Mr Chew Mun Kai Robert	2003	20	Council Member

^{*} Denotes hearing

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

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. They will be stepping down at the following Annual General Meeting in 2023.

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.

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.



Lunar New Year gathering with Exco members and staff

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 compiled with the GEC fully.

S/N	Code quideline	Code ID	Response
	Board Governance		
1.	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Complied
	Are there governing board members holding staff (* see note 1) appointments? (Skip items 2 and 3 if "No.")		No
2.	Staff does not chair the Board and does not comprise more than one third of the Board.	1.1.3	
3.	There are written job descriptions for the staff's executive functions and operational duties, which are distinct from the staff's Board role.	1.1.5	
4.	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years.	1.1.7	Complied
	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.		
5.	All governing board members must submit themselves for re-nomination and re-appointment , at least once every 3 years.	1.1.8	Complied
6.	The Board conducts self evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	1.1.12	Complied
	Is there any governing board member who has served for more than 10 consecutive years? (Skip item 7 if "No.")		Yes

S/N	Code guideline	Code ID	Response
7.	The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years.	1.1.13	Complied
	Conflict of Interest		·
8.	There are documented terms of reference for the Board and each of its committeess.	1.2.1	Complied
9.	There are documented terms of reference for the governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied
10.	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	Complied
	Strategic Planning		
11.	The Board periodically reviews and approved the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied
	Human Resource and Volunteer Management (*see note 2)		
12.	The Board approved documented human resource policies for staff.	5.1	Complied
13.	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied
14.	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied
	Are there volunteers serving in the charity? (Skip item 15 if "No.")		Yes
15.	There are volunteer management policies in place for volunteers.	5.7	Complied
	Financial Management and Internal Controls		
16.	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	Complied
17.	The Board ensures that internal controls for financial maters in key areas are in place with documented procedures.	6.1.2	Complied
18.	The Board ensures that reviews on the charity's internal controls, processes, key programmees and events are regularly conducted.	6.1.3	Complied
19.	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	6.1.4	Complied
20.	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied
	Does the charity invest its reserves (e.g. in fixed deposits)? (Skip item 21 if "No.")		Yes
21.	The charity has a documented investment policy approved by the Board.	6.4.3	Complied
	Fundraising Practices		
	Did the charity receive cash donations (solicited or unsolicited) during the financial year? (Skip item 22 if "No.")		Yes
22.	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied
	Did the charity receive donations in kind during the financial year? (Skip item 23 if "No.")		Yes
23.	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	Complied

S/N	Code guideline	Code ID	Response
	Disclosure and Transparency		
24	The charity discloses in its annual report- (a) the number of Board meetings in the financial year; and	0.2	Connelled
24.	(b) the attendance of every governing board member at those meetings.	8.2	Complied
	Are governing board members remunerated for their services to the Board? (Skip items 25 and 26 if "No.")		No
25.	No governing board member is involved in setting his own remuneration.	2.2	
26.	The charity discloses the exact remuneration and benefits received by each governing board member in its annual report. OR The charity discloses that no governing board member is remunerated.	8.3	
	Does the charity employ paid staff? (Skip items 27, 28 and 29 if "No.")		Yes
27.	No staff is involved in setting his own remuneration.	2.2	Complied
28.	The charity discloses in its annual report - (a) the total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity's subsidiaries) exceeding \$100,000 during the financial year; and (b) whether any of the 3 highest paid staff also serves as a governing board member of the charity. The information relating to the remuneration of the staff must be presented in bands of \$100,000. OR The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.	8.4	Complied
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. OR The charity discloses that there is no paid staff, being a close member of the family belonging to the Executive Head or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year. Public Image	8.5	Complied
	-		
30.	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	Complied

*Notes:

- 1. Staff: Paid or unpaid individual who is involved in the day to day operations of the charity e.g. 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 (<u>www.sadeaf.org.sg/corporate-governance</u>) and the Charity Portal (<u>www.charities.gov.sg</u>).

Appendix – Committees

As at 31 March 2023

*Denotes hearing

Administration and Finance Committee

Mr Tan Soo Phay Eric* Chairman, Honorary Treasurer
Mr Chan Sek Wai Jeremy* Member, Honorary Secretary

Mr Chia Rong Xi Johnson Member, Honorary Assistant Treasurer

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
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 Rachel Ng* 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 Chew Mun Kai Robert Member
Ms Yan Ziyun Jasmine Member

Mr Poon Kit Sun* Staff, Principal Social Worker, Itinerant Support

Service

Ms Goh Yi Zhen* Staff, Senior Social Worker, Community Services

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, Manager (Deaf Studies)

Ms Siti Rohanna Binte Omar* Staff, Senior Manager (Communication Access)

Deaf Education Committee

Ms Wong Ee Kean*

Ms Ho Amy

Member

Ms Huang Muhui Eunice*

Ms Naomi-Jayne Rajendram

Ms Pung Bernadette*

Ms Tan Danica*

Member

Member

Ms Wong Janis*

Chairman

Member

Member

Member

Mr Yap Boon Sheng Alvan Staff, Deputy Director
Ms Barbara Bernadette D'Cotta* Staff, Manager (Training)

Fund Development Committee

Ms Huang Muhui Eunice* Chairman
Mr Chan Sek Wai Jeremy* Member
Mr Chia Rong Xi Johnson Member
Ms Naomi Jayne Rajendram Member
Ms Suman Joshi Member
Mr Tan Pang Poon Member
Ms Tay Lay Hong Member

Ms Lim Sook Lan Judy* Staff, Executive Director

Mr Ng Aik Aaron* Staff, Senior Manager, Fund Development Ms Lim Sue* Staff, Fund Development and Volunteer

Management Executive

Human Resource Committee

Mr Chan Sek Wai Jeremy* Chairman
Mr Alister Azriel Ong Tjoe* Member
Ms Lee Sze Ying Sheena Member
Mr Lim Jiun Yih Leonard* Member
Mr Siow Meng Meng Terry* Member

Ms Lim Sook Lan Judy* Staff, Executive Director

Information Technology (IT) Committee

Mr Anil Malekani* Acting Chairman

Mr Samer Parmer* Member
Mr Oliver Tian* Member

Mr Neo Hock Sik Staff, IT & Facilities Manager Ms Lim Pei Yi* Staff, Infocomm Executive

Investment Committee

Mr Tseng Hao Chun Eric Chairman
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
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

Mr Yeo How Ngee*

Treasurer

Mr Chia Rong Xi Johnson

Member

Ms Ling Sin Yee*

Ms Ng Xian Yin Sebrina

Member

Ms Tay Lay Hong

Chairman

Treasurer

Member

Member

Ms Goh Yi Zhen* Staff, Senior Social Worker

Mr Josiah Liu Yixuan* Staff, Social Worker

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 Mr Chan Sek Wai Jeremy* Member Mr Chew Mun Kai Robert Member Mr Chia Rong Xi Johnson Member Member Ms Margarita Hale* Ms Yuan Jiayu Daphne* Member

Mr Toh Boon Cheng Ernest* Secretary, Staff, Administrator (MVS)

Award Vetting Panel

Mr Marini Martin Vincent* Chairman

Ms Ho Amy SADeaf Executive Council Representative

Ms Lau Ee Wun

Mr Lee Chong Ding

Touch Silent Club Representative

Wesley Deaf Ministry Representative

Ms Lum Lai Kuen Janice* ITE Representative
Mr Yap Boon Sheng Alvan Staff, Deputy Director

Linguistics Sub-Committee

Mr Tan Lian Seng Dennis Chairman
Ms Tay Lay Hong Member
Ms Ng Bee Chin* Member

Ms Barbara Bernadette D'Cotta* Staff, Manager (Training)
Mr Ong Kay Chin James Staff, Manager (Deaf Studies)

Ms Siti Rohanna Binte Omar* Staff, Senior Manager (Communication Access)

Sign Language Instruction Sub-Committee

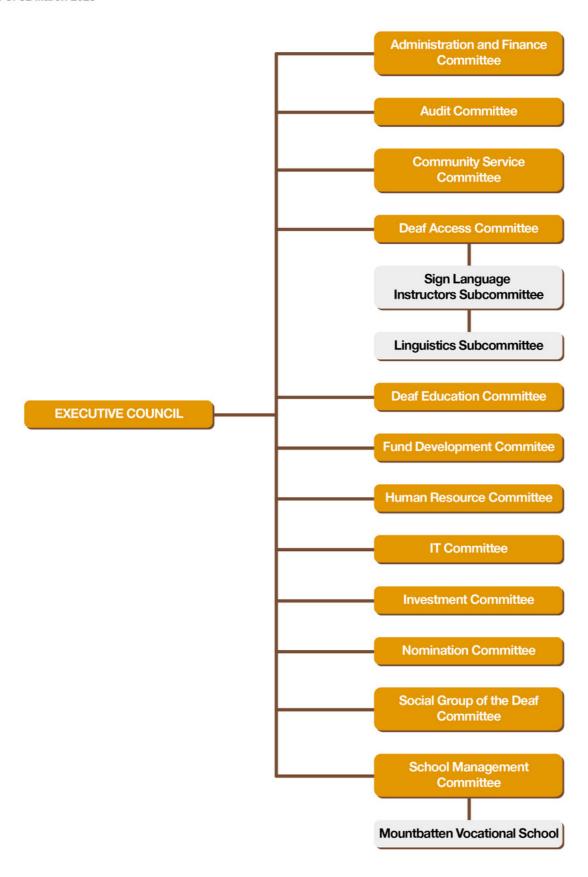
Mr Lee Boon Hiang David Instructor, Representative

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 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, Manager (Deaf Studies)
Mr Chan Ka Wai Moses Staff, Deaf Access Officer

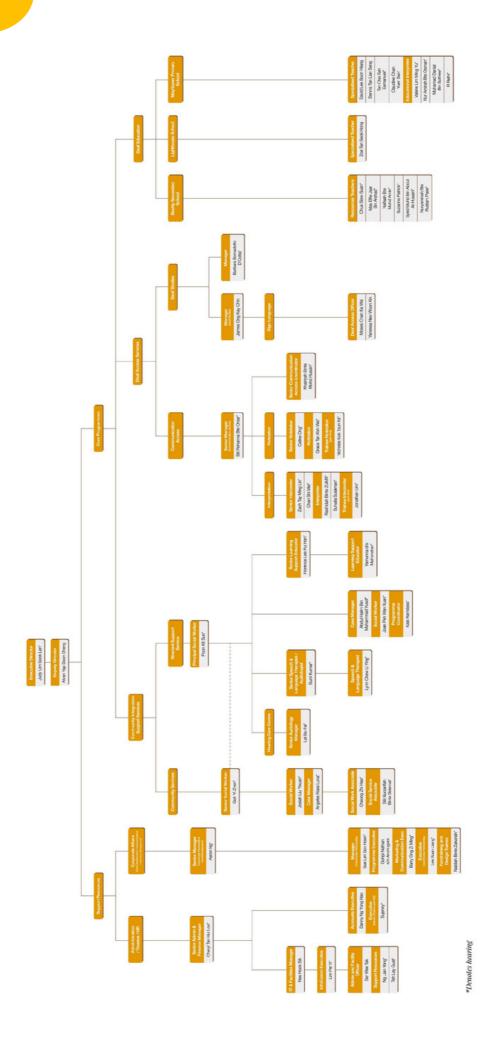
Organisation Chart

As of 31 March 2023



Staff Organisation Chart

As of 31 March 2023



Community Integration Support Services (CISS)

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

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. Our team of trained staff includes social workers, case managers and social work associates.

Age range	No. of registered clients*
10 & below	59
11-20	214
21-30	327
31-40	484
41-50	594
51-60	923
61-70	726
71-80	521
81-90	403
91+	394
Total	4645

Туре	FY 22/23	FY 21/22	FY 20/21
No. of newly registered clients	84	82	86
Total no. of registered clients	4645**	6532	6452
No. of clients who changed to new CAC***	428	504	NA

^{*} Registered clients refer to the number of people registered with SADeaf who fulfill the following criteria: Singapore citizen or permanent resident; medically certified to have hearing loss in one or both ears. Registered clients are eligible to receive free or subsidised services from SADeaf.

Information, Consultation and Referral

CS served 642 clients and members of the public who approached us for information and referral. In addition to providing the relevant information required, the team also referred clients to appropriate community resources and agencies.

^{**} The total number of registered clients has dropped from previous financial year due to the removal of 1303 clients who are no longer contactable and 668 clients who are deceased.

^{***} The former Hearing Help Card (HHC) was changed to the Communication Access Card (CAC) in September 2021.

Casework and Counseling

CS supports Deaf, Hard-of-hearing and DeafBlind individuals across all ages who are facing financial, personal and family-related issues as well as psychosocial and emotional issues. All information are kept strictly confidential.

No. of Active* Cases Served	FY22/23	FY21/22	FY20/21
Total no. of Financial Issues opened	110	71	117
Total no. of Employment Issues opened	58	35	29
Total no. of Other Case Management Issues opened	67	22	36
Total no. of New Cases	235	128	182

^{*}Active cases refer to case issues which clients seek help for direct services - such as financial assistance, hearing care, interpretation services etc - during the financial year.

Financial Assistance

No. of Active Cases served	FY22/23	FY21/22	FY20/21
Total no. of successful applications	50	71	83
Total no. of cases closed	86	248	195
Percentage of successful applications	58%	29%	43%

Clients sought help with applications for national financial assistance schemes such as Assistive Technology Fund (ATF), Seniors' Mobility and Enabling Fund (SMF) and MediaCorp Enable Fund (MEF).

Employment Support

The employment support service aims to sustain long-term employment for people with hearing loss in the open market. This is done by the provision of custodial care support to both clients and Deaf-Friendly Employers. Job opportunities from Deaf-Friendly Employers are provided on SADeaf's official social media channels.

No. of Active Cases Served *	FY22/23
Total no. of New Employment Cases	58
No. of Clients accepted by employers	15
Total no. of new Deaf-Friendly Employers	29

^{*} Data was not compiled in previous financial years.

Community Outreach

CS actively works with various Social Service Agencies, hospitals, disability-friendly companies and government agencies to better support the community.

Community Support Programme

CS organises and conducts various educational, recreational, and social activities in the form of outings, workshops and talks for our clients.

Engaging with CAPTains!

To enhance the outreach, CS engages students from CAPT in Silence (CIS) to conduct events for the Deaf, Hard-of-hearing and Deafblind community. During the financial year, SADeaf's Community Integration Support Services (CISS) and Community Service (CS) team worked together to host various activities for clients. Highlights were a flower arrangement and candle-making workshops, as well as a picnic gathering by Marina Barrage.



Exco members, staff and clients at a community event



CAPTain picnic event

Deafblind Programme

CS started serving Deafblind clients in 2019 and has seen the growth as follows.

Financial Year	2022 / 2023	2021 / 2022	2020 / 2021
Number of Deafblind clients	36	18	14

Training: A World of Touch with Anne Sullivan

The CS team partnered Ireland's Anne Sullivan Foundation to conduct a course in January and February 2023 for staff, external partners and community volunteers on Deafblindness. The course "A World of Touch" was organised by the Deafblind programme under CS and featured invited Deafblind specialists Deirdre Leech and Sorcha Nallen from the Anne Sullivan Foundation. Conducted online, participants gained much knowledge and insights about Deafblindness.

Public Outreach And Education

The CS and DAS (Communication Access) departments jointly organised sharing sessions for the public on DeafBlindness, which were presented by Tye Lovato, a Deafblind intern from Gallaudet University, USA. These took place on 15 June 2022 at SADeaf hall and online on 26 July 2022 via Facebook live streaming.



Attentive audience at Tye Lovato's talk

Family Day 2022

CS organised a Family Day outing for clients and families which was held at SEA Aquarium Singapore. Attended by over 60 participants on 25 June 2022, it was the first in-person event for two years in the aftermath of the easing of Covid-19 restrictions.



All together during Family Day 2022!

Itinerant Support Service (ISS)

The ISS programme is open to students with hearing loss, who are Singapore citizens or Permanent Residents attending preschools, mainstream education and institutions of higher learning. 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.

Survey on 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 SADeaf to analyse the trend of the number of such students with hearing loss for the purpose of planning, resource and manpower allocations.

The invitations to participate in the survey were sent to the MOE preschools (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 identified students with hearing loss, not all were assessed by the schools and the students' parents/caregivers to be in need of services by SADeaf. Those assessed to need services such as learning support, speech therapy and counselling were referred to ISS.

Survey Statistics

Financial Year (FY)	2022 / 2023		2021 / 2022		2020 / 2021	
School Levels	No. of schools participated in survey	No. of students	No. of schools participating in survey	No. of students	No. of schools participating in survey	No. of students
MOE Kindergartens	21	7	15	6	1	1
Primary school	70	275	99	403	63	318
Secondary school	53	307	69	351	59	312
Junior colleges	3	14	10	55	8	29
Polytechnics /ITEs (IHLs)	3	5	0	0	1	33
Total	150	608	193	815	132	693

Programme Indicators FY 2022/2023

SN	Indicators	Annual Target	Actual Outcome
1	Total cases served	80	103
2	Number of new cases	15	14
3	Number of closed cases	5	9
4	Total number of service hours	150	379
5	Total number of direct intervention hours	500	3267
6	Total number of students (primary, secondary, junior colleges/IHLs) served	70	93
7	Total number of consultations / training sessions with students and/or teachers (primary, secondary, junior colleges/centralised institutes)	70	119

Outcome Indicators FY 2022/2023

SN	Indicators	Annual Target	Actual Outcome
1	Percentage of clients who have a greater understanding of their condition & coping strategies	70% of returned Satisfaction Survey scored an average of 3.5 and above (out of 5)	91%
2	Percentage of parents/main caregivers who indicate that ISS has helped their children cope with challenges in mainstream education and socialisation with peers.	70% of returned Satisfaction Survey scored an average of 3.5 and above (out of 5)	97%
3	Percentage of teachers who indicate that ISS has helped their students cope with challenges in mainstream education and socialisation with peers.	70% of returned Satisfaction Survey scored an average of 3.5 and above (out of 5)	95%
4	Percentage of clients (aged 15 and above) who indicate that ISS has helped them cope with challenges in mainstream education and socialisation with peers.	60% of returned Satisfaction Survey scored an average of 3.5 and above (out of 5)	100%
5	Percentage of parents / main caregivers who have a greater understanding of their children's / wards' condition and coping strategies.	60% of returned Satisfaction Survey scored an average of 3.5 and above (out of 5)	100%
6	No. of clients partially integrated for their age in mainstream schools	65	92%
7	No. of clients fully integrated for their age in mainstream schools.	56	84%
8	No. of clients socially integrated into the school community to some extent	65	99%
9	No. of clients socially integrated into the school community fully.	60	92%

Outreach Activities

To raise awareness of hearing loss in schools as well as the community at large, the ISS team conducted outreach sessions at Peiying Primary School, Maha Bodhi School, Xinghua Primary School, Manjusri Secondary School and North Spring Primary School, as well as medical institution such as Mount Alvernia Outreach Medical Clinic and Punggol Regional Library.

"Amplified" Book Launch and Parents' Engagement

On 7 September 2022, ISS launched "Amplified" - a collaborative short story project - as a print and online publication. A collection of short stories from ISS clients on their journey of deafness and hearing loss, it was held in conjunction with a parents' engagement session including educators and partners.



Our young writers on stage!

Membership as at 31 March 2023

Category	Junior	Ordinary	Life	Associate	Honorary	Total
Deaf Members	4	118	330	2	1	455
Hearing Members	0	90	141	8	1	240
Total 2023	4	208	471	10	2	695
Total 2022	6	208	462	9	2	687
Total 2021	3	219	429	10	2	663

Hearing Care Centre (HCC)

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

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

April 2022 to March 2023	Clients served	Number screened at outreach	Ear-mould Impressions	Repair of Ear Moulds	Repair of Hearing Aids	Hearing Assessment & Hearing Aid Fitting
Total	1920	52	188	450	1115	1940

April 2021 to March 2022	Clients served	Number screened at outreach	Ear-mould Impressions	Repair of Ear Moulds	Repair of Hearing Aids	Hearing Assessment & Hearing Aid Fitting
Total	1890	8	154	440	1030	1991

April 2020 to March 2021	Clients served	Number screened at outreach	Ear-mould Impressions	Repair of Ear Moulds	Repair of Hearing Aids	Hearing Assessment & Hearing Aid Fitting
Total	1650	0	193	625	888	1558

Deaf Access Services (DAS)

DAS (Deaf Studies)

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

SgSL Courses

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

Type of Course / Workshop	No. of participants
Deaf Awareness Programme / Customised Sign Language	1745
Singapore Sign Language (SgSL) Level 1	422
Singapore Sign Language (SgSL) Level 2	210
Singapore Sign Language (SgSL) Level 3	65
Basic SgSL incorporating medical terms	27
SgSL half-day/full-day	253
Total no. of participants	2722

Comparison across three years	FY	FY	FY
	2022/2023	2021/2022	2020/2021
Number of students in SgSL courses	2722	2890	1532

Advocacy

Workshop conducted by World Federation of the Deaf (WFD)

SADeaf was privileged to be invited to a training workshop on Sign Language Rights and Human Rights organised by WFD. The eight-day workshop was held at the SADeaf and was conducted by WFD staff Susana Stiglich (Sign Language Rights Officer) and Alexandre Bloxs (Human Rights Officer). Twelve participants from the local Deaf community attended the workshop.

The workshop covered a wide range of topics related to sign language rights and human rights, including the legal and policy frameworks for sign language rights under the United Nations Convention on the Rights of Persons with Disabilities, and strategies for advocacy and activism.



Mr Alexandre Bloxs, Human Rights Officer, explaining the nuances of effective advocacy



Susana Stiglich, Sign Language Rights Officer, sharing her insights



Participants from Singapore who attended the WFD workshop

International Day of the Deaf People and Singapore Sign Language Week 2022: Building Inclusive Communities for All

SADeaf celebrated Singapore Sign Language (SgSL) Week 2022 from 19 to 23 September 2022 at SADeaf. The weeklong event was held in conjunction with the International Day of the Deaf People (IWDP) and the International Day of Sign Languages (IDSL).

The theme for IWDP and IDSL 2022 was "Building Inclusive Communities for All!" SADeaf's celebration of the week focused on showcasing the unifying power of SgSL among the Deaf communities in Singapore.

The weeklong event featured a variety of activities and events, including:

- An exhibition featuring SADeaf services and Deaf awareness information
- · A storytelling session by a Deaf actor
- Talks by Deaf leaders and a CODA (Child of Deaf Adults)
- A Deaf Forum held on 24 September 2022 to garner feedback from the community

The event helped to raise awareness of the importance of sign language and the Deaf community.



Full accessibility: with sign language presentation, voice interpretation and notetaking for the audience



Staff interpreter at work on stage



Exhibition area intermingling with curious audience members



Game time! Getting wires crossed in the ever-popular telephone line.



Deaf talent showing her storytelling skills

Storytelling in SgSL at National Library branches

SADeaf and the National Library Board (NLB) collaborated to showcase storytelling in SgSL to the audience during the December 2022 school holidays. The programme was held at NLB's Ang Mo Kio, Harbourfront, Jurong East and Tampines branches.

The programme featured Deaf storytellers who re-told familiar tales like Rapunzel, The Giving Tree, and The Little Mermaid in SgSL with the help of a voice interpreter. The children and parents/caregivers learned new vocabulary words in SgSL while enjoying the stories. The children were also invited to role-play for all the stories and were rewarded with a Merdeaf badge for their involvement in learning new vocabulary in SgSL and their role-playing performance.

Purple Parade 2022

The Purple Parade is a national platform to promote awareness and celebrate abilities of persons with disabilities. SADeaf participated in this event with Nanyang Polytechnic as a partner for the contingent march on Saturday, 29 October 2022. SADeaf also manned a games booth for the public to learn SgSL.



Contingent of SADeaf and Nanyang Polytechnic participants



Showing our strong purple support!



SADeaf staff teaching SgSL



Happy faces at the stall set up by SADeaf

Sign Language Instructors' Retreat

On 25 March 2023, a retreat was held for the SADeaf sign language instructors. After a morning session of review of the previous year and discussion of upcoming plans, the participants enjoyed a buffet lunch at Penang Place.

Storytelling and SgSL workshop at Punggol Library

On 11 March 2023, Punggol Regional Library held a soft launch event that was attended by children and their parents. The highlight of the event was a storytelling activity led by a Deaf storyteller who re-told the stories of Three Billy Goats Gruff and the Hare and the Tortoise with the help of a voice interpreter. At the end of the day, the children had learned new vocabulary words in SgSL.

In addition to the storytelling activity, Punggol Regional Library had also held a sign language workshop for teenagers. The workshop gave teenagers a chance to learn SgSL vocabulary.

DAS (Communication Access)

Overview of Sign Language Interpretation Service

Sign Language Interpretation	FY 2022/23	FY 2021/22	FY 2020/21
Total Clients Served	561	496	333
Number of interpretation service hours rendered	4038	3771	3672

The sign language interpreters team is made up of staff fluent in SgSL 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 SgSL 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.

The annual Interpreter's Appreciation Day was held at HomeTeamNS Khatib on 4 February 2023. Exco members, staff and community Interpreters were invited for a physical indoor activity and lunch. The event allowed interpreters to bond, connect and interact with one another over games and activities after years of the pandemic.

Overview of Notetaking Service

Notetaking Service	FY 2022/23	FY 2021/22	FY 2020/21
Total clients served	155	196	126
Number of notetaking service hours rendered	2287	2986	4208

SADeaf Notetaking Service provides notetakers who use a meaning-to-meaning approach and technology in tandem to type on a laptop in real-time. A text-based approach, incorporating media where appropriate, is used to cater to individuals who are Deaf, Hard of hearing, or Deafblind. Throughout the pandemic, the notetaking team served in both offline and online settings.

An appreciation day, organised by the staff notetakers' team, was held at MINDS Cafe on 18 March 2023, for community notetakers to gather, share experiences and enjoy food and games.

Interpreter Training

All interpreter training were held online throughout the year

Date	Торіс
23 June to 8 September 2022	Singapore Sign Language Interpreting Level One (community and staff interpreters)
23 November 2022	Self-care talk for interpreters and notetakers by Tan Tock Seng Hospital
In the month of January 2023	Singapore Sign Language Interpretation Level One (staff only)

Commissioned Illustrations on Accessibility and Advocacy Issues

The Communication Access section also commissioned illustrations by Deaf Illustrators Kenneth Chin and Liang Zhijie to bring about greater awareness on communication modes that can be used to facilitate information access for the community. These were publicised on SADeaf's social media and was made possible with the support of the Public Education Fund.



Illustration by Liang Zhijie



Illustration by Liang Zhijie



Illustration by Kenneth Chin

Highlighted Interpretation Services Rendered

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

Date	Торіс	Venue/Format
25 April 2022	President's video recording for May Day message and Hari Raya message	The Istana
25 April and 7 June 2022	Goh Chok Tong Enable Award Filming Interview	Mediacorp
From April to August 2022	British Council GREAT Lecture Series	MS Teams
20 May 2022	Kindness Day SG	313@Somerset
From May 2022 onwards	Digital for Life (organised by SADeaf CS Dept)	SADeaf
From June 2022 to April 2023	Counselling and intervention sessions by Singapore Prison Service	Prison Link Centre (Changi)
7 June 2022	Lets Connect x Singapore Wellness Festival 2022 by National Arts Council	Lifelong Learning Institute
21 August 2022	National Day Rally 2022	Mediacorp
Throughout May 2022	Tours at Asian Civilisations Museum	Asian Civilisations Museum
7 July 2022	Farewell Reception for Team Singapore for the Commonwealth Games	Eden Hall
14 July 2022	My Parliament Journey	Parliament House
28 to 31 July 2022	Esplanade Theatre Show: Inconsequential Goddess by Edith Podesta	Esplanade Theatre Studio
August to September 2022	SRT Theatre Show: The LKY Musical	Marina Bay Sands Theatre
31 October 2022	Welcoming Singapore's Deaf bowling athletes home	Seletar Airport
14 February 2023	National Budget 'live' speech	Mediacorp

The Little Hands Bilingual-Bicultural Programme (LHBBP)



LHBBP supports young children with hearing loss to experience age appropriate communication, educational, social and emotional development. It aims to provide young children with hearing loss early access to a bilingual education in both SgSL and English.

LHBBP caters to the individual needs of children and their families, regardless of degree of hearing loss or additional disabilities. It also engages with families to support their knowledge of deafness to enable them to make informed decisions and ensure that they have access to support and learning opportunities.

Enrolment

As of 31 March 2023

Financial Year	Enrollmet	Graduation
2022 / 2023	8	Three to transit to Primary 1 in 2024.
2021 / 2022	7	Five transited to Primary 1 in 2023.
2020 / 2021	11	Five transited to Primary 1 in 2022.

Number of Teachers

There are a total of five teachers, of whom two are Deaf - they are adjunct personnel.

Programme Updates

A new fee structure of \$4,000 a term was implemented in January 2023 to more accurately reflect the cost of the programme. Means testing and subsidies are given for eligible clients. Children can register to attend classes for either 5 days or 3 days weekly (pro-rated fees).

Activities and Events

- LHBBP participated in the Academy of Singapore Teachers Work Attachment Project where a primary school teacher was attached to LHBBP from 28 March to 8 April 2022.
 The objective was to understand how Deaf children learn using SgSL.
- The K2 children from LHBBP and Mindchamps in Raffles Town Club, got together for a
 performance for the theme "Life Around Us". The video production was carried out on 6
 July 2022 at the MindChamps School.
- A music teacher from MindChamps volunteered weekly with LHBBP from 13 July 2022 to February 2023.
- A regular volunteer conducts a reading programme once a week with the K2 children.
- An NTU student completed his internship with LHBBP from 9 May to 29 July 2022. He
 was sponsored by the Social Impact Internship Stipend (SIIS).
- A weekly parent training session is offered to caregivers.

Outreach and Advocacy

- In order to raise awareness of LHBBP and the importance of early Sign Language and English acquisition, and encourage referrals from other organisations, outreach and advocacy meetings were held with Early Intervention Programme for Infants and Children (EIPIC) Centres.
- The outreach sessions and visits aim to meet with parents of suitable children for the LHBBP class and to liaise with the EIPIC centres on how LHBBP could assist them in building SgSL communication for Deaf children unable to attend LHBBP class due to distance or mobility challenges.



Santa Claus visited us today!



Sharing is caring!



Yay! I can read!!



We love Art lessons!



Bubbles, bubbles, everywhere!



Our favourite lesson - Outdoor Play!

SUPPORT AT DESIGNATED SCHOOL (PRIMARY)

Mayflower Primary School (MFPS)

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

Enrolment

Academic Year	2023	2022	2021
Number of students	18	17	13

Level	Number of students in 2023
Primary 1	2
Primary 2	3
Primary 3	4
Primary 4	3
Primary 6	6
Total	18

As at 31 March 2023

Students' Achievements: National School Games

Raja Nur Qiyarah Binte Mohd Basrah was selected to be in the school's Senior 2 Girls' track and field team. She achieved second place in two relay events and third place for the long jump competition.

Programmes and Activities

International Week of Deaf People 2022

To raise awareness of SgSL and Deaf culture, an informative video featuring the students was created for the school. Booths in the canteen were set-up for all the students to learn via interactive activities and games.

Events and celebrations

Throughout the year, the students also took part in school-based events such as National Education (NE) Show, International Friendship Day, National Day and Teachers' Day celebrations, and Farrago Children's Day activities. Some of these events incorporate the learning of sign language words, such as the teaching of country signs for ASEAN and Asian countries for International Friendship Day.

Drama Club

From March to August 2022, Primary 4 students attended a drama course every Thursday. This helped foster their creativity and improve expressiveness, as well as encouraged cross-level interaction among the students.

SUPPORT AT DESIGNATED SCHOOL (SECONDARY)

Beatty Secondary School (BSS)

SADeaf deployed six Resource Teachers (RTs) to the school. Deaf students attended regular lessons with hearing students in a classroom setting with 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

Academic Year	2023	2022	2021
Number of students	15	19	19

Level	Number
Secondary 4 NA	1
Secondary 4 NT	2
Secondary 3 NT	4
Secondary 2 NA	3
Secondary 2 NT	3
Secondary 1 NT	2
Total	15

*NT: Normal Technical, NA: Normal Academic

As at 31 March 2023

Results of GCE 'N' Levels for 2022

Three students in NA stream and four in NT stream sat for the 'N' Level examinations. All successfully passed and were admitted to Institute of Technical Education (ITE) courses. Jonathan Miles Chua Zheng Yu was among the top eight students in the school for the 2022 NT Levels.

Students' Achievements: National School Games

Alex Liew Guan Jie and Jonathan Miles Chua Zheng Yu were selected to be in the school's 'B' division boys' badminton team.

Academic/ Enrichment Programmes

Students participated in a wide range of activities and programmes, including: Dance Enrichment workshop for Secondary 1 to 3 students in May 2022; school Sports Carnival in July 2022; and a National Day stage performance in which the students signed the song "The Road ahead" and also taught their peers how to sign the chorus of "Count on me, Singapore"; and taking part in the Secondary 1 residential camp at Sembawang campsite in October 2022.

Beatty Recognition Day

The following students won Academic Awards for Best Subject at the annual school-wide event.

Computer Applications: Jenessa Lim Wen Xuan (Sec 1NT)

Mathematics: Koh Yu Feng (Sec 1NT)

Mathematics: Ang Jia Soon Sebastian (Sec 2NT) Principles of Accounts: Teo Jun Wei (Sec 3NA)

Mathematics: Tim Leow Yan Kai (Sec 3NT)

School Advisory Committee Academic Award for Stellar Performance in Secondary

One: Jenessa Lim Wen Xuan (Sec 1NT)

SUPPORT AT DESIGNATED SCHOOL (SPECIAL EDUCATION)

Lighthouse School

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

- Form teacher of a class including Deaf students with other disabilities
- Subject teacher for Art and assistant teacher-in-charge of Art department; CCA teacher for synchronised drumming
- Staff member in the following committees: Physical Education, Info-communication & Technology, and Prize Giving Day
- · Coordinator for SgSL classes

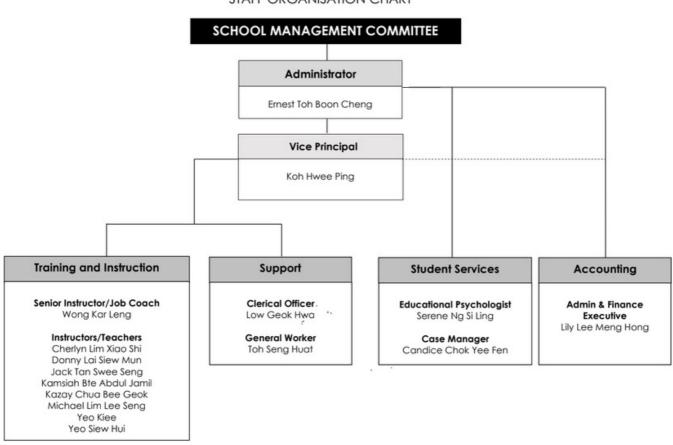
Mountbatten Vocational School



MOUNTBATTEN VOCATIONAL SCHOOL (MVS)

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

MOUNTBATTEN VOCATIONAL SCHOOL STAFF ORGANISATION CHART



Enrolment

Enrolment for MVS as of 31 March 2023 as follows:

Course	Disability*			Total
Course	D/HH	ID/ASD/DS	NA	Total
Year 1				
1.1 to 1.4	4	47	1	52
Year 2				
ISC Food & Beverage Service	3	4	1	8
ISC Food Preparation	0	4	0	4
ISC Housekeeping Operations	0	5	0	5
Non-ISC Programme	0	5	0	5
Total	7	65	2	74

^{*}D/HH: Deaf/Hard of hearing, ID: Intellectual Disability, ASD: Autism Spectrum Disorder, DS: Down Syndrome NA: Not Applicable

School Profile

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

Meeting Industry Needs

For the 2022 cohort, 45% met the criteria in the overall performance in the core component subjects and progressed to the Year 2 work-based training (Industrial Attachment) segment. The attrition rate was 13% for this cohort. 45% of the cohort was placed on review with the aim of extending the ISC training programme.

The promotion rate of the 2022 cohort in the Year 1 training programme was as follows:

Number of Year 1 Trainees	Number Met Criteria and Progressing	Number being Retained	Attrition Rate
47	20	21	6
100%	43%	45%	13%

Making it to the Finishing Line

For the 2021 cohort, a total of 17 trainees progressed to Year 2 in January 2022, among whom 15 successfully completed ISC work-based training on 18 November 2022 and were awarded the ITE Skills Certificates. Two students received the MVS Vocational Training Certificates.

Number Admitted	Number Met Criteria and Completed Year 2 ISC Work-Based Training Successfully	Number Met Criteria and Completed Non-ISC Work-Based Training Successfully	Attrition Rate
17	15	2	0
100%	88%	12%	0%

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 17 trainees completed their work-based training successfully, 16 were given job offers. 12 took up the job offers, while four pursued other programmes. One enlisted for National Service.

The conversion from training to employment placements for Year 2 Work-Based Training in 2023 was as follows.

Course	Number of Trainees in Year 2 Work-Based Training	Total attrition rate	Number completed programme successfully	Number unsuccessful in programme	Employed as at March 2023
Food Preparation	7	0	7	0	5
Food & Beverage Services	5	0	5	0	5
Housekeeping Operations	3	0	3	0	1
Non-ISC Progamme	2	0	2	0	1
Total	17	0	17	0	12

Work-Based Training Partners

Sector	Work-Based Training Partners
Food and Beverage Service Food Preparation Housekeeping Operations	Food for a Social Cause Global Premium Hotels Limited Fairmont Hotel Siloso Beach Resort Hotel Arteats Café Grand Park City Hall Eat-Talk Café at Mediacorp

Financial Assistance

MVS ensures that trainees are provided with adequate assistance to enable them to meet school-related expenses through the disbursements from 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.

Work-Based-Training (WBT)

From June to November 2022, the Year-2 students underwent their Work-Based Training at partner organisations, including Siloso Beach Resort, Fairmont Hotel, Ibis Hotel, and Arteats Cafe among others. We deeply appreciate our training partners' accommodation of our students in their workplaces and helping them complete their training by giving opportunities for them to gain practical experience in real-world settings. We hope to continue these fruitful partnerships with our training partners to provide our students the best possible learning opportunities.

Work-Based-Training (WBT)



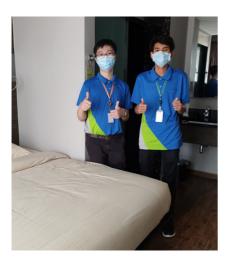
With a big smile on her face, a student radiates joy and satisfaction after successful on-the-job training



Housekeeping student working hard during work-based training



A Food Preparation student honing his baking skills during work-based training



Housekeeping students giving a thumbs-up to their training at the Ibis hotel



F&B Service student undergoing on-the-job training.



Students gaining valuable handson experience during work-based training at the Fairmont Hotel

SMU Purple Outreach

Since 2017, Singapore Management University (SMU) has partnered with MVS on a programme called SMU Purple Outreach. Each year, SMU students organise events and activities for MVS students known as Purple Outings. These aim to provide MVS students with a diverse range of experiences to broaden their horizons and develop their interests.

This year's Purple Outings included a variety of activities such as a Games Day event, a career fair and financial literacy sessions, an edible plant growing event, an art and crafts activities, and, not least, a trip to Gardens by the Bay to learn about horticulture and conservation efforts in Singapore.

We are grateful to SMU for their continued partnership and commitment to the education and growth of MVS students. These outings have been instrumental in providing MVS students with unique opportunities to develop their talents, interests, and character.



Ice-breaking sessions activities organised by SMU students



SMU students and MVS students having a blast creating masterpieces with soft clay



The students learning about urban farming from SMU students



Students giving a thumbs-up to the outing at Gardens by the Bay

2022 Year End Celebration

On November 18 2022, the school celebrated the end of another successful academic year with a range of exciting activities and celebrations for the students. The event was an opportunity for the students to reflect on the year gone by, celebrate their achievements, and bid farewell to their teachers and friends. The event featured a range of activities, including dancercise, telematch games, and fashion shows - allowing students to showcase their skills and talents in these areas.

Awards and certificates were also presented to students who had demonstrated exceptional achievements. This recognition of their hard work and dedication was a moment of pride for both students and school.

The celebration concluded with a bento set lunch sponsored by Ms. Eileen Yap, our Fashion for a Social Cause instructor. It was a fitting end to the academic year and provided the students with a positive and uplifting experience to carry with them as they move on to the next phase of their education.



Students having fun during the Dancercise session



Students from the Fashion class dressed in their Christmas costumes







Let the games begin!

Hosting the Lions Club

On 13 October 2022, the MVS Café welcomed a delegation of members from the Singapore chapter of the Lions Club. The visit was organised by the Chairman of the School Management Committee. The Lions Club is an international organisation that focuses on community service and its visit to the school was an opportunity to share ideas with MVS. During their visit, they toured the campus, interacted with students and staff, and discussed ways to collaborate and work towards common goals.

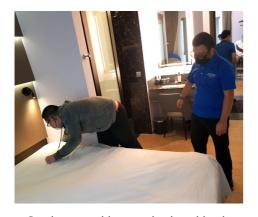


MVS Cafe hosting members of the Lions Club, including Exco members and staff

On 11 November 2022, Global Premium Hotels Ltd, a valued partner of our school, invited students and staff to visit its newly opened Mercure Hotel. This gave students a glimpse into the workings of a top-class hotel and a chance to explore the hospitality industry.

The primary objective of this learning journey was to allow students to gain a hands-on understanding of the practical skills and knowledge required to succeed in the hospitality industry. Students were given the chance to engage with hotel staff, ask questions, and observe the day-to-day operations of the hotel. During the visit, students were also treated to a sumptuous buffet lunch which was an opportunity to experience first-hand the quality of food and service of a high-end hotel.

Overall, the visit to the Mercure Hotel was a valuable and enriching experience for students, and inspiring them to pursue further training in this field. We are grateful to Global Premium Hotels Ltd for the invitation and continued support of our school's mission.



Students making up the hotel beds following instructions.



Students attentively listening to the insights by our industrial partner.



Students at the start of their learning journey to the Mercure Hotel



Students enjoying a sumptuous meal after the learning journey

On 1 November 2022, our school dance groups were invited to perform at the Ministry of Culture, Community, and Youth (MCCY)'s 10th anniversary dinner. The students performed with precision and passion, and the audience was thrilled. The performance allowed our school to showcase the talent and dedication of our students and was also a valuable opportunity for our school to strengthen its connections with the community and foster relationships with key partners. We are grateful to MCCY for the invitation, and we are proud of our students for their excellent performance.



Our students showing off their moves during the performance



Thumbs up from our students to a very supportive audience



Students posing with Minister Edwin Tong at the MCCY 10th Anniversary Dinner



Audience at the MCCY 10th Anniversary Dinner giving MVS students a rousing applause

Corporate Affairs (CA)

The Corporate Affairs department coordinates fundraising events, community and corporate partnerships, media and public awareness campaigns as well as volunteer management.

Fund Development

SADeaf wishes to express our heartfelt appreciation to generous donors, including individuals, companies and organisations. SADeaf's fundraising achievements and activities during the year under review are:

Financial Year	Total amount received via fundraising and donations
2022 - 2023	\$ 1,016,512.99
2021 - 2022	\$ 717,306.87
2020 - 2021	\$ 633,646.52

Date	Fundraising project
1 October 2022	Deafinitely Durian
5 November 2022	Walk with the Deaf
9, 10, 16, 17 December 2022	Car Wash
15 December 2022	Movie Day
25 February 2023	Flag Day

Corporate Donors

Above \$50,000

Estate of Henry Bolter Deceased

\$10,000 to \$49,999

- Burger King Singapore Pte Ltd
- · Hsuen Chow Pte Ltd
- · Mellford Pte Ltd

\$5,000 to \$9,999

- Bank L. Safra Sarasin Ltd
- · Jack Investment Pte Ltd
- International Data Corporation Asia/Pacific Pte Ltd
- · Triple Max Engineering Pte Ltd
- · Hong Leong Foundation

Donation Box Placements

As part of MerDeaf Flag Day 2023:

Yuvabharati International School Singapore Chinese Girls' School UE 3G Abacus Pte Ltd

Routine Donation Box Placement:

Pusara Aman Mosque
Mezzo Properties
Taste of India Restaurant
Paradise Gift Marketing Pte Ltd (Gift Master)
Gleneagles clinic: The ENT Clinic
Mount Elizabeth Novena clinic





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.

- Burger King Singapore
- Sonova Singapore Pte Ltd
- WSAudiology

Corporate Partners

- Rimbunan Kuasa (S) Pte Ltd
- Sofitel Singapore
- Grab Singapore



Collaboration in outreach with WSAudiology

Corporate Communications

SADeaf continues to maintain official social media channels: Mailchimp, Facebook, Instagram, LinkedIn, Telegram and Youtube. These channels enabled SADeaf to reach out to the general public and publicise its services and programmes to the wider community. The long-running Signal newsletter was also available as an online-only publication.

Volunteer Management

As at 31 March 2023, there were 477 registered volunteers and a volunteer orientation session was conducted in August 2022. SADeaf values all our volunteers who played a crucial role in the programmes and activities organised by SADeaf.

In addition, Mr Toh You Xin, our dedicated volunteer and founder of Igniters, made it to the finalist listing for the Singapore Silent Heroes Award 2022.

Volunteer Programmes

SADeaf Igniters

Igniters, a volunteer group led by both Deaf / Hard-of-hearing and hearing volunteers, is committed to providing opportunities for people to connect, learn and grow in the community and make a difference to others. The group hosted a number of in-person activities in the past year. These included comic drawing and e-waste upcycling workshops as well as a Chinese New Year celebratory event.



Creating comic art!



For an upcycling cause

Signifique

Signifique celebrated its 13th Anniversary in May 2022. It has remained active and was invited by various organisations to put up song-signing performances.

Date	Event	Venue
8 May 2022	Mothers' Day 2022	Esplanade
24 September 2022	IWDP Week 2022	SADeaf
29 October 2022	Purple Parade 2022	Suntec City
1 November 2022	MCCY 10th Anniversary Celebration 2022	Concorde Hotel
5 November 2022	Walk with Deaf 2022	SAFRA Toa Payoh
19 November 2022	Shaping Hearts 2022	One Punggol
17 December 2022	Christmas at Esplanade 2022	Esplanade
5 January 2023	Geylang NPC Community Appreciation Night	Geylang West CC
26 January 2023	Chinese New Year celebration 2023	SADeaf



Signifique team

Social Group of the Deaf (SGD)

The Social Group of the Deaf (SGD), led by Deaf volunteers, aims to create a positive impact through strengthening the bonds and relationships in the Deaf and Hard-of-hearing community and among individuals from all walks of life. To achieve this, SGD had organised several social events and workshops throughout the year.

The high point was a Christmas celebration in December 2022 which was attended by about 70 participants including members, volunteers and staff. Other major events organised and enjoyed by SGD members included snowskin mooncake and baking workshops, as well as National Day and Dumpling Festival events which incorporated games and various social bonding activities.



Mooncake Workshop attended by clients and Exco members



National Day



Christmas Gathering including clients and Exco members



Dumpling Festival

Recognition and Appreciation

Deaf Achievers Awards

These awards recognise outstanding Deaf and Hard-of-hearing individuals who excel in various spheres, as well as teachers and staff for their dedication in serving the community and organisation. For the first time in three years, the awards ceremony was a physical event held on 26 September 2022 at SADeaf.



SADeaf President Eric Tseng with Ms Gladys Toh, Outstanding Deaf Student (Secondary) awardee

Deaf Achievers Award Winners

Outstanding Deaf Student (Secondary): Toh Ling Ying Gladys

Outstanding Deaf Student (Post-Secondary/Tertiary): Chua Jia Ying

Special Talent: Neoh Yew Kim

Teacher of the Year: Thiruchelvan S/O Nagamuthu (ITE College West)

Ambassadors Appreciation and Recognition

Taylor & Francis Asia Pacific Sonova Singapore Pte Ltd

I-L-Y (I LOVE YOU) Award

The I-L-Y Award is presented to an individual (a registered volunteer of the SADeaf) or 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), whom has made efforts in providing social, educational or financial contributions to the Deaf community over the previous year (from 1 January to 31 December 2022).

I-L-Y (I LOVE YOU) Award (Sapphire):

Lions Club of Singapore Balijinder Karur Ranjit Singh Sonova Singapore Pte Ltd

I-L-Y (I LOVE YOU) Award (Ruby):

Estate of Henry Bolter (Deceased) Amarjit Singh

Staff Long Service Award

5 years

- Khairiyah bte Mohd Hussin
- Ser Wee Tak

10 years

- Lee Meng Hong Lily
- Kamsiah Binte Abdul Jamil
- Barbara Bernadette D'Cotta

15 years

- Tay Ming Lin Zach
- Syed Muhd Bin Abdul Hamid Al-Husaini

20 years

• Lai Siu Fai

30 years

· Low Geok Hwa

35 years

· Nafisah Bte Mohd Amin

Environmental, Social and Governance (ESG) Initiatives

ESG refers to the framework which considers activities in the areas of environmental, social and governance and is part of the organisation's strategy. At SADeaf, we have striven to adopt good ESG practices in the following ways.

Environmental: SADeaf has made efforts in managing energy efficiency, water and electricity conservation and general recycling. Among the measures implemented: Phased out usage of disposable cutlery; transition of hardcopy print publications to online/digital-only format for newsletter (Signal) and annual reports; accepting donations of used furniture instead of purchasing new items; and placing a recycling collection point on the premises.

Social: SADeaf is a social service organisation. Over the past 68 years, it has carried out many programmes to provide social support for the Deaf and Hard-of-hearing community, as well as expanding its scope to serve students with various special educational needs under its affiliated school, Mountbatten Vocational School. Initiatives relating to employee safety and health as well as working conditions, diversity, and engagement were also considered and implemented. SADeaf has an Employee Assistance Programme in partnership with Singapore Anglican Community Services for staff who seek external support in counselling.

Governance: SADeaf obtained the Charity Transparency Award 2022 and was a finalist for the Charity Governance Award 2022, SADeaf is continually working on strengthening its cybersecurity and management structure, and also regularly reviews its Standard Operating Procedures and policies pertaining to financial, human resources, information technology and privacy protection matters among others. It also abides by the Governance Evaluation Checklist (GEC) guidelines in the Code of Governance for Charities and IPCs by the Commissioner of Charities.



Clients, staff and volunteers doing beach clean-up at East Coast Park on 26 November 2022 and collected 126kg of trash

Financial Statements

2022 / 2023



THE SINGAPORE ASSOCIATION FOR THE DEAF

Unique Entity Number: S62SS0061C

AUDITED FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

Nexia Singapore PAC is a member of Nexia International, a leading global network of independent accounting and consulting firms.

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT BY THE EXECUTIVE COUNCIL AND AUDITED FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

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Statement of Changes in Funds	13
Statement of Cash Flows	14
Notes to the Financial Statements	15

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT BY THE EXECUTIVE COUNCIL

for the financial year ended 31 March 2023

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 2023 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 HongVice-president: Wong Ee KeanHonorary Secretary: Chan Sek WaiHonorary Treasurer: Tan Soo Phay Eric

Council member : Annabelle Leong Chooi Kien

Council member : Chew Mun Kai
Council member : Huang Muhui Eunice
Council member : Jasmine Yan Ziyun
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: 27 July 2023



120 Robinson Road, #16-01 Singapore 068913 www.nexiasingapore.com

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 2023, 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 2023, 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 set out on page 1.

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.

Nexia Singapore PAC



(f.k.a. Kreston ACA 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 judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or
 error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is
 sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement
 resulting from fraud is higher than 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.

Nexia Singapore PAC



(f.k.a. Kreston ACA 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 judgment 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.

Nexia Singapore PAC



(f.k.a. Kreston ACA 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.

Nexia Singapore PAC

Vexia Singapare PAC

Public Accountants and Chartered Accountants Singapore

(Partner-in-charge: Celina Chan Yee Ling)

Date: 27 July 2023

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2023

		Uni	restricted fun			
				Total		
		Accumulated		unrestricted	Restricted	
<u>2023</u>	Note	funds	Other funds	funds	funds	Total funds
INCOME		\$	\$	\$	\$	\$
Income from generated funds						
Voluntary income						
 Amortisation of deferred capital grants 	10	87,365	-	87,365	60,311	147,676
- Donations		653,251	-	653,251	34,888	688,139
- Grants for rental of land		427,534	-	427,534	-	427,534
 Other grants and sponsorships Activities for generating funds 	3	548,959	-	548,959	143,734	692,693
- Fundraising income	4	347,374	-	347,374	-	347,374
- Collection from events		-	-	-	72,458	72,458
Fixed deposit income						
- Interest		38,319	-	38,319	1,178	39,497
		2,102,802	-	2,102,802	312,569	2,415,371
Income from charitable activit	ioe					
Grants for assistive devices	.163	_	_	_	195,607	195,607
Grant from SGE /					100,007	100,007
Community Chest		_	_	-	327,888	327,888
Grant from MSF		-	_	_	76,225	76,225
Grant from MOE		-	-	-	2,086,567	2,086,567
Grant from TOTE Board		-	-	-	589,886	589,886
Members subscription		8,589	-	8,589	-	8,589
Programme income		-	-	-	173,478	173,478
Interpretation fees collected		-	-	-	88,244	88,244
Sign language books		-	-	-	480	480
Sales of assistive devices		-	-	-	102,359	102,359
School fees			-	-	33,180	33,180
		8,589	-	8,589	3,673,914	3,682,503
Other income						
Miscellaneous income		7,525	-	7,525	24,791	32,316
Total income		2,118,916	-	2,118,916	4,011,274	6,130,190

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) for the financial year ended 31 March 2023

		Uni	restricted fun			
		Accumulated		Total unrestricted	Restricted	
2023 (Continued)	Note	funds	Other funds	funds	funds	Total funds
EVENDITUDE		\$	\$	\$	\$	\$
EXPENDITURE						
Cost of generating funds						
Fundraising events	4	26,124	-	26,124	-	26,124
Professional fees and services		10,620	-	10,620	-	10,620
Staff CPF contribution		29,333	-	29,333	-	29,333
Staff salaries		193,900	-	193,900	-	193,900
Staff welfare and training		2,755	-	2,755	-	2,755
Transport		511	-	511	-	511
		263,243	-	263,243	-	263,243
Charitable activities						
Annual events		2,189	12,043	14,232	284,347	298,579
ISC expenses		2,109	12,043	14,232	18,496	18,496
Professional fees and services		54,344	_	54,344	202,775	257,119
Purchase of assistive devices		-	_	-	188,205	188,205
School functions		_	_	_	41,394	41,394
Staff CPF contribution		13,626	_	13,626	413,181	426,807
Staff salaries		80,109	_	80,109	2,880,780	2,960,889
Staff welfare and training		135	_	135	60,917	61,052
Teaching material		-	_	-	6,169	6,169
Teaching staff salaries		_	_	_	452,482	452,482
Teaching staff CPF		-	_	_	82,460	82,460
Transport		18	_	18	23,009	23,027
Volunteer expenses		8,624	-	8,624	2,537	11,161
Welfare assistance services		-	-	· <u>-</u>	48,318	48,318
		159,045	12,043	171,088	4,705,070	4,876,158

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) for the financial year ended 31 March 2023

2023 (Continued) Note funds funds Cother funds funds with funds fund			Unr	estricted fun			
Note Funds Note State State		•					
S			Accumulated		unrestricted	Restricted	
Covernance and other administrative costs Section	2023 (Continued)	Note					
Governance and other administrative costs Communications 9,576 - 9,576 24,474 34,050 Depreciation - general 5 453,042 - 453,042 78,971 532,013 Depreciation - care and share 5 453,042 - 453,042 78,971 532,013 Depreciation - care and share 5 - - - 69,287 69,287 Maintenance - - - - 55,781 55,781 55,781 55,781 156,781 156,781 156,781 157,811 181 - 15,773 299 6,072 116,691 10,981 2,670 13,651 140,851 140,981 2,670 13,651 199 1,858 1861 10,981 2,670 13,651 199 1,858 1861 10,981 2,670 13,651 199 1,858 1861 10,981 2,670 13,651 199 1,858 1861 143,356 2,7228 911 3,639 1,854 <th>EYDENDITUDE</th> <th></th> <th>\$</th> <th>\$</th> <th>\$</th> <th>\$</th> <th>\$</th>	EYDENDITUDE		\$	\$	\$	\$	\$
administrative costs Communications 9,576 - 9,576 24,474 34,050 Depreciation - general 5 453,042 - 453,042 78,971 532,013 Depreciation - care and share 5 - - 69,287 69,287 Maintenance - - - 55,781 55,781 Insurance 4,345 - 4,345 25,282 29,627 Interest on lease liabilities 11(c) 5,773 - 5,773 299 6,072 Miscellaneous expenses 10,981 - 10,981 2,670 13,661 Publication and advertisements 1,659 - 1,659 199 1,858 Rental of office equipment 2,728 - 1,659 199 1,858 Rental of office equipment 2,728 - 2,728 911 3,639 Staff Salaries 443,356 - 443,356 - 443,356 Staff weifare and training 3,242	EXPENDITURE						
Depreciation - general 5 453,042 - 453,042 70,971 532,013 Depreciation - care and share 5 - - - 69,287 69,287 Maintenance - - - - 55,781 55,781 Insurance 4,345 - 4,345 25,282 29,627 Interest on lease liabilities 11(c) 5,773 - 5,773 299 6,072 Miscellaneous expenses 10,981 - 10,981 2,670 13,651 Publication and advertisements 1,659 - 1,659 199 1,858 Rental of office equipment 2,728 - 2,728 911 3,639 Staff CPF contribution 64,786 - 64,786 - 64,786 Staff salaries 443,356 - 443,356 - 443,356 Staff welfare and training 23,242 - 23,242 - 23,242 Surplies and materials - - - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Depreciation - care and share 5	Communications		9,576	-	9,576	24,474	34,050
Maintenance - - - 55,781 55,781 Insurance 4,345 - 4,345 25,282 29,627 Interest on lease liabilities 11(c) 5,773 - 5,773 299 6,072 Miscellaneous expenses 10,981 - 10,981 2,670 13,651 Publication and advertisements 1,659 - 1,659 199 1,858 Rental of office equipment 2,728 - 2,728 911 3,639 Staff CPF contribution 64,786 - 64,786 - 64,786 Staff salaries 443,356 - 443,356 - 443,356 Staff welfare and training 23,242 - 23,242 - 23,242 Supplies and materials - - - 12,793 12,793 Printing and stationery 6,502 - 6,502 6,916 13,418 Transport 743 - 743 - 743 Uti	Depreciation - general	5	453,042	-	453,042	78,971	532,013
Insurance	Depreciation - care and share	5	-	-	-	69,287	69,287
Interest on lease liabilities	Maintenance		-	-	-	55,781	55,781
Miscellaneous expenses 10,981 - 10,981 2,670 13,651 Publication and advertisements 1,659 - 1,659 199 1,858 Rental of office equipment 2,728 - 2,728 911 3,639 Staff CPF contribution 64,786 - 64,786 - 64,786 Staff salaries 443,356 - 443,356 - 443,356 Staff welfare and training 23,242 - 23,242 - 23,242 Supplies and materials - - - 12,793 12,793 Printing and stationery 6,502 - 6,502 6,916 13,418 Transport 743 - 743 - 743 Upkeep of building and equipment 12,665 - 12,665 23,058 35,723 Utilities 10,093 - 1,049,491 - 1,049,491 361,635 1,411,126 Total expenditure 1,471,779 12,043 1,483,822	Insurance		4,345	-	4,345	25,282	29,627
Publication and advertisements 1,659 - 1,659 199 1,858 Rental of office equipment 2,728 - 2,728 911 3,639 Staff CPF contribution 64,786 - 64,786 - 64,786 Staff salaries 443,356 - 443,356 - 443,356 Staff welfare and training 23,242 - 23,242 - 23,242 Supplies and materials - - - - 12,793 12,793 Printing and stationery 6,502 - 6,502 6,916 13,418 Transport 743 - 743 - 743 Upkeep of building and equipment 12,665 - 12,665 23,058 35,723 Utilities 10,093 - 10,093 60,994 71,087 Total expenditure 1,471,779 12,043 1,483,822 5,066,705 6,550,527 Surplus / (deficit) for the financial year 647,137 (12,043) 635,094	Interest on lease liabilities	11(c)	5,773	-	5,773	299	6,072
Rental of office equipment 2,728 - 2,728 911 3,639 Staff CPF contribution 64,786 - 64,786 - 64,786 Staff salaries 443,356 - 443,356 - 443,356 Staff welfare and training 23,242 - 23,242 - 23,242 Supplies and materials - - - 12,793 12,793 Printing and stationery 6,502 - 6,502 6,916 13,418 Transport 743 - 743 - 743 Upkeep of building and equipment 12,665 - 12,665 23,058 35,723 Utilities 10,093 - 10,093 60,994 71,087 1,049,491 - 1,049,491 361,635 1,411,126 Total expenditure 1,471,779 12,043 1,483,822 5,066,705 6,550,527 Surplus / (deficit) for the financial year 647,137 (12,043) 635,094 (1,055,431) <t< td=""><td>Miscellaneous expenses</td><td></td><td>10,981</td><td>-</td><td>10,981</td><td>2,670</td><td>13,651</td></t<>	Miscellaneous expenses		10,981	-	10,981	2,670	13,651
Staff CPF contribution 64,786 - 64,786 - 64,786 Staff salaries 443,356 - 443,356 - 443,356 Staff welfare and training 23,242 - 23,242 - 23,242 Supplies and materials - - - - 12,793 12,793 Printing and stationery 6,502 - 6,502 6,916 13,418 Transport 743 - 743 - 743 Ubkeep of building and equipment 12,665 - 12,665 23,058 35,723 Utilities 10,093 - 10,093 60,994 71,087 Total expenditure 1,471,779 12,043 1,483,822 5,066,705 6,550,527 Surplus / (deficit) for the financial year 647,137 (12,043) 635,094 (1,055,431) (420,337) Funds transferred (out) / in (570,000) 570,000 - - - - Net movement in funds 77,137 557,957	Publication and advertisements		1,659	-	1,659	199	1,858
Staff salaries 443,356 - 443,356 - 443,356 Staff welfare and training 23,242 - 23,242 - 23,242 Supplies and materials - - - 12,793 12,793 Printing and stationery 6,502 - 6,502 6,916 13,418 Transport 743 - 743 - 743 Ubkeep of building and equipment 12,665 - 12,665 23,058 35,723 Utilities 10,093 - 10,093 60,994 71,087 Total expenditure 1,471,779 12,043 1,483,822 5,066,705 6,550,527 Surplus / (deficit) for the financial year 647,137 (12,043) 635,094 (1,055,431) (420,337) Funds transferred (out) / in (570,000) 570,000 - - - - Net movement in funds 77,137 557,957 635,094 (1,055,431) (420,337) Funds brought forward 2,536,952 1,337,369	Rental of office equipment		2,728	-	2,728	911	3,639
Staff welfare and training 23,242 - 23,242 - 23,242 Supplies and materials - - - 12,793 12,793 Printing and stationery 6,502 - 6,502 6,916 13,418 Transport 743 - 743 - 743 Upkeep of building and equipment 12,665 - 12,665 23,058 35,723 Utilities 10,093 - 10,093 60,994 71,087 Total expenditure 1,471,779 12,043 1,483,822 5,066,705 6,550,527 Surplus / (deficit) for the financial year 647,137 (12,043) 635,094 (1,055,431) (420,337) Funds transferred (out) / in (570,000) 570,000 - - - - Net movement in funds 77,137 557,957 635,094 (1,055,431) (420,337) Funds brought forward 2,536,952 1,337,369 3,874,321 4,861,427 8,735,748	Staff CPF contribution		64,786	-	64,786	-	64,786
Supplies and materials - - - 12,793 12,793 Printing and stationery 6,502 - 6,502 6,916 13,418 Transport 743 - 743 - 743 Upkeep of building and equipment 12,665 - 12,665 23,058 35,723 Utilities 10,093 - 10,093 60,994 71,087 1,049,491 - 1,049,491 361,635 1,411,126 Total expenditure 1,471,779 12,043 1,483,822 5,066,705 6,550,527 Surplus / (deficit) for the financial year 647,137 (12,043) 635,094 (1,055,431) (420,337) Funds transferred (out) / in (570,000) 570,000 - - - - Net movement in funds 77,137 557,957 635,094 (1,055,431) (420,337) Funds brought forward 2,536,952 1,337,369 3,874,321 4,861,427 8,735,748	Staff salaries		443,356	-	443,356	-	443,356
Printing and stationery 6,502 - 6,502 6,916 13,418 Transport 743 - 743 - 743 Upkeep of building and equipment 12,665 - 12,665 23,058 35,723 Utilities 10,093 - 10,093 60,994 71,087 1,049,491 - 1,049,491 361,635 1,411,126 Total expenditure 1,471,779 12,043 1,483,822 5,066,705 6,550,527 Surplus / (deficit) for the financial year 647,137 (12,043) 635,094 (1,055,431) (420,337) Funds transferred (out) / in (570,000) 570,000 - - - - Net movement in funds 77,137 557,957 635,094 (1,055,431) (420,337) Funds brought forward 2,536,952 1,337,369 3,874,321 4,861,427 8,735,748	Staff welfare and training		23,242	-	23,242	-	23,242
Transport 743 - 743 - 743 - 743 - 743 - 743 - 743 - 743 - 743 - 743 - 743 - 743 - 743 - 743 - 743 35,723 35,723 35,723 35,723 35,723 35,723 35,723 35,723 35,723 35,723 35,723 36,994 71,087 71,049,491 361,635 1,411,126 71,087 71,087 71,049,491 361,635 1,411,126 71,087 71,087 71,049,491 361,635 361,635 361,635 361,635 361,635 361,635 <	Supplies and materials		-	-	-	12,793	12,793
Upkeep of building and equipment 12,665 - 12,665 23,058 35,723 Utilities 10,093 - 10,093 60,994 71,087 1,049,491 - 1,049,491 361,635 1,411,126 Total expenditure 1,471,779 12,043 1,483,822 5,066,705 6,550,527 Surplus / (deficit) for the financial year 647,137 (12,043) 635,094 (1,055,431) (420,337) Funds transferred (out) / in (570,000) 570,000 - - - - Net movement in funds 77,137 557,957 635,094 (1,055,431) (420,337) Funds brought forward 2,536,952 1,337,369 3,874,321 4,861,427 8,735,748	Printing and stationery		6,502	-	6,502	6,916	13,418
Utilities 10,093 - 10,093 60,994 71,087 1,049,491 - 1,049,491 361,635 1,411,126 Total expenditure 1,471,779 12,043 1,483,822 5,066,705 6,550,527 Surplus / (deficit) for the financial year 647,137 (12,043) 635,094 (1,055,431) (420,337) Funds transferred (out) / in (570,000) 570,000 - - - - Net movement in funds 77,137 557,957 635,094 (1,055,431) (420,337) Funds brought forward 2,536,952 1,337,369 3,874,321 4,861,427 8,735,748	Transport		743	-	743	-	743
Total expenditure 1,049,491 - 1,049,491 361,635 1,411,126 Surplus / (deficit) for the financial year 647,137 (12,043) 635,094 (1,055,431) (420,337) Funds transferred (out) / in (570,000) 570,000 - - - Net movement in funds 77,137 557,957 635,094 (1,055,431) (420,337) Funds brought forward 2,536,952 1,337,369 3,874,321 4,861,427 8,735,748	Upkeep of building and equipme	ent	12,665	-	12,665	23,058	35,723
Total expenditure 1,471,779 12,043 1,483,822 5,066,705 6,550,527 Surplus / (deficit) for the financial year 647,137 (12,043) 635,094 (1,055,431) (420,337) Funds transferred (out) / in (570,000) 570,000 - - - - Net movement in funds 77,137 557,957 635,094 (1,055,431) (420,337) Funds brought forward 2,536,952 1,337,369 3,874,321 4,861,427 8,735,748	Utilities	_	10,093	-	10,093	60,994	71,087
Surplus / (deficit) for the financial year 647,137 (12,043) 635,094 (1,055,431) (420,337) Funds transferred (out) / in (570,000) 570,000 - - - - Net movement in funds 77,137 557,957 635,094 (1,055,431) (420,337) Funds brought forward 2,536,952 1,337,369 3,874,321 4,861,427 8,735,748			1,049,491	-	1,049,491	361,635	1,411,126
financial year 647,137 (12,043) 635,094 (1,055,431) (420,337) Funds transferred (out) / in (570,000) 570,000 - - - - Net movement in funds 77,137 557,957 635,094 (1,055,431) (420,337) Funds brought forward 2,536,952 1,337,369 3,874,321 4,861,427 8,735,748	Total expenditure		1,471,779	12,043	1,483,822	5,066,705	6,550,527
financial year 647,137 (12,043) 635,094 (1,055,431) (420,337) Funds transferred (out) / in (570,000) 570,000 - - - - Net movement in funds 77,137 557,957 635,094 (1,055,431) (420,337) Funds brought forward 2,536,952 1,337,369 3,874,321 4,861,427 8,735,748							
Net movement in funds 77,137 557,957 635,094 (1,055,431) (420,337) Funds brought forward 2,536,952 1,337,369 3,874,321 4,861,427 8,735,748			647,137	(12,043)	635,094	(1,055,431)	(420,337)
Funds brought forward 2,536,952 1,337,369 3,874,321 4,861,427 8,735,748	Funds transferred (out) / in	-	(570,000)	570,000	-	-	<u>-</u>
	Net movement in funds		77,137	557,957	635,094	(1,055,431)	(420,337)
Funds carried forward 2,614,089 1,895,326 4,509,415 3,805,996 8,315,411	Funds brought forward		2,536,952	1,337,369	3,874,321	4,861,427	8,735,748
	Funds carried forward	-	2,614,089	1,895,326	4,509,415	3,805,996	8,315,411

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) for the financial year ended 31 March 2023

	Ur	restricted fun			
			Total	•	
	Accumulated		unrestricted	Restricted	
<u>2022</u> No	ote funds	Other funds	funds	funds	Total funds
	\$	\$	\$	\$	\$
INCOME					
Income from generated funds					
Voluntary income					
 Amortisation of deferred 					
, ,	0 -	-	-	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					
3	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
Income from charitable activities					
Grants for assistive devices	-	_	_	195,515	195,515
Grant from SGE /				.00,0.0	.00,0.0
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
				_	
Other income	00.000		00.000	40 504	20.000
Miscellaneous income	22,068	-	22,068	16,561	38,629
	22,068	-	22,068	16,561	38,629
Total income	1,689,910		1,689,910	3,899,580	5,589,490

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) for the financial year ended 31 March 2023

		Un	restricted fun			
		Accumulated		Total unrestricted	Restricted	
2022 (Continued)	Note	funds	Other funds	funds	funds	Total funds
EXPENDITURE		\$	\$	\$	\$	\$
Cost of generating funds						
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
		246,154	-	246,154	-	246,154
Charitable activities						
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
		125,421	10,810	136,231	4,386,492	4,522,723

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) for the financial year ended 31 March 2023

		Un	restricted fun			
				Total		
		Accumulated		unrestricted	Restricted	
2022 (Continued)	Note	funds	Other funds	funds	funds	Total funds
EVENDITUE		\$	\$	\$	\$	\$
EXPENDITURE						
Governance and other						
Communications		9,617	-	9,617	26,012	35,629
Depreciation - general	5	449,014	-	449,014	64,042	513,056
Depreciation - care and share	5	-	-	-	17,665	17,665
Maintenance		-	-	-	38,826	38,826
Insurance		3,077	-	3,077	24,363	27,440
Interest on lease liabilities	11(c)	9,748	-	9,748	329	10,077
Miscellaneous expenses	` '	10,075	-	10,075	3,775	13,850
Publication and advertisements		252	-	252	866	1,118
Rental of office equipment		2,459	-	2,459	909	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	14,263
Printing and stationery		6,329	-	6,329	10,532	16,861
Transport		290	-	290	-	290
Upkeep of building and equipme	ent	11,792	-	11,792	30,347	42,139
Utilities		7,475	-	7,475	45,931	53,406
		1,044,585	-	1,044,585	277,860	1,322,445
Total expenditure		1,416,160	10,810	1,426,970	4,664,352	6,091,322
Overally and Alle Social Socia						
Surplus / (deficit) for the financial year		273,750	(10,810)	262,940	(764,772)	(501,832)
manciai yeai		213,130	(10,010)	202,940	(104,112)	(301,032)
Net movement in funds		273,750	(10,810)	262,940	(764,772)	(501,832)
Funds brought forward		2,263,202	1,348,179	3,611,381	5,626,199	9,237,580
Funds carried forward		2,536,952	1,337,369	3,874,321	4,861,427	8,735,748

STATEMENT OF FINANCIAL POSITION

as at 31 March 2023

	Note	<u>2023</u> \$	<u>2022</u> \$
<u>ASSETS</u>			
Non-current asset Plant and equipment	5 _	1,014,046	1,500,944
Current assets Inventories Other receivables Cash and bank balances	6 7 8 _	11,619 404,611 8,152,400 8,568,630	13,177 465,024 8,356,841 8,835,042
Total assets	=	9,582,676	10,335,986
LIABILITIES			
Current liabilities Other payables Deferred capital grants Lease liabilities	9 10 11(b) _	534,956 79,501 434,881 1,049,338	583,897 107,734 430,325 1,121,956
Non-current liabilities Deferred capital grants Lease liabilities	10 11(b) _	195,685 22,242 217,927	25,128 453,154 478,282
Total liabilities	_	1,267,265	1,600,238
NET ASSETS	<u>-</u>	8,315,411	8,735,748
<u>FUNDS</u>			
Unrestricted funds Accumulated funds Designated funds - Other funds	12 13	2,614,089 1,895,326	2,536,952 1,337,369
Total unrestricted funds	<u> </u>	4,509,415	3,874,321
Restricted funds	14	3,805,996	4,861,427
Total funds	- -	8,315,411	8,735,748

STATEMENT OF CHANGES IN FUNDS

for the financial year ended 31 March 2023

<u>2023</u>	Note	At 1 April 2022 \$	Surplus / (deficit) for the year \$	Transferred in / (out) \$	At 31 March 2023 \$
UNRESTRICTED FUNDS Accumulated funds	12	2,536,952	647,137	(570,000)	2,614,089
Designated funds Other funds Total unrestricted funds	13	1,337,369 3,874,321	(12,043) 635,094	570,000 -	1,895,326 4,509,415
RESTRICTED FUNDS	14	4,861,427	(1,055,431)	-	3,805,996
TOTAL FUNDS		8,735,748	(420,337)	-	8,315,411
<u>2022</u>	Note	At 1 April 2021 \$	Surplus / (deficit) for the year \$	Transferred \$	At 31 March 2022 \$
2022 UNRESTRICTED FUNDS Accumulated funds	Note	2021	(deficit) for the year		2022
UNRESTRICTED FUNDS		2021 \$	(deficit) for the year \$		2022 \$
UNRESTRICTED FUNDS Accumulated funds Designated funds Other funds	12	2021 \$ 2,263,202 1,348,179	(deficit) for the year \$ 273,750 (10,810)		2022 \$ 2,536,952 1,337,369

STATEMENT OF CASH FLOWS

for the financial year ended 31 March 2023

	Note	<u>2023</u> \$	<u>2022</u> \$
Cash flows from operating activities			
Net deficit for the year		(420,337)	(501,832)
Adjustments for:			
Amortisation of deferred capital grants	10	(147,676)	(19,835)
Depreciation - general	5	532,013	513,056
Depreciation - care and share grants	5	69,287	17,665
Interest on lease liabilities	11(c)	6,072	10,077
Gain on disposal of plant and equipment		-	(2,419)
Interest income		(39,497)	(8,337)
Operating cash flow before working capital changes		(138)	8,375
Change in wanting conital.			
Change in working capital: Inventories		1 550	0.251
Other receivables		1,558	2,351
Cash restricted in use		60,413 1,055,431	(19,221) 764,772
Other payables		(48,941)	35,264
Net cash flows generated from operating activities		1,068,323	791,541
Cash flows from investing activities			
Interest income		39,497	8,337
Acquisition of plant and equipment	5	(109,775)	(456, 120)
Grant received for acquisition of plant and equipment		290,000	-
Net cash flows generated from/(used in) investing activities		219,722	(447,783)
Cash flows from financing activities			
Cash flows from financing activities Interest paid	11/b)	(6,072)	(10.077)
·	11(b)	· · · /	(10,077)
Repayment of principal portion of lease liabilities		(430,983)	(427,326)
Net cash flows used in financing activities		(437,055)	(437,403)
Net increase/(decrease) in cash and cash equivalents		850,990	(93,645)
Cash and cash equivalents at 1 April		3,495,414	3,589,059
Cash and cash equivalents at 31 March	8	4,346,404	3,495,414

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

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

1. General

The Singapore Association for the Deaf (the "Association") is registered with the Registry of Societies under Societies Act 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 ("\$"), 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 2022. The adoption of these standards did not have any material effect on the financial performance or position of the Association.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

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:

Description	Effective for annual periods beginning on or after
Amendments to FRS 1 and FRS Practice Statement 2 Disclosure of Accounting Policies	1 January 2023
Amendments to FRS 8 Definition of Accounting Estimates	1 January 2023
Amendments to FRS 1 Classification of Liabilities as Current or Noncurrent	1 January 2024
Amendments to FRS 1 Non-current Liabilities with Covenants	1 January 2024
Amendments to FRS 116 <i>Lease Liability in a Sale and Leaseback</i>	1 January 2024
Amendments to FRS 7 and FRS 107: Supplier Finance Arrangements	1 January 2024

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 2023

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 assets – 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

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

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

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 in 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

3. Significant accounting judgments and estimates

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

3.1 Judgments 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

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

	<u>2023</u>	<u>2022</u>
	\$	\$
Total proceeds (A)	347,374	409,088
Total expenses (B)	(26, 124)	(3,567)
	321,250	405,521
Fundraising efficiency ratio (B/A)	8%	1%

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) for the financial year ended 31 March 2023

5. Plant and equipment

	Right-of-use of leasehold land \$	Building renovation \$	Computers and equipment \$	Furniture and equipment \$	<u>Total</u> \$
Cost:					
At 1 April 2021	1,958,281	934,116	85,935	576,815	3,555,147
Additions	-	418,575	39,100	158,151	615,826
Disposals	-	-	(29,785)	(38,807)	(68,592)
At 31 March 2022	1,958,281	1,352,691	95,250	696,159	4,102,381
Additions	4,627	8,571	-	101,204	114,402
Written off		-	(1,570)	(40,543)	(42,113)
At 31 March 2023	1,962,908	1,361,262	93,680	756,820	4,174,670
Accumulated depreciation:	005.007	040.004	54.000	101 ==1	0.405.077
At 1 April 2021	695,837	913,304	51,662	464,574	2,125,377
Depreciation	420,815	39,318	17,096	53,492	530,721
Disposals		<u> </u>	(15,854)	(38,807)	(54,661)
At 31 March 2022	1,116,652	952,622	52,904	479,259	2,601,437
Depreciation	421,476	87,515	15,879	76,430	601,300
Written off	-	<u>-</u>	(1,570)	(40,543)	(42,113)
At 31 March 2023	1,538,128	1,040,137	67,213	515,146	3,160,624
Carrying amount: At 31 March 2023	424,780	321,125	26,467	241,674	1,014,046
At 31 March 2022	841,629	400,069	42,346	216,900	1,500,944

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

<u>2023</u>	<u>2022</u>
\$	\$
109,775	456,120
-	120,606
4,627	39,100
114,402	615,826
	\$ 109,775 - 4,627

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

5. Plant and equipment (Continued)

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

	<u>2023</u> \$	<u>2022</u> \$
Depreciation - general	532,013	513,056
Depreciation - care and share	69,287	17,665
	601,300	530,721

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>2023</u> \$	<u>2022</u> \$
Consumable supplies, at cost	11,619	13,177

7. Other receivables

	<u>2023</u>	<u>2022</u>
	\$	\$
Interest receivables	36,930	1,695
Deposit	100,800	100,800
Prepayments	52,764	92,189
MOE grant receivables	213,117	205,916
Sundry debtors	1,000	64,424
	404,611	465,024

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

8. Cash and bank balances

	<u>2023</u> \$	<u>2022</u> \$
Cash at bank	3,714,948 700	7,621,141 700
Cash on hand Fixed deposits	4,401,752	700,000
Pledged deposits Cash and bank balances as per statement of	35,000	35,000
financial position	8,152,400	8,356,841
Less: restricted in use (Note 14)	(3,805,996)	(4,861,427)
Cash and cash equivalents as per statement of cash flows	4,346,404	3,495,414

The fixed deposits have an average maturity of 3 to 12 (2022: 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 3.70% (2022: 0.25% to 0.40%) per annum.

9. Other payables

	<u>2023</u>	<u>2022</u>	
	\$	\$	
Accruals and other payables	28,224	361,300	
Grants received in advance	506,732	217,538	
Fees received in advance	<u> </u>	5,059	
	534,956	583,897	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

10. Deferred capital grants

	<u>2023</u> \$	<u>2022</u> \$
At 1 April	132,862	32,091
Received during the year	290,000	120,606
Amortisation	(147,676)	(19,835)
At 31 March	275,186	132,862
Not later than one year	79,501	107,734
Later than one year but not later than five years	195,685	25,128
Later than one year bacheriater than the years	275,186	132,862

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

	Right-of-use of leasehold land \$	Computers and equipment \$	<u>Total</u> \$
At 1 April 2021	1,262,444	23,287	1,285,731
Additions	-	39,100	39,100
Discharged	-	(13,931)	(13,931)
Depreciation	(420,815)	(11,822)	(432,637)
At 31 March 2022	841,629	36,634	878,263
Lease modification	4,627	-	4,627
Depreciation	(421,476)	(10,994)	(432,470)
At 31 March 2023	424,780	25,640	450,420

b) Lease liabilities

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

	<u>2023</u> \$	<u>2022</u> \$
Current	434,881	430,325
Non-current	22,242	453,154
	457,123	883,479

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

11. Lease liabilities (Continued)

b) Lease liabilities (Continued)

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

		Non-cash changes						
				Modification of lease	Accretion of			31 March
	1 April 2022 \$	Cash flows	Additions \$	liability \$	interests \$	Disposal \$	Transfer \$	2023 \$
Lease liabilities	·	-	•	•	•	·	·	·
- Current	430,325	(437,055)	-	4,627	6,072	-	430,912	434,881
- Non-current	453,154	-	-	-	-	-	(430,912)	22,242
	883,479	(437,055)	-	4,627	6,072	-	-	457,123

		Non-cash changes						
	1 April 2021 \$	Cash flows	Additions	Modification of lease liability \$	Accretion of interests	Disposal \$	Transfer \$	31 March 2022 \$
Lease liabilities								
- Current	427,379	(437,403)	39,100	-	10,077	(4,609)	395,781	430,325
- Non-current	860,676	-	-	-	-	(11,741)	(395,781)	453,154
	1,288,055	(437,403)	39,100		10,077	(16,350)	-	883,479

Within the total lease liabilities, there is \$428,702 (2022: \$841,629) 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

11. Lease liabilities (Continued)

c) Amounts recognised in profit or loss

	<u>2023</u>	<u>2022</u>	
	\$	\$	
Depreciation of right-of-use assets	432,470	432,637	
Interest expense on lease liabilities	6,072	10,077	
	438,542	442,714	

d) Total cash outflow

The Association had total cash outflows for leases of \$437,055 (2022: \$437,403).

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 2022 \$	Surplus \$	Transferred out \$	At 31 March 2023 \$
2023 Unrestricted fund - Association	2,536,952	647,137	(570,000)	2,614,089
	At 1 April 2021 \$	Surplus \$	Transferred \$	At 31 March 2022 \$
2022 Unrestricted fund - Association	2,263,202	273,750	<u>-</u>	2,536,952

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) for the financial year ended 31 March 2023

Other funds 13.

	Note	At 1 April 2022 \$	Deficit \$	Transferred in / (out)	At 31 March 2023 \$
2023 Unrestricted Designated Funds Other funds					
- Special activities fund	15.1	116,904	(12,043)	_	104,861
- Special event fund	15.1	900,000	(12,043)	(900,000)	104,001
- General fund	15.3	320,465	_	1,470,000	1,790,465
- Concrai fund	10.0	1,337,369	(12,043)	570,000	1,895,326
	Note	At 1 April 2021 \$	Deficit \$	Transferred \$	At 31 March 2022 \$
2022 Unrestricted Designated Funds 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
	_	1,348,179	(10,810)	-	1,337,369

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) for the financial year ended 31 March 2023

14. **Restricted funds**

<u>2023</u>	Note	At 1 April 2022 \$	Surplus / (Deficit) \$	Transferred in / (utilised) Accumulated funds \$	At 31 March 2023 \$
Accumulated funds					
Restricted accumulated funds					
for schools					
- MVS		974,506	(316,780)	-	657,726
Other restricted funds					
- Care and Share	15.4	49,862	(49,862)	-	-
 Itinerant Support Services 	15.5	179,498	(264,131)	-	(84,633)
- Deaf Access Services	15.6	118,519	(263,820)	-	(145,301)
- Community Services	15.7	278,930	17,645	(27,108)	269,467
- Communtiy Service - DeafBlind	15.8	-	5,959	27,108	33,067
 Special activities fund 	15.9	1,340,988	(212,382)	-	1,128,606
 Social Group of the Deaf fund 	15.10	70,832	675	-	71,507
- MILK fund	15.11	2,959	-	-	2,959
- MVS fund	15.12	354,493	-	-	354,493
- SADeaf Hearing Care Centre fund	15.13	1,102,852	21,743	-	1,124,595
 Tertiary education fund 	15.14	52,430	-	-	52,430
- Welfare fund	15.15	39,047	-	-	39,047
- Training fund	15.16	10,076	-	-	10,076
- Pupil welfare assistance fund	15.17	88,202	4,477	-	92,679
- Development fund	15.18	111,241	(9,170)	-	102,071
- SE Edu Assist fund	15.19	81	319	-	400
- Equipment fund	15.20	2,760	-	-	2,760
 School pocket money fund 	15.21	480	270	-	750
- MOE financial assistance scheme	15.23	83,671	9,626	-	93,297
Total other restricted funds	_	3,886,921	(738,651)	-	3,148,270
Total restricted funds	=	4,861,427	(1,055,431)	-	3,805,996

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

14. Restricted funds (Continued)

<u>2022</u>	Note	At 1 April 2021 \$	Surplus / (Deficit) \$	Transferred in / (utilised) Accumulated funds	At 31 March 2022
Accumulated funds					
Restricted accumulated funds					
for schools					
- MVS		951,040	23,466	-	974,506
Other restricted funds					
- 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	153,921	(35,402)	-	118,519
- Community Services	15.7	140,691	138,239	-	278,930
 Special activities fund 	15.9	1,386,837	(45,849)	-	1,340,988
- Social Group of the Deaf fund	15.10	69,253	1,579	-	70,832
- MILK fund	15.11	2,959	-	-	2,959
- MVS fund	15.12	354,493	-	-	354,493
- SADeaf Hearing Care Centre fund	15.13	1,051,529	51,323	-	1,102,852
- Tertiary education fund	15.14	52,430	-	-	52,430
- Welfare fund	15.15	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	89,064	22,177	-	111,241
- 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
Total other restricted funds	_	4,675,159	(788,238)	-	3,886,921
Total restricted funds	=	5,626,199	(764,772)	-	4,861,427

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

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 Deafblind Programme aims to provide support and training for persons who have both hearing and vision loss, to be equipped with skills necessary for communication and daily living. It also aims to build a community among clients where they can give and receive emotional and practical support.
- 15.9 Special activities fund was established to implement programmes/activities for children, which are funded by the Children's Charities Association of Singapore.
- 15.10 Social Group of the Deaf ("SGD") fund, formerly known as Deaf Development fund was established to fund:
 - (a) Any shortfall in SGD annual operating expenses excluding programme fees.
 - (b) Delegates going overseas to attend World Federation of the Deaf meetings / conferences and 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.
- 15.11 Mainly I Love Kids ("MILK") fund was established to support programmes, which develop children to be contributing members of Association.
- 15.12 MVS fund was established to provide any shortfall in the expenditure of the Mountbatten Vocational School.
- 15.13 SADeaf Hearing Care Centre fund was established to fund the recurring expenses of the centre.
- 15.14 Tertiary education fund comprises the Lye Swee Peng, Seow Kuan, Lim Chin Liong, Madam C K Ng and Tertiary education funds. The fund is used for providing scholarships and bursaries to Deaf students.
- 15.15 Welfare fund was established to supplement financial assistance such as financial grants and hearing aids to the needy clients. Parent Support Group Fund is one-off seed funding of \$2,500 for each school to enhance its partnership efforts with parents and to try out new ideas to engage parents. The seed funding can also be used to support SPED schools that wish to set up PSGs, or enhance the current level of parental engagement with schools that already have a PSG.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

15. Funds (Continued)

Restricted funds (Continued)

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

	<u>2023</u>	<u> 2022</u>
	\$	\$
Salaries and other short-term employee benefits	433,827	431,476
Post-employment benefits - contribution to CPF	46,687	51,106
	480,514	482,582

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. There were no reimbursements for out-of-pocket expense.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

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)

	<u>2023</u>	<u>2022</u>
	No. of key	No. of key
	management personnel	management personnel
Remuneration band		
\$100,001 to \$200,000	3	2
\$100,000 and below	2	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:

	<u>2023</u>	<u>2022</u>
	\$	\$
Financial assets measured at amortised cost		
Other receivables (excluding prepayments)	351,847	372,835
Cash and bank balances	8,152,400	8,356,841
Total financial assets measured at amortised cost	8,504,247	8,729,676
Financial liabilities measured at amortised cost		
Other payables (excluding deferred grant income, grants and		
fees received in advance)	28,224	361,300
Total financial liabilities measured at amortised cost	28,224	361,300

18. Fair value of financial instruments

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

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 \$8,152,400 (2022: \$8,356,841). 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

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.

2023	Carrying amount	Contractual cash flows	One year or less	Two to five years
	\$	\$	\$	\$
<u>Financial assets</u>				
Other receivables (excluding				
prepayments)	351,847	351,847	351,847	-
Cash and bank balances	8,152,400	8,152,400	8,152,400	-
Total undiscounted financial assets	8,504,247	8,504,247	8,504,247	-
Financial liabilities				
Other payables (excluding deferred grant income, grants and fees				
received in advance)	28,224	28,224	28,224	-
Lease liabilities	457,123	459,486	436,938	22,548
Total undiscounted financial liabilities	485,347	487,710	465,162	22,548
Total net undiscounted financial				
assets/(liabilities)	8,018,900	8,016,537	8,039,085	(22,548)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

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)

2022	Carrying amount \$	Contractual cash flows	One year or less	Two to five years
Financial assets				
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	-
Financial liabilities				
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)

20. Tax deductible donations

	<u>2023</u> \$	<u>2022</u> \$
Tax deductible donations received during the year	401,219	453,265

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

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 2023 and 31 March 2022 are as follows:

		<u>2023</u> \$	<u>2022</u> \$	Increase/ (Decrease) %
Α	Unrestricted funds	2,614,089	2,536,952	3.04
В	Designated / restricted funds	5,701,322	6,198,796	(8.03)
С	Total funds	8,315,411	8,735,748	(4.81)
D	Total annual operating expenditure (unrestricted funds)	1,483,822	1,426,970	3.98
E	Ratio of unrestricted funds to annual operating expenditure for total unrestricted			
	funds (A/D)	1.76	1.78	

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2023

23. Comparative information

Certain comparative amounts have been reclassified in order to conform to the current year's presentation. As the reclassification involves items within the statement of financial position, there is no impact on the statement of financial activities or statement of cash flows.

	As previously reported	Reclassification	As reclassified \$
1 April 2021 Statement of financial position: Unrestricted funds:			
Accumulated funds	2,272,829	(9,627)	2,263,202
Total unrestricted funds Restricted funds	3,621,008 5,616,572	(9,627) 9,627	3,611,381 5,626,199
31 March 2022 Statement of financial position: Unrestricted funds: Accumulated funds	2,546,579	(9,627)	2,536,952
Total unrestricted funds Restricted funds	3,883,948 4,851,800	(9,627) 9,627	3,874,321 4,861,427

24. Authorisation of financial statements for issue

The financial statements for the financial year ended 31 March 2023 were authorised for issue in accordance with a resolution of the Executive Council of the Association on 27 July 2023.

FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

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

STATEMENT OF FINANCIAL POSITION - ASSOCIATION

for the financial year ended 31 March 2023

	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>	\$	\$
Non-current asset		
Plant and equipment	819,914	1,259,730
Current assets		
Inventories	5,012	7,108
Other receivables	435,872	598,539
Cash and bank balances	7,032,662	6,885,307
	7,473,546	7,490,954
	, , , , , , ,	,,
Total assets	8,293,460	8,750,684
LIABILITIES		
Non-current liability		
Lease liabilities	-	424,733
Deferred capital grant	180,770	-
. •	180,770	424,733
Current liabilities		
Accruals	259,049	349,653
Lease liabilities	428,702	424,202
Deferred capital grant	69,287	87,365
	757,038	861,220
Total liabilities	937,808	1,285,953
NET ASSETS	7,355,652	7,464,731
<u>FUNDS</u>		
Haractrista d france		
Unrestricted funds	0.044.000	0.500.050
- Accumulated funds	2,614,089	2,536,952
- Designated funds	1,895,326	1,337,369
Total unrestricted funds	4,509,415	3,874,321

STATEMENT OF FINANCIAL POSITION - ASSOCIATION (CONTINUED)

(Continued)	<u>2023</u> \$	<u>2022</u> \$
Restricted funds		
- ISS	(84,633)	179,498
- DAS	(145,301)	118,519
- CAS	· -	49,862
- CS	269,467	278,930
- CS-DeafBlind	33,067	-
- Special activities fund	1,128,606	1,340,988
- Social Group of the Deaf fund	71,507	70,832
- MILK fund	2,959	2,959
- MVS fund	354,493	354,493
- SADeaf Hearing Care Centre fund	1,124,595	1,102,852
- Tertiary education fund	52,430	52,430
- Welfare fund	39,047	39,047
Total restricted funds	2,846,237	3,590,410
Total funds	7,355,652	7,464,731

STATEMENT OF FINANCIAL ACTIVITIES - ASSOCIATION

	Unre	stricted fund	ds	Res	tricted funds	i	2023	2022
	_	Designate	ed funds					
	Unrestricted funds - SADeaf	Special activities fund	Other funds	Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
NCOME	\$	\$	\$	\$	\$	\$	\$	\$
ncome from generated funds								
Voluntary income								
Amortisation of deferred capital grants	87,365	-	-	39,943	-	-	127,308	-
Donations	653,251	_	_	15,888	_	_	669,139	243,219
Grants for rental of land	427,534	_	_	-	_	_	427,534	426,545
Other grants and sponsorships	548,959	_	_	124,280	-	-	673,239	732,533
Activities for generating funds	2 : 2,300							
Fundraising income	347,374	-	_	-	_	-	347,374	409,088
Collection from events	· -	-	-	6,460	65,998	-	72,458	78,759
Fixed deposits income								
Interests	38,319	-			-		38,319	5,882
	2,102,802	-		186,571	65,998	-	2,355,371	1,896,026
ncome from charitable activities								
Grants for assistive devices	-	-	-	195,607	-	-	195,607	195,515
Grant from SGE / Community Chest	-	-	-	327,888	-	-	327,888	135,288
Grant from MSF	-	-	-	76,225	-	-	76,225	82,143
Grant from MOE	-	-	-	1,216,417	-	-	1,216,417	869,550
Grant from TOTE Board	-	-	-	589,886	-	-	589,886	588,848
Community chest support fund	-	-	-	-	-	-	-	50,000
Members subscription	8,589	-	-	-	-	-	8,589	7,648
Programme income	-	-	-	173,478	-	-	173,478	272,593
nterpretation fees collected	-	-	-	88,244	-	-	88,244	71,261
Sign language books	-	-	-	480	-	-	480	1,190
Sales of assistive devices		-	-	102,359	-	-	102,359	98,627
	8,589	_	<u> </u>	2,770,584	<u> </u>		2,779,173	2,372,663

STATEMENT OF FINANCIAL ACTIVITIES – ASSOCIATION (CONTINUED) for the financial year ended 31 March 2023

	Unre	stricted fund	ds	Res	tricted funds	}	2023	2022
		Designate	ed funds					
(CONTINUED)	Unrestricted funds - SADeaf	Special activities fund	Other funds	Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
NCOME	\$	\$	\$	\$	\$	\$	\$	\$
Other income								
Miscellaneous income	8,359	-		1,559	-		9,918	22,356
Total income	2,119,750	_		2,958,714	65,998		5,144,462	4,291,045
EXPENDITURE								
Cost of generating funds								
Fundraising events	26,728	-	-	-	-	-	26,728	3,567
Professional fees & Contract serivce	10,620	-	-	-	-	-	10,620	-
Staff CPF contribution	29,333	-	-	-	-	-	29,333	35,194
Staff salaries	193,900	-	-	-	-	-	193,900	207,393
Staff welfare and training	2,755	-	-	-	-	-	2,755	-
- Fransport	511	-	-	-	-	-	511	-
	263,847	-	-		-	-	263,847	246,154
Charitable activities								
Annual events	2,189	12,043	-	54,615	229,732	-	298,579	246,531
Professional fees and services	54,344	-	-	146,733	-	-	201,077	245,892
Purchase of assistive devices	-	-	-	188,205	-	-	188,205	158,132
Staff CPF contribution	13,626	-	-	385,381	-	-	399,007	373,330
Staff salaries	80,109	-	-	2,472,067	-	-	2,552,176	2,323,061
Staff welfare and training	135	-	-	46,191	-	-	46,326	49,074
Teaching material	-	-	-	6,169	-	-	6,169	2,889
- Transport	18	-	-	21,805	-	-	21,823	17,236
Volunteer expenses	8,854	-	-	2,537	-	-	11,391	6,396
Welfare assistance services					48,318		48,318	4,030
	159,275	12,043	-	3,323,703	278,050	-	3,773,071	3,426,571

STATEMENT OF FINANCIAL ACTIVITIES – ASSOCIATION (CONTINUED) for the financial year ended 31 March 2023

	Unre	estricted fund	ds	Res	tricted funds	2023	2022	
		Designate	ed funds					
(CONTINUED)	Unrestricted funds - SADeaf	Special activities fund	Other funds	Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
CONTINUED/	\$	\$	\$	\$	\$	\$	\$	\$
EXPENDITURE	Ψ	Ψ	•	•	•	•	•	•
Governance and other								
administrative costs								
Communications	9,576	-	-	17,885	-	-	27,461	27,606
Depreciation - general	453,042	-	-	11,646	330	-	465,018	463,843
Depreciation - care and share	-	-	-	69,287	-	-	69,287	17,665
nsurance	4,345	-	-	13,203	-	-	17,548	15,789
nterest on lease liabilities	5,773	-	-	-	-	-	5,773	9,748
liscellaneous expenses	10,981	-	-	2,670	-	-	13,651	13,850
Printing and stationery	6,502	-	-	6,916	-	-	13,418	-
Publication and advertisements	1,659	-	-	199	-	-	1,858	1,118
Rental of office equipment	2,728	-	-	911	-	-	3,639	3,368
Staff CPF contribution	64,786	-	-	-	-	-	64,786	64,599
Staff salaries	443,356	-	-	-	-	-	443,356	454,396
Staff welfare and training	23,242	-	-	-	-	-	23,242	15,462
ransport	743	-	-	-	-	-	743	290
Jpkeep of building and equipment	12,665	-	-	23,058	-	-	35,723	42,139
Jtilities	10,093	-	-	21,027	-	-	31,120	22,590
	1,049,491	-		166,802	330	-	1,216,623	1,169,324
otal expenditure	1,472,613	12,043	_	3,490,505	278,380	_	5,253,541	4,842,049

STATEMENT OF FINANCIAL ACTIVITIES – ASSOCIATION (CONTINUED)

	Unre	estricted fund Designat		Res	tricted funds	2023	2022	
(CONTINUED)	Unrestricted funds - SADeaf \$	Special activities fund	Other funds	Accumulated funds	Special activities fund \$	Other funds* \$	Total funds \$	Total funds \$
Surplus / (deficit) for the financial year	647,137	(12,043)	-	(531,791)	(212,382)	-	(109,079)	(551,004)
Funds transferred (out) / in	(570,000)	-	570,000	(22,418)	-	22,418		
Net movement in funds	77,137	(12,043)	570,000	(554,209)	(212,382)	22,418	(109,079)	(551,004)
Funds brought forward	2,536,952	116,904	1,220,465	626,809	1,340,988	1,622,613	7,464,731	8,015,735
Funds carried forward	2,614,089	104,861	1,790,465	72,600	1,128,606	1,645,031	7,355,652	7,464,731

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

DETAILED INCOME AND EXPENDITURE STATEMENT - ASSOCIATION

	Unrestricted funds	(excluding special activities funds)									
2023	\$	CAS \$	CS \$	CS- DeafBlind \$	ISS \$	DAS \$	ER \$	HCC \$	SGD \$	Total \$	
INCOME	Ť	•	Ť	·	•	•	•	•	•	*	
Income from generated funds											
/oluntary income											
Amortisation of deferred											
capital grants	87,365	39,943	-	-	-	-	-	-	-	127,308	
Donations	653,251	-	10,000	-	-	-	-	-	5,888	669,139	
Grants for rental of land	427,534	-	-	-	-	-	-	-	-	427,53	
Other grants and sponsorships	548,959	-	5,000	2,556	-	116,724	-	-	-	673,23	
Activities for generating funds											
Fundraising income	347,374	-	-	-	-	-	-	-	-	347,37	
Collections from events	-	-	4,455	-	-	-	-	-	2,005	6,46	
Fixed deposit income											
- Interest	38,319	-	-	-	-	-	-	-	-	38,31	
	2,102,802	39,943	19,455	2,556	-	116,724	-	-	7,893	2,289,37	
ncome from charitable activities											
Grants for assistive devices	-	-	-	-	-	-	-	195,607	-	195,60	
Grant from SGE / Community											
Chest	-	-	-	-	327,888	-	-	-	-	327,88	
Grant from MSF	-	-	-	-	76,225	-	-	-	-	76,22	
Grant from MOE	-	-	-	-	184,788	-	1,031,629	-	-	1,216,41	
Grant from TOTE Board	-	-	171,478	88,014	-	330,394	-	-	-	589,88	
Members subscription	8,589	-	-	-	-	-	-	-	-	8,58	
Programme income	-	-	-	-	9,623	163,855	-	-	-	173,47	
nterpretation fees collected	-	-	-	-	-	88,244	-	-	-	88,24	
Sign language books	-	-	-	-	-	480	-	-	-	48	
Sales of assistive devices		-	-	-	-	-		102,359	-	102,35	
	8,589	-	171,478	88,014	598,524	582,973	1,031,629	297,966	-	2,779,17	

DETAILED INCOME AND EXPENDITURE STATEMENT – ASSOCIATION (CONTINUED)

for the financial year ended 31 March 2023

-	Unrestricted funds									
(CONTINUED)	\$	CAS \$	cs \$	DeafBlind \$	ISS \$	DAS \$	ER \$	HCC \$	SGD \$	Total \$
INCOME										
Other income Miscellaneous income	8,359	-	35	-	-	1,524	-	-	-	9,918
Total income	2,119,750	39,943	190,968	90,570	598,524	701,221	1,031,629	297,966	7,893	5,078,464
EXPENDITURE										
Cost of generating funds										
Fundraising events	26,728	-	-	-	-	-	-	-	-	26,728
Professional fees & Contract serivce	10,620	-	-	-	-	-	-	-	-	10,620
Staff CPF contribution	29,333	-	-	-	-	-	-	-	-	29,333
Staff salaries	193,900	-	-	-	-	-	-	-	-	193,900
Staff welfare and training	2,755	-	-	-	-	-	-	-	-	2,755
Transport	511	-	-	-	-	-	-	-	-	511
<u>-</u>	263,847	-	-	-	-	-	-	-	-	263,847
Charitable activities										
Annual events	14,232	-	8,683	2,372	3,382	33,208	-	-	6,970	68,847
Professional fees and services	54,344	10,700	11,698	650	6,996	111,659	4,775	255	-	201,077
Purchase of assistive devices	-	-	-	-	-	-	-	188,205	-	188,205
Staff CPF contribution	13,626	-	19,319	10,345	107,828	103,189	132,902	11,798	-	399,007
Staff salaries	80,109	-	117,119	65,198	701,298	639,025	880,053	69,374	-	2,552,176
Staff welfare and training	135	-	4,449	2,633	11,773	13,127	12,791	1,418	-	46,326
Teaching materials	-	-	-	-	-	6,169	-	-	-	6,169
Transport	18	-	2,296	342	3,179	15,988	-	-	-	21,823
Volunteer expenses	8,854	-	753	257	-	1,279	-	-	248	11,391
_	171,318	10,700	164,317	81,797	834,456	923,644	1,030,521	271,050	7,218	3,495,021

DETAILED INCOME AND EXPENDITURE STATEMENT – ASSOCIATION (CONTINUED)

for the financial year ended 31 March 2023

CONTINUED CAS CS DeafBlind ISS DAS ER HCC SGD Total Total Total Total SS SS SS SS SS SS SS	-	Unrestricted funds	Restricted funds (excluding special activities funds)								
S	(CONTINUED)	CS- CAS CS DeafBlind ISS DAS FR HCC SGD									Total
Governance and other administrative costs Communications 9,576 - 2,045 682 6,130 8,416 - 612 - 27,461 Depreciation - general 453,042 - 627 378 1,449 8,581 - 611 - 464,688 Depreciation - general 453,042 - 662 332 5,110 3,954 1,08 2,037 - 69,287 Insurance 4,345 - 662 332 5,110 3,954 1,108 2,037 - 17,548 Interest on lease liabilities 5,773 - - - - - - - 5,773 Miscellaneous 10,981 - 214 62 929 1,429 - 36 - 13,651 Printing and stationery 6,502 - 1,291 210 1,849 2,828 - 738 - 13,418 Publication relations and advertiseme 1,659	(CONTINUED)	\$	_	_							
Communications 9,576 - 2,045 682 6,130 8,416 - 612 - 27,461 Depreciation - general 453,042 - 69,287 60,287 Insurance 4,345 - 662 332 5,110 3,954 1,108 2,037 - 17,548 Interest on lease liabilities 5,773 662 332 5,110 3,954 1,108 2,037 - 17,548 Interest on lease liabilities 5,773	EXPENDITURE										
Communications 9,576 - 2,045 682 6,130 8,416 - 612 - 27,461 Depreciation - general 453,042 - 627 378 1,449 8,581 - 611 - 464,688 Depreciation - care and share - 69,287 - - - - - - - 69,287 Insurance 4,345 - 662 332 5,110 3,954 1,108 2,037 - 17,548 Interest on lease liabilities 5,773 - - - - - - - - - 5,773 Miscellaneous 10,981 - 214 62 929 1,429 - 36 - 13,651 Printing and stationery 6,502 - 1,291 210 1,849 2,828 - 738 - 13,651 Printing and stationery 6,502 - 149 50 -											
Depreciation - general 453,042 - 627 378 1,449 8,581 - 611 - 464,688 Depreciation - care and share - 69,287 69,287 Insurance 4,345 - 662 332 5,110 3,954 1,108 2,037 - 17,548 Interest on lease liabilities 5,773 5,773 Miscellaneous 10,981 - 214 62 929 1,429 - 36 - 13,651 Printing and stationery 6,502 - 1,291 210 1,849 2,828 - 738 - 13,418 Publication relations and advertiseme 1,659 - 149 50 - 1,858 Rental of office equipment 2,728 - 274 29 304 304 64,786 Staff CPF contributions 64,786 64,786 Staff welfare and training 23,242 - 64,786 Staff welfare and training 23,242 - -											
Depreciation - care and share - 69,287 - - - - - - - 69,287	• • • • • • • • • • • • • • • • • • • •	,	-	,		,	,	-	_	-	•
Insurance 4,345 - 662 332 5,110 3,954 1,108 2,037 - 17,548 Interest on lease liabilities 5,773 - - - - - - 5,773 Miscellaneous 10,981 - 214 62 929 1,429 - 36 - 13,651 13,651 Printing and stationery 6,502 - 1,291 210 1,849 2,828 - 738 - 13,418 Printing and advertiseme 1,659 - 149 50 - - - - - 1,858 Rental of office equipment 2,728 - 274 29 304 304 - - - - 3,639 Staff CPF contributions 64,786 - - - - - - - - -		453,042	-	627	378	1,449	8,581	-	611	-	•
Interest on lease liabilities 5,773 5,773 Miscellaneous 10,981 - 214 62 929 1,429 - 36 - 13,651 Printing and stationery 6,502 - 1,291 210 1,849 2,828 - 738 - 13,418 Publication relations and advertiseme 1,659 - 149 50 1,858 Rental of office equipment 2,728 - 274 29 304 304 3,639 Staff CPF contributions 64,786 64,786 Staff salaries 443,356 443,356 Staff welfare and training 23,242 443,356 Staff welfare and training 12,665 9,818 1,577 311 4,539 6,413 - 400 - 35,723 Utilities 10,093 - 2,167 760 7,889 9,472 - 739 - 31,120 Total expenditure 1,484,656 89,805 173,323 84,611 862,655 965,041 1,031,629 276,223 7,218 4,975,161 Surplus / (deficit) for the financial year 635,094 (49,862) 17,645 5,959 (264,131) (263,820) - 21,743 675 103,303	•		69,287	-	-					-	
Miscellaneous 10,981 - 214 62 929 1,429 - 36 - 13,651 Printing and stationery 6,502 - 1,291 210 1,849 2,828 - 738 - 13,418 Publication relations and advertiseme 1,659 - 149 50 - - - - - 1,858 Rental of office equipment 2,728 - 274 29 304 304 - - - 3,639 Staff CPF contributions 64,786 - - - - - - - 64,786 Staff salaries 443,356 - - - - - - - - - - 443,356 Staff welfare and training 23,242 - - - - - - - - - - - - - - - - - - - </td <td></td> <td>•</td> <td>-</td> <td>662</td> <td>332</td> <td>5,110</td> <td>3,954</td> <td>1,108</td> <td>2,037</td> <td>-</td> <td></td>		•	-	662	332	5,110	3,954	1,108	2,037	-	
Printing and stationery 6,502 - 1,291 210 1,849 2,828 - 738 - 13,418 Publication relations and advertisement Publication relations and advertisement Rental of office equipment 1,659 - 149 50 - - - - - 1,858 Rental of office equipment 2,728 - 274 29 304 304 - - - 3,639 Staff CPF contributions 64,786 -		•	-					-		-	•
Publication relations and advertiseme 1,659 - 149 50 - - - - 1,858 Rental of office equipment 2,728 - 274 29 304 304 - - - 3,639 Staff CPF contributions 64,786 - - - - - - - 64,786 Staff salaries 443,356 - - - - - - - - - 443,356 Staff welfare and training 23,242 -		•	-				•	-		-	•
Rental of office equipment 2,728 - 274 29 304 304 - - - 3,639 Staff CPF contributions 64,786 - - - - - - - - 64,786 Staff salaries 443,356 - - - - - - - - 443,356 Staff welfare and training 23,242 - - - - - - - - 23,242 Transport 743 - - - - - - - - 743 - <t< td=""><td>,</td><td>•</td><td>-</td><td>,</td><td></td><td>1,849</td><td>2,828</td><td>-</td><td>738</td><td>-</td><td>•</td></t<>	,	•	-	,		1,849	2,828	-	738	-	•
Staff CPF contributions 64,786 -		•	-	_	50	-	-	-	-	-	•
Staff salaries 443,356 - - - - - - - - 443,356 Staff welfare and training 23,242 - - - - - - - - - 23,242 Transport 743 - - - - - - - - - 743 Upkeep of building and equipment 12,665 9,818 1,577 311 4,539 6,413 - 400 - 35,723 Utilities 10,093 - 2,167 760 7,889 9,472 - 739 - 31,120 Total expenditure 1,484,656 89,805 173,323 84,611 862,655 965,041 1,031,629 276,223 7,218 4,975,161 Surplus / (deficit) for the financial year 635,094 (49,862) 17,645 5,959 (264,131) (263,820) - 21,743 675 103,303		,	-	274	29	304	304	-	-	-	,
Staff welfare and training 23,242 - - - - - - - 23,242 Transport 743 -<		64,786	-	-	-	-	-	-	-	-	64,786
Transport 743 - - - - - - - - 743 Upkeep of building and equipment 12,665 9,818 1,577 311 4,539 6,413 - 400 - 35,723 Utilities 10,093 - 2,167 760 7,889 9,472 - 739 - 31,120 1,049,491 79,105 9,006 2,814 28,199 41,397 1,108 5,173 - 1,216,293 Total expenditure 1,484,656 89,805 173,323 84,611 862,655 965,041 1,031,629 276,223 7,218 4,975,161 Surplus / (deficit) for the financial year 635,094 (49,862) 17,645 5,959 (264,131) (263,820) - 21,743 675 103,303	Staff salaries	443,356	-	-	-	-	-	-	-	-	443,356
Upkeep of building and equipment 12,665 9,818 1,577 311 4,539 6,413 - 400 - 35,723 Utilities 10,093 - 2,167 760 7,889 9,472 - 739 - 31,120 1,049,491 79,105 9,006 2,814 28,199 41,397 1,108 5,173 - 1,216,293 Total expenditure 1,484,656 89,805 173,323 84,611 862,655 965,041 1,031,629 276,223 7,218 4,975,161 Surplus / (deficit) for the financial year 635,094 (49,862) 17,645 5,959 (264,131) (263,820) - 21,743 675 103,303	Staff welfare and training	23,242	-	-	-	-	-	-	-	-	23,242
Utilities 10,093 - 2,167 760 7,889 9,472 - 739 - 31,120 1,049,491 79,105 9,006 2,814 28,199 41,397 1,108 5,173 - 1,216,293 Total expenditure 1,484,656 89,805 173,323 84,611 862,655 965,041 1,031,629 276,223 7,218 4,975,161 Surplus / (deficit) for the financial year 635,094 (49,862) 17,645 5,959 (264,131) (263,820) - 21,743 675 103,303	Transport	743	-	-	-	-	-	-	-	-	743
Total expenditure 1,049,491 79,105 9,006 2,814 28,199 41,397 1,108 5,173 - 1,216,293 Surplus / (deficit) for the financial year 635,094 (49,862) 17,645 5,959 (264,131) (263,820) - 21,743 675 103,303	Upkeep of building and equipment	12,665	9,818	1,577	311	4,539	6,413	-	400	-	35,723
Total expenditure 1,484,656 89,805 173,323 84,611 862,655 965,041 1,031,629 276,223 7,218 4,975,161 Surplus / (deficit) for the financial year 635,094 (49,862) 17,645 5,959 (264,131) (263,820) - 21,743 675 103,303	Utilities	10,093		2,167	760	7,889	9,472	-	739	-	31,120
Surplus / (deficit) for the financial year 635,094 (49,862) 17,645 5,959 (264,131) (263,820) - 21,743 675 103,303	_	1,049,491	79,105	9,006	2,814	28,199	41,397	1,108	5,173	-	1,216,293
year <u>635,094</u> (49,862) 17,645 5,959 (264,131) (263,820) - 21,743 675 103,303	Total expenditure	1,484,656	89,805	173,323	84,611	862,655	965,041	1,031,629	276,223	7,218	4,975,161
year <u>635,094</u> (49,862) 17,645 5,959 (264,131) (263,820) - 21,743 675 103,303	Surplus / (deficit) for the financial										
Net movement in funds 635,094 (49,862) 17,645 5,959 (264,131) (263,820) - 21,743 675 103,303	, ,	635,094	(49,862)	17,645	5,959	(264,131)	(263,820)	-	21,743	675	103,303
	Net movement in funds	635,094	(49,862)	17,645	5,959	(264,131)	(263,820)	-	21,743	675	103,303

DETAILED INCOME AND EXPENDITURE STATEMENT – ASSOCIATION (CONTINUED)

for the financial year ended 31 March 2023

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

CS-DeafBlind - Deafblind