

ANNUAL REPORT

2023/2024

The Singapore Association
for the Deaf

*The Singapore
Association
For The Deaf*



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VISION

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

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 Ministry of Education (MOE), Ministry of Social and Family Development (MSF), SG Enable (SGE) and Community Chest of Singapore. The Association is also affiliated internationally to the World Federation of the Deaf (WFD) and locally, to the Children's Charities Association (CCA).

Registration

SADeaf is registered with the Registry of Societies (252/55 WEL) and Commissioner of Charities (00057). SADeaf has a Unique Entity Number for Societies (S62SS0061C). SADeaf is governed by its Constitution and is an approved Institution of Public Character (PC000444) from 1 July 2021 to 31 January 2027.

PRESIDENT'S MESSAGE



First appointment as the President on
4 September 2021
Second appointment as the President on
9 September 2023

I am honoured to present the 2023/2024 Annual Report of The Singapore Association for the Deaf (SADeaf). This past year has been a significant one for us as we have made great strides in advancing accessibility and inclusion for the Deaf and Hard-of-Hearing community in Singapore.

One of the highlights of the year was welcoming Mr. Edwin Tong, Minister for Culture, Community and Youth and Second Minister for Law, to our Mountbatten Vocational School (MVS). His visit underscored the government's support for our initiatives and gave us the opportunity to showcase our efforts to empower individuals with disabilities.

In our ongoing mission to enhance accessibility, SADeaf provided sign language interpreters and notetakers at major national events, including the National Day Rally and the Presidential Candidate Broadcast. These efforts ensured that the Deaf community could fully participate in critical national conversations, reflecting our unwavering commitment to inclusivity.

Our fundraising efforts have been particularly remarkable this year. Events like the "Signs will Shine Gala Dinner" and the "Hearts can Hear Charity Concert" not only raised funds but also heightened awareness about the needs and contributions of the Deaf community. I extend my heartfelt gratitude to our corporate partners and individual donors for their unwavering support, which has been instrumental in our success.

We have also introduced new strategic initiatives and forged valuable industry partnerships, which have further propelled our mission. Significant progress has been made in our pursuit of official recognition for Singapore Sign Language, and we are exploring innovative technologies to improve service accessibility for our community. I am excited for the future prospects on how these new innovative technologies and partnerships will drive greater awareness of and positively change accessibility for the Deaf community in society.

I am especially proud of our community engagement initiatives. The Deaf Achievers Awards celebrated the remarkable accomplishments of our members, and events such as the SADeaf Family Day and the Purple Parade highlighted the vibrant and resilient spirit of our community. Furthermore, we are exploring deeper partnership opportunities to help serve the seniors community on hearing health as the Singapore population ages.

Our commitment to good governance is reflected in our adherence to the Governance Evaluation Checklist, ensuring we uphold the highest standards of transparency and accountability. For the second consecutive year, SADeaf was honoured with the Charity Transparency Award 2023 at the Charity Transparency and Governance Awards 2023. Organised by the Charity Council, these awards recognise charities for their transparency, governance, and efforts in building public trust.

I want to extend my deepest thanks to our Executive Council members, staff, volunteers, and community partners for their dedication and hard work. Together, we will continue to strive towards a more inclusive and accessible society for all.

As we look to the future, I am confident that with your continued support, SADeaf will remain at the forefront of providing exceptional services and advocating for the rights of the Deaf, Hard-of-Hearing, and Deafblind community in Singapore.

Thank you for being part of our journey.

Tseng Hao Chun Eric

EXECUTIVE DIRECTOR'S MESSAGE



Appointed on
14 June 2019

The Singapore Association for the Deaf (SADeaf) is proud to celebrate a year of significant growth and impact in serving the Deaf and Hard-of-Hearing community. SADeaf won the Charity Transparency Award (2023) and Enabling Mark (Silver). This augurs well for SADeaf as a social service organisation.

SADeaf remained connected with the international Deaf organisation. A staff member attended the 19th World Congress of the World Federation of the Deaf at Jeju, Korea from 8 to 15 July 2023. The theme was Securing Human Rights in Times of Crises. Another staff attended the World Association of Sign Language Interpreters Conference from 4 to 9 July 2024 at Jeju, Korea with the theme of Shaping Our World For A Better Future. The two staff had shared their learning and experiences with the Deaf community.

SADeaf's programmes for Deaf, Hard-of-Hearing and Deafblind clients saw large increases in some areas. The Community Services department saw a remarkable 39% surge in new clients served, demonstrating the growing demand for SADeaf's support. The Itinerant Support Service saw an increase of 9% in the number of students using the service, as the team strives to benefit more students with hearing loss. The Deafblind programme continued to serve 36 clients during the year in the area of independent living and communication.

The Deaf Studies team under Deaf Access Services saw a boom of 28% increase in participants, reflecting a heightened interest in Singapore Sign Language (SgSL) and a return to in-person learning post-pandemic. The preference for onsite participation showed a rise of 40% while online classes dropped by 58%. The linguistic research team working on garnering SgSL signs achieved an increase of 49% and 43% rise in concepts (words) and variants (signs) respectively. Interpretation service soared by 30%, with service hours rising 31%, as the community re-engaged in activities. For notetaking service, the number of clients served dropped by 9% but the number of hours rendered rose by 30%. The increased complexity of cases led to the average number of hours required per client to rise by 33%.

The Hearing Care Centre (HCC) saw a drop of 6% in the number of clients served. Previous year saw a high number of clients, 1,920 vs current year of 1,796 using the HCC service due to the backlog during the Covid-19 situation where most clients could not visit the centre. The Little Hands Bilingual-Bicultural Programme saw a drop of 25% in enrolment as Mayflower Kindergarten started its second classes for children with hearing loss.

Mountbatten Vocational School had an enrollment of 70 students with disabilities. SADeaf's membership rose by 8%.

For fundraising, SADeaf saw an impressive rise of 68%, amounting to \$1,703,811. SADeaf would like to accord special mentions of donation of \$165,238 from Estate of Henry Bolter Deceased, \$75,000 from Kwan Im Thong Hood Cho Temple and \$50,000 from Sian Chay Medical Institution.

Major projects were commenced during the year. The staff team, with great support from the Exco, set up the Video Relay System to benefit the Deaf community, after receiving funding amounting to \$698,740 from Sg Enable.

As SADeaf prepared for the recognition of SgSL in Singapore, it had the opportunity to share it with President Tharman on 22 April 2024 in SADeaf.

On 24 February and 11 May 2024, the executive council members and senior staff had fruitful strategic planning sessions.

On behalf of SADeaf, we thank all supporters, volunteers and donors for their contributions. Our heartfelt appreciation to our dedicated executive council members and staff for working harmoniously together towards the goals of the organisation adopting best practices and good governance.

Judy Lim

PATRON AND TRUSTEES

PATRON



Mr Edwin Tong Chun Fai
Minister for Culture, Community
and Youth and Second Minister
for Law

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 (EXCO)

FY2023/2025

As at 31st March 2024



MR TSENG HAO CHUN ERIC

President

Elected during Annual General Meeting (AGM) held on 9 September 2023. Elected as President during the AGM held on 4 September 2021. Joined EXCO in 2017.



MR GREGORY WEE CHONG YEOW*

Vice President, MVS School Management Committee from 8 December 2023 onwards.

Co-opted on 8 December 2023 into the Executive Council to replace Mr Jeremy Chan Sek Wai. Elected as Vice President of MVS School Management Committee during AGM 4 September 2021. Joined EXCO in 2009.



MR CHAN SEK WAI JEREMY*

Vice President, MVS School Management Committee until 8 December 2023.

Elected during AGM held on 9 September 2023. Elected as Honorary Assistant Secretary during AGM 4 September 2021 till 31 December 2022. Co-opted as Honorary Secretary on 1 January 2023. Joined Exco in 2017.



MS WONG EE KEAN*

Vice President, Deaf Education Committee

Elected during AGM held on 9 September 2023. Elected as Vice President of Deaf Education Committee during AGM held on 4 September 2021. Joined EXCO in 2016.



MS TAN KIAN WAH VALERIE*

Vice President, Community Services Committee

Elected during AGM held on 9 September 2023. Elected as Council Member during AGM held on 4 September 2021.



MR ONG TECK BOON EDWIN

Vice President, Deaf Access Services Committee

Elected during AGM held on 9 September 2023. Co-opted as Vice President, Deaf Access Services Committee on 9 October 2023. Elected as Council Member during AGM held on 9 September 2023.

*Denotes hearing persons



MR TAN SOO PHAY ERIC*

Honorary Secretary

Elected during AGM held on 9 September 2023. Elected during AGM held on 4 September 2021 as Honorary Treasurer.



MR TAN PANG TOON*

Council Member

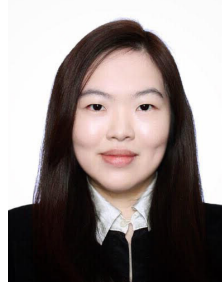
Elected during AGM held on 9 September 2023.



DR ANNABELLE LEONG CHOOI KIEN*

Council Member

Elected during AGM held on 9 September 2023. Co-opted as Council Member wef 20 January 2023.



MS SHEENA LEE

Honorary Assistant Secretary

Elected during AGM held on 9 September 2023. Elected as Council Member during AGM 4 September 2021. Co-opted as Council Member wef 18 February 2021.



MS TAN KENG YONG JORENA

Council Member

Elected during AGM held on 9 September 2023.



DR VRIZLYNN THING*

Council Member

Elected during AGM held on 9 September 2023. Co-opted as Council Member wef 10 July 2023.



MR TOWNROW IAN HUGH ALAN*

Honorary Treasurer

Elected during AGM held on 9 September 2023.



MS JASMINE YAN ZIYUN

Council Member

Elected during AGM held on 9 September 2023. Co-opted as Council Member wef 8 September 2022.



MS CLAIRE NAZAR*

Council Member

Co-opted into the Executive Council on 22 September 2023.

*Denotes hearing persons

CORPORATE GOVERNANCE

GOVERNANCE EVALUATION CHECKLIST

S/N	Code guideline	Code ID	Response
Board Governance			
1	Induction and orientation are provided to incoming governing board members upon joining the Board.	1.1.2	Complied
	Are there governing board members holding staff appointments? (skip items 2 and 3 if "No")		No
2	Staff does not chair the Board and does not comprise more than one third of the Board.	1.1.3	
3	There are written job descriptions for the staff's executive functions and operational duties, which are distinct from the staff's Board role.	1.1.5	
4	<p>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.</p> <p>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.</p>	1.1.7	Complied
5	All governing board members must submit themselves for re-nomination and re-appointment, at least once every 3 years.	1.1.8	Complied
6	The Board conducts self-evaluation to assess its performance and effectiveness once during its term or every 3 years, whichever is shorter.	1.1.12	Complied
	Is there any governing board member who has served for more than 10 consecutive years? (skip item 7 if "No")		Yes
7	The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years.	1.1.13	Complied
8	There are documented terms of reference for the Board and each of its committees.	1.2.1	Complied

S/N	Code guideline	Code ID	Response
Conflict of Interest			
9	There are documented procedures for governing board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied
10	Governing board members do not vote or participate in decision making on matters where they have a conflict of interest.	2.4	Complied
Strategic Planning			
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied
Human Resource and Volunteer Management			
12	The Board approves documented human resource policies for staff.	5.1	Complied
13	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied
14	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied
	Are there volunteers serving in the charity? (skip item 15 if "No")		Yes
15	There are volunteer management policies in place for volunteers.	5.7	Complied
	Financial Management and Internal Controls		
16	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of the charity's core charitable programmes.	6.1.1	Complied
17	The Board ensures that internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	Complied
18	The Board ensures that reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied
19	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	6.1.4	Complied
20	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied
	Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 21 if "No")		Yes
21	The charity has a documented investment policy approved by the Board.	6.4.3	Complied

S/N	Code guideline	Code ID	Response
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”)		No
23	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	
Strategic Planning			
24	The charity discloses in its annual report — (a) the number of Board meetings in the financial year; and (b) the attendance of every governing board member at those meetings.	8.2	Complied
	Are governing board members remunerated for their services to the Board? (skip items 25 and 26 if “No”)		No
25	No governing board member is involved in setting his own remuneration.	2.2	
26	The charity discloses the exact remuneration and benefits received by each governing board member in its annual report. 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

S/N	Code guideline	Code ID	Response
Strategic Planning			
29	<p>The charity discloses the number of paid staff who satisfies all of the following criteria:</p> <p>(a) the staff is a close member of the family belonging to the Executive Head or a governing board member of the charity;</p> <p>(b) the staff has received remuneration exceeding \$50,000 during the financial year.</p> <p>The information relating to the remuneration of the staff must be presented in bands of \$100,000.</p> <p>OR</p> <p>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.</p>	8.5	Complied
Public Image			
30	<p>The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.</p>	9.2	Complied

Notes:

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

A close member of the family may include the following:

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

NAME OF BANKER, AUDITOR AND LAWYER

Bankers: DBS, OCBC, Standard Chartered Bank

Auditor: Nexia Singapore PAC

External Lawyer: Appointed on need basis

The charity did not appoint any investment advisors and other advisers.

RELATED ENTITIES OF THE CHARITY

The charity has no related entities.

DECLARATION

There are no paid staff who are close members of the family of the Executive Head or Board Member.

DATES OF EXECUTIVE COUNCIL MEETINGS AND ANNUAL GENERAL MEETING FOR FY2023/2024

1. 25 May 2023
2. 27 July 2023
3. 21 September 2023
4. 30 November 2023
5. 25 January 2024
6. 28 March 2024

The Annual General Meeting was held on 9 September 2023.



BOARD ATTENDANCE

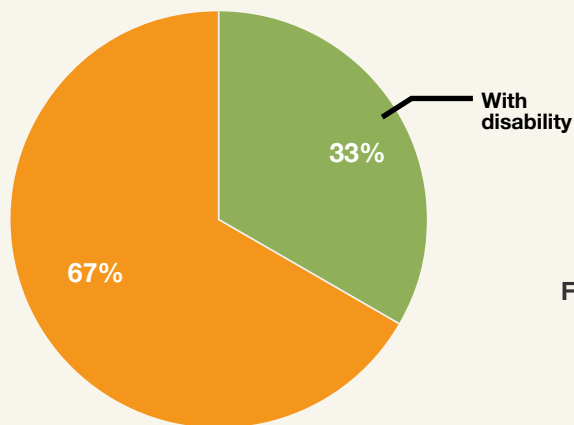
In compliance with the Code of Governance, the information below states the number of Board meetings and Board members' attendance. ("Board" refers to "Executive Council".)

S/N	Name	Occupation	(In the last financial year) Designation	Attendance
1	Mr Tseng Hao Chun Eric	Head of Go-to-Market and Partnerships	President	6/6
2	Mr Gregory Wee Chong Yeow*	Business Development Manager	Vice President, MVS School Management Committee from 8 December 2023 onwards.	4/4
3	Mr Chan Sek Wai Jeremy*	Public Accountant	Vice President, MVS School Management Committee until 8 December 2023.	4/4
4	Ms Wong Ee Kean*	Chief Executive Officer	Vice President, Deaf Education Committee	5/6
5	Ms Valerie Tan Kian Wah*	Principal Consultant	Vice President, Community Services Committee	6/6
6	Mr Ong Teck Boon Edwin	Assistant Model Maker	Vice President, Deaf Access Services Committee	4/4
7	Mr Tan Soo Phay Eric*	Public Accountant	Honorary Secretary	6/6
8	Ms Sheena Lee	Management Consultant	Honorary Assistant Secretary	5/6
9	Mr Townrow Ian Hugh Alan*	Managing Director	Honorary Treasurer	4/4
10	Mr Tan Pang Toon*	Career Mentor	Council Member	3/4
11	Ms Tan Keng Yong Jorena	Assistant Manager	Council Member	4/4
12	Ms Jasmine Yan Ziyun	Legal Associate	Council Member	6/6
13	Dr Annabelle Leong Chooi Kien*	Ear, Nose and Throat Consultant	Council Member	5/6
14	Dr Vrizlynn Thing*	Senior Vice President	Council Member	4/5
15	Ms Claire Nazar*	Senior Legal Counsel	Council Member	3/3

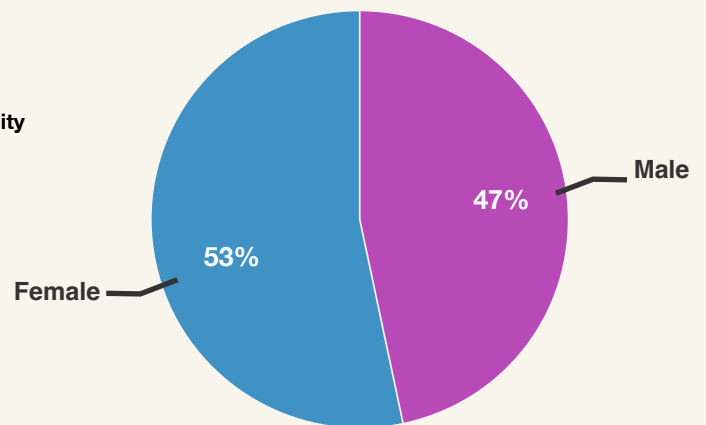
*Denotes hearing persons

BOARD DIVERSITY

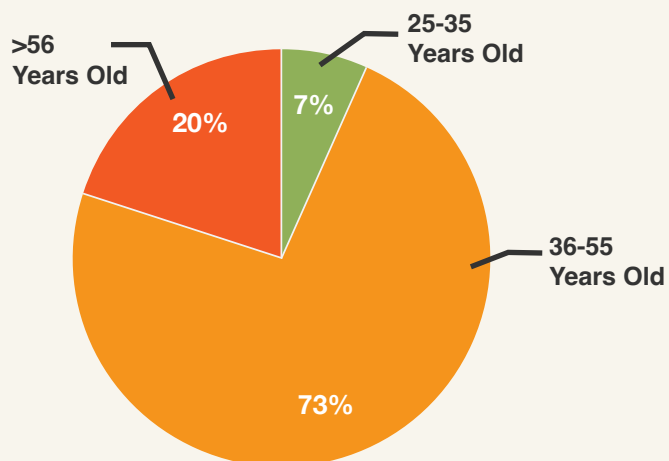
DISABILITY



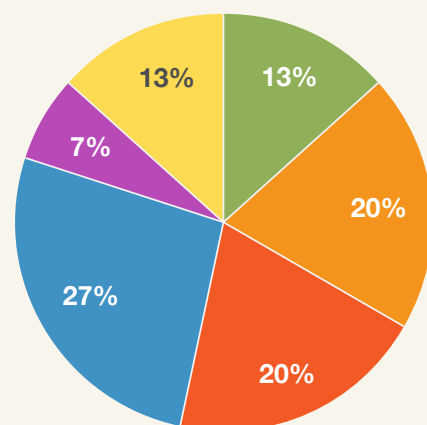
GENDER



AGE



AREA OF EXPERTISE



- Human Resource
- Finance/Accounting
- Legal
- Marketing/Partnerships
- Medical
- Technology

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 Mr Gregory Wee Chong Yeow, who has served on the Board for over 10 consecutive years. Mr Gregory Wee had stepped down at the Annual General Meeting held on 9 September 2023. Mr Chan Sek Wai Jeremy had taken over the role of Vice President of the MVS School Management Committee but later required a year-long medical leave. Consequently, Mr Gregory Wee was co-opted on 8 December 2023 to take on the role until Mr Jeremy Chan recovers.

The Board actively seeks suitable candidates to fill gaps in the skillsets of the current Board and works in collaboration with the Centre for Non-Profit Leadership.

MR GREGORY WEE CHONG YEOW

Joined since 2009

Length of service: 15 years

Position on Executive Council Board:
Vice President of the Mountbatten Vocational School School Management Committee: Chairman of the Fund Development Committee, and Chairman of Nomination Committee

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.

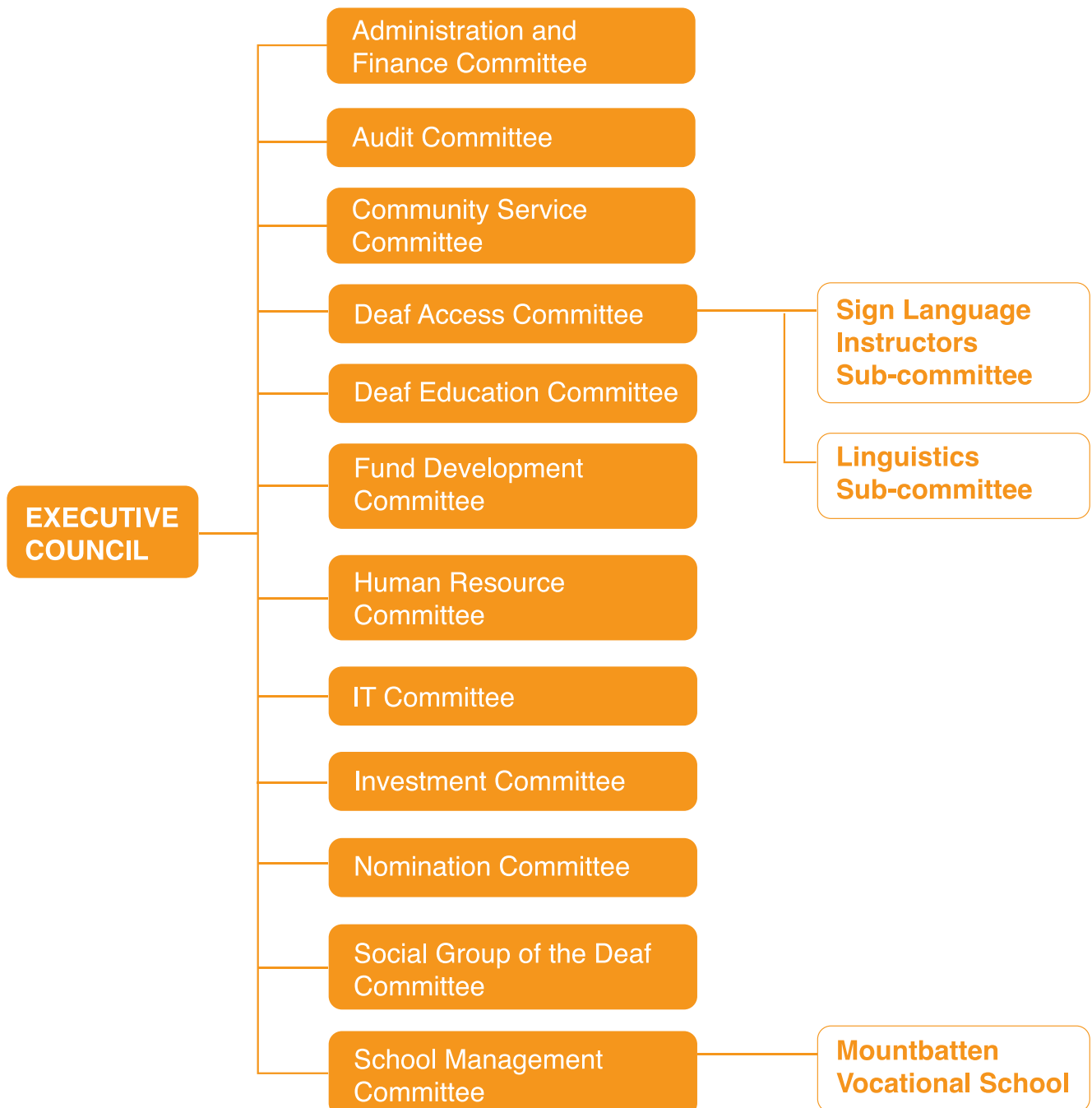
DATA PROTECTION POLICY

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



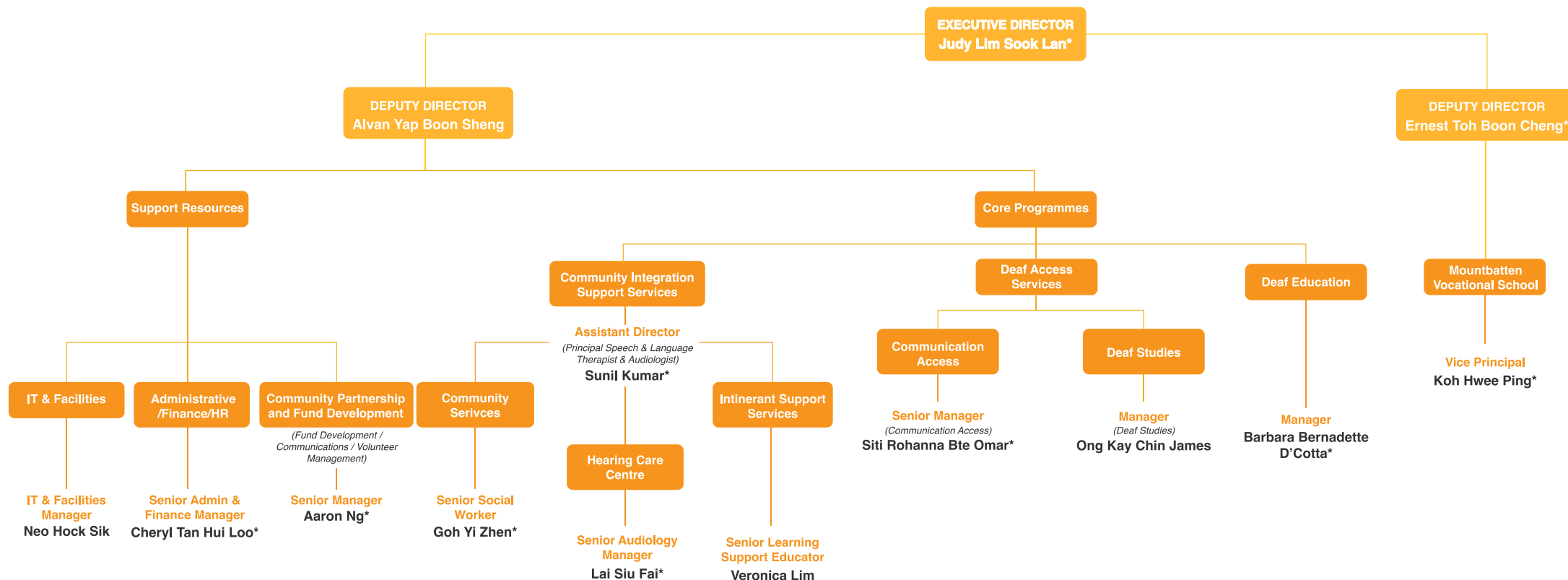
ORGANISATION CHART

As at 31st March 2024



STAFF ORGANISATION CHART

As at 31st March 2024



*Denotes hearing persons

COMMITTEES AND SUB-COMMITTEES

FY2023/2025

As at 31st March 2024



ADMINISTRATION AND FINANCE COMMITTEE

Mr Tan Soo Phay Eric*	Co-chairman, Honorary Secretary
Mr Ian Hugh Alan Townrow*	Co-chairman, Honorary Treasurer
Ms Sheena Lee	Member, Honorary Assistant Secretary
Mr Gregory Wee Chong Yeow*	Member, VP- MVS SMC
Ms Valerie Tan Kian Wah*	Member, VP CSC
Mr Edwin Ong	Member, VP DAC
Ms Wong Ee Kean*	Member, VP DEC
Ms Judy Lim Sook Lan*	Staff, Executive Director
Ms Cheryl Tan Hui Loo*	Staff, Senior Admin and Finance Manager

AUDIT COMMITTEE

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

HUMAN RESOURCE COMMITTEE

Ms Wong Ee Kean*	Chairman
Ms Sheena Lee	Member
Mr Alister Ong*	Member
Ms Amy Teo*	Member
Ms Judy Lim Sook Lan*	Staff, Executive Director
Ms Wan Chee Khum*	Staff, HR Officer

*Denotes hearing persons

FUND DEVELOPMENT COMMITTEE

Mr Gregory Wee Chong Yeow*	Chairman
Mr Tan Pang Toon*	Member
Ms Naomi-Jayne Aldred	Member
Mr Sanjiv Malhotra	Member
Mr Sukhjit Singh	Member
Ms Judy Lim Sook Lan*	Staff, Executive Director
Mr Aaron Ng*	Staff, Senior Manager (Fund Development and Community Partnership)
Mr Sear Hock Rong*	Staff, Assistant Manager (Fund Development and Community Partnership)

COMMUNITY SERVICES COMMITTEE

Ms Valerie Tan Kian Wah*	Chairman
Ms Jasmine Yan	Vice Chairman
Mr Chew Mun Kai Robert	Member
Dr Doreen Tan*	Member
Ms Karen Chua*	Member
Ms Goh Yi Zhen*	Staff, Senior Social Worker
Mr Josiah Liu*	Staff, Acting Senior Social Worker (wef 1 April 2024)
Mr Sunil Kumar*	Staff, Assistant Director/Principal Speech and Language Therapist-cum-Audiologist
Ms Judy Lim Sook Lan*	Staff, Executive Director

SOCIAL GROUP OF THE DEAF COMMITTEE

Mr Johnson Chia Rong Xi	Chairman
Ms Ling Sin Yee	Event Planning
Ms Sebrina Ng Xian Yin	Publicity
Mr Josiah Liu*	Staff, Acting Senior Social Worker
Ms Connie Ng*	Staff, Programme Executive

*Denotes hearing persons

DEAF ACCESS COMMITTEE

Mr Edwin Ong	Chairman
Mr Dennis Tan Lian Seng	Representative, Linguistics Sub-committee
By rotation from instructor	Representative, SL Instructors Sub-committee
Ms Jorena Tan	Exco Member
Mr Alvan Yap Boon Sheng	Staff, Deputy Director
Ms Hanna Omar*	Staff, Senior Manager (DAS - Communication Access)
Mr Ong Kay Chin James	Staff, Manager (DAS - Deaf Studies)
Ms Elaine Chan*	Staff, Research Linguist

SIGN LANGUAGE INSTRUCTORS SUB-COMMITTEE

By rotation of Instructors	Chairman
Mr Philip Choy Peng Lih	Instructor
Mr Dennis Tan Lian Seng	Instructor
Ms Shirley Chew Suat Li	Instructor
Ms Tina Lau Saw Hui	Instructor
Mr Freddie Soh Tiong Leong	Instructor
Mr Tan Jian Hao	Instructor
Ms Elaine Teo Bee Leng	Instructor
Ms Chia Mei Chyi	Instructor
Ms Shalini Gidwani	Instructor
Ms Jennifer Chan Kee Tiang	Instructor
Ms Neoh Yew Kim	Instructor
Mr Ong Kay Chin James	Staff, Manager (DAS - Deaf Studies)
Mr Moses Chan Ka Wai	Staff, Deaf Access Officer

LINGUISTICS SUB-COMMITTEE

Mr Dennis Tan Lian Seng	Chairperson
Professor Ng Bee Chin*	Member
Ms Jorena Tan	Member
Mr Alvan Yap Boon Sheng	Staff, Deputy Director
Ms Barbara Bernadette D'Cotta*	Staff, Manager-cum-Trainer
Mr Ong Kay Chin James	Staff, Manager (DAS - Deaf Studies)
Ms Hanna Omar*	Staff, Senior Manager (DAS - Communication Access)
Ms Elaine Chan*	Staff, Research Linguist

*Denotes hearing persons

AWARD VETTING PANEL

Mr Martin Marini*	Chairman
Ms Lau Ee Wun	Touch Silent Club representative
Mr Lee Chong Ding	Wesley Deaf Ministry representative
Ms Quek Hwee Kimberly	2023 Deaf Achiever awardee
Mr Alvan Yap Boon Sheng	Staff, Deputy Director
Mr Barry Ong*	Staff, Communications & Marketing Executive

NOMINATION COMMITTEE

Mr Gregory Wee Chong Yeow*	Chairman
Mr Robert Chew	Member
Mr Ian Hugh Alan Townrow*	Exco Member
Mr Neo Hock Sik	Staff, IT and Facilities Manager
Mr Lim Teng Gen*	Staff, InfoComm Executive

SCHOOL MANAGEMENT COMMITTEE - MVS

Mr Gregory Wee Chong Yeow*	Chairman
Mr Tseng Hao Chun Eric	President, SADeaf
Mr Ian Hugh Alan Townrow*	Treasurer
Mr Tan Soo Phay*	Member
Mr Alister Ong*	Member
Ms Daphne Yuan*	Member
Mr Ernest Toh Boon Cheng*	Secretary, Staff, Deputy Director/Administrator MVS
Mr Edison Phang*	Change Management Lead, Staff, MVS
Ms Judy Lim Sook Lan*	Executive Director, Staff, SADeaf

*Denotes hearing persons

DEAF EDUCATION COMMITTEE

Ms Wong Ee Kean*	Chairman
Ms Eunice Huang Mu Hui*	Member
Ms Janis Wong*	Member
Ms Bernadette Pung*	Member
Ms Barbara D'Cotta*	Staff, Manager-cum-Trainer
Mr Alvan Yap Boon Sheng	Staff, Deputy Director

INVESTMENT COMMITTEE

Mr Tseng Hao Chun Eric	Chairman
Mr Tan Soo Phay Eric*	Honorary Secretary
Mr Ian Hugh Alan Townrow*	Honorary Treasurer
Ms Wong Ee Kean*	Vice President
Ms Judy Lim Sook Lan*	Staff, Executive Director
Ms Cheryl Tan Hui Loo*	Staff, Senior Admin and Finance Manager

INFORMATION TECHNOLOGY (IT) COMMITTEE

Mr Anil Malekani*	Chairman
Mr Samer Parmer*	Member
Mr Oliver Tian*	Member
Ms Eileen Chua*	Member
Ms Karen Yeong*	Member
Mr Neo Hock Sik	Staff, IT and Facilities Manager
Mr Lim Teng Gen*	Staff, InfoComm Executive

*Denotes hearing persons

ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) INITIATIVES

ESG refers to the framework that considers activities in the areas of environmental, social and governance, and is part of the organisation's strategy. At SADeaf, we have strived to adopt good ESG practices in recent years through the following initiatives:



ENVIRONMENTAL:

Our efforts focus on managing energy efficiency, water and electricity conservation, and general recycling efforts. Measures include phasing out the use of disposable cutlery, transitioning hardcopy print publications to online/digital-only formats for our newsletter (Signal) and annual reports, and accepting donations of used furniture instead of purchasing new items.

SOCIAL:

As a social service organisation, SADeaf has provided numerous programmes over the past 68 years to support the Deaf and Hard-of-Hearing community. We also prioritise employee safety and health, working conditions, diversity and engagement. SADeaf offers an Employee Assistance Programme (EAP) in partnership with Singapore Anglican Community Services for staff seeking external counselling support.

GOVERNANCE:

SADeaf has obtained the Charity Transparency Awards (2016, 2022 and 2023). SADeaf was also a finalist for the Charity Governance Award 2022. We are committed to strengthening our cybersecurity and management structure. Regular reviews of our Standard Operating Procedures and policies cover financial, human resources, information technology, and privacy protection, among other areas. Additionally, we adhere to the Governance Evaluation Checklist (GEC) guidelines in the Code of Governance for Charities and IPCs set by the Commissioner of Charities.

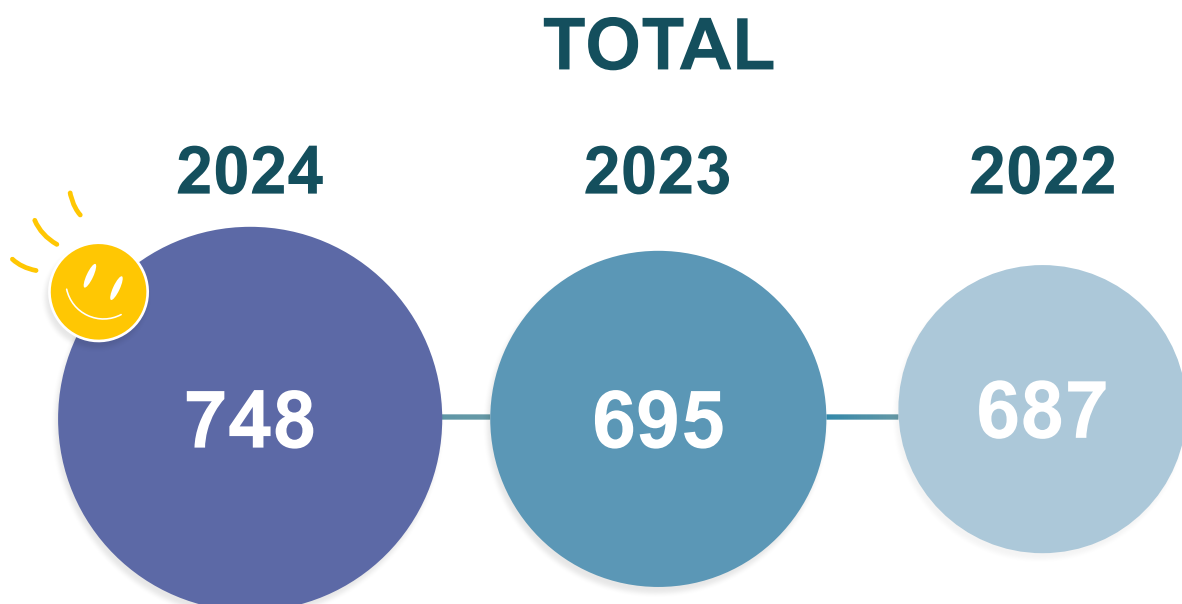


MEMBERSHIP STATISTICS

Membership as at 31st March 2024

Category	Junior	Ordinary	Life	Associate	Honorary	Total
Deaf Members	3	118	347	3	1	472
Hearing Members	0	122	143	10	1	276
Total	3	240	490	13	2	748

Membership as at 31st March 2024



COMMUNITY INTEGRATION SUPPORT SERVICES (CISS)

Community Services Highlights

Breast Cancer Awareness Talk

On 7 June 2023, Breast Cancer Foundation (BCF) held an engagement with 20 clients to enable them to understand better about early detection and monitoring of their health.



Family Day 2023

On 17 June 2023, Community Services (CS) gathered 56 Deaf clients and their families for a one-day trip to Desaru, Malaysia, which included various activities.

National Day @ Gardens by the Bay

On 5 August 2023, Gardens by the Bay invited SADeaf to participate in a memorable National Day at the Meadow, where thousands of participants gathered to watch the live performances. 80 clients and their families enjoyed the Flower and Cloud Dome visits, and viewed the spectacular fireworks.




COMMUNITY SERVICES (CS)

The Community Services 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.


Client numbers

	FY 2023/2024	FY 2022/2023	FY 2021/2022
No. of newly registered clients	117	84	82
Total no. of registered clients	4386**	4645*	6532
No. of clients who changed to new Communication Access Card (CAC)	502	428	504

Active Clients



AGES	NO. OF CLIENTS
10 & Below	66
11-20	221
21-30	318
31-40	476
41-50	601
51-60	955
61-70	700
71-80	570
81-90	425
91+	54
TOTAL	4386



* The total number of registered clients for FY2022/2023 has decreased due to the removal of 1303 clients who are no longer active and 668 clients who are deceased.

** The total number of registered clients for FY2023/2024 is tabulated after removing clients who are no longer active and clients who are deceased, and elders above 91 who are uncontactable.

Casework and counselling

	FY2023/2024	FY2022/2023	FY2021/2022
Total Financial Issues Opened	96	110	71
Total Employment Issues Opened	51	58	35
Total Other Case Management Issues Opened	46	67	22
Total New cases	193	235	128

Financial Assistance

	FY2023/2024	FY2022/2023	FY2021/2022
Total Closed	111	102	71
Total Opened (including of cases brought forward)	145	145	248
Percentage of closed cases	76.55%	70.34%	28.60%

Employment Support

	FY2023/2024	FY2022/2023	FY2021/2022
Total Closed	56	48	15
Total Opened (including of cases brought forward)	98	114	204
Percentage of closed cases	57.14%	42.11%	7.00%

Other Case Management

	FY2023/2024	FY2022/2023	FY2021/2022
Total Closed	41	47	11
Total Opened (including of cases brought forward)	101	100	176
Percentage of closed cases	40.59%	47.00%	6.00%

Community Services Events

	FY2023/2024	FY2022/2023	FY2021/2022
Number of events	49	31	30



Deafblind Programme Highlights

NUMBER OF CLIENTS SERVED

FY 2021/2022	—	20 enrolled in Deafblind Programme
FY 2022/2023	—	36 clients enrolled in Deafblind Programme
FY 2023/2024	—	46 enrolled in Deafblind Programme



Sighted Guide Training

On 21 October 2023, nine intervenors joined the Sighted Guide Training, which was conducted by our Orientation & Mobility (O&M) partner, Guide Dogs Singapore (GDS). The aspiring intervenors walked in the shoes of the Deafblind, to learn about being a Deafblind person and to better support the Deafblind community in future.

ProTactile Sign Language (PTSL)

Between 7 November 2023 and 14 November 2023, the first batch of 14 intervenors underwent four lessons of PTSL to better equip themselves with the necessary skills to communicate with Deafblind persons who are both blind and deaf. Some of our Deafblind clients also went through PTSL classes to learn to communicate with other Deafblind peers in the community.





Therapy Through Touch

There were a total of 5 pottery workshops held on 15 July 2023, 16 September 2023, 21 October 2023, 20 January 2024, and 3 February 2024. The workshops were well received by 17 clients, providing them the opportunity to enjoy activities that primarily engage with the tactile sense.



Spring Chow

This event, held on 2 March 2024, provided participants the opportunity to mingle at a restaurant in Botanic Gardens. It was the first time in years that many Deafblind participants could meet in person again. The event, a chance to gather as a community, warmed many hearts as the participants reconnected with old friends and made new ones.



SADEAF IGNITERS

Igniters, a volunteer group led by both Deaf, Hard-of-Hearing and hearing volunteers, is committed to providing opportunities for clients to connect, learn and grow in the community and make a difference to others.

The group hosted a number of in-person activities during the year. These included a guided tour to the newly opened Bird Paradise, going down to ITE to learn about sublimation printing, a tour to Pulau Semakau Landfill with learnings on sustainability and Singapore's waste management strategies, as well as a coffee painting workshop.



**12 August 2023
- Bird Paradise**





3 November 2023
- Sublimation Printing



25 November 2023
- Pulau Semakau



16 March 2024
- Coffee Painting

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 organised several social events and workshops throughout the year.

The highlight of the year was “SGD Flashback Dinner”, a major celebration held on 13 January 2024. It was attended by 87 participants including clients, volunteers, sponsors, donors and staff. Other events included baking and cooking workshops, visit to the Museum of Ice Cream, learning about farming and indoor agriculture at the Edible Garden City, and a Nagomi art workshop.



27 August 2023
- Museum of Ice Cream





2 September 2023
- Edible Garden City

13 January 2024
- Flashback Dinner



9 March 2024
- Nagomi Workshop

HEARING CARE CENTRE

The Hearing Care Centre (HCC) remains steadfast in its mission to provide comprehensive hearing care services to the community. Staffed by a qualified audiologist and Senior Audiology Manager, the HCC offers a full spectrum of hearing care-related services. In addition to hearing tests and consultations, clients and members can have their earmolds custom-made at the HCC and purchase batteries and other accessories at discounted rates.



Future Outlook:

Looking ahead, the Hearing Care Centre (HCC) remains committed to its mission of providing accessible and high-quality hearing care services. We will continue to innovate, adapt, and collaborate to better serve our community and meet the evolving needs of individuals with hearing loss.

We extend our gratitude to our dedicated staff, supportive partners and valued clients for their continued trust and support.



SERVICES PROVIDED:

- Hearing tests and consultations
- Custom-made earmolds
- Discounted rates on batteries and accessories
- Repair services for earmolds and hearing aids

ACHIEVEMENTS:

- Expanded outreach programmes to reach more individuals with hearing care needs.
- Implemented innovative strategies to enhance service quality and efficiency.
- Continued to provide affordable or free hearing care services to clients.

Objectives:

- To assist in preserving the residual hearing of the Deaf community and develop auditory processing abilities through appropriate means.
- To provide affordable or free quality hearing care services to all clients of SADeaf.

	No. of clients served at HCC	No. of clients at outreach	Repair of ear moulds	Repair of hearing aids	Hearing assessment	Earmould impressions	No. of batteries sold
FY2023/2024	1796	65	390	1070	1882	198	3618
FY2022/2023	1920	52	450	1115	1940	188	4500
FY2021/2022	1890	8	440	1030	1991	154	3306

HCC activities include:

Date	Event
11-12 April 2023	Hearing Screening @ Man Fut Tang
5 - 6 May 2023	Hearing Awareness Talk @ Raffles Hospital
17 October 2023	Hearing Awareness Talk for Staff @ SADeaf
26 October 2023	Hearing Awareness Talk @ NUS
29 February 2024	Hearing Screening for World Hearing Day @ WSAudiology

ITINERANT SUPPORT SERVICES (ISS)

The ISS programme is available to Singapore Citizens and Permanent Residents with hearing loss, who are enrolled in preschools, mainstream education, or 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 be better integrated into society.

ISS provides school-based educational support services to students with hearing loss, allowing them to engage with the mainstream curriculum and facilitating their social inclusion. ISS promotes integration by equipping students, schools, and families with strategies and advocacy skills to cope with hearing loss.

With a multidisciplinary team, ISS hopes to nurture our students into confident and independent individuals who are well-integrated with society.



SERVICES PROVIDED:

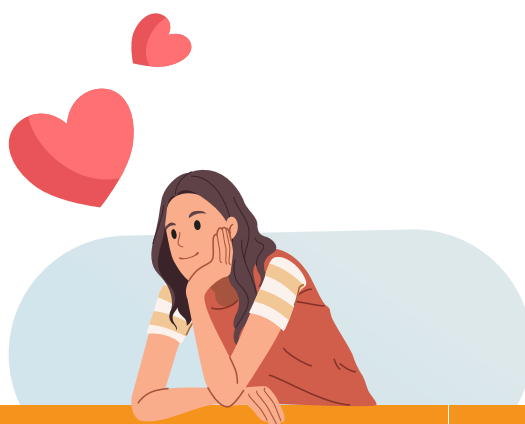
- Tailored educational plans to enhance literacy
- Counselling/coaching pertinent to hearing loss and speech and language therapy
- Recommendation and training on the use of hearing devices

Statistics for past three years (No. of cases served)



Fiscal Year	Total cases served	No. of new cases	No. of closed cases
FY2023/2024	112	18	10
FY2022/2023	103	14	9
FY2021/2022	99	18	10

Programme Indicators FY 2023/2024



SN	Basic Programme Indicators	Annual Target	Actual Outcome
1	Total cases served	90	112
2	No. of new cases	13	18
3	No. of closed cases	5	10
4	Total no. of services hours	250	402
5	Total no. of direct intervention hours	1000	1936
6	Total no. of students (Primary, Secondary, Junior College (JC) and Centralised Institution (CI)) served	80	98
7	Total no. of consultation / training sessions with students and/or teachers (Primary, Secondary, Junior College (JC) and Centralised Institute (CI))	80	112

SN	Basic Programme Indicators	Annual Target	Actual Outcome
1	No./% of clients who have a greater understanding of their condition & coping strategies.	70% of returned Satisfaction Surveys scored an average of 3.5 and above	81%
2	No./% of parents/main caregivers who indicate that community integration support (CIS) has helped their children cope with challenges in mainstream education and socialisation with peers.	70% of returned Satisfaction Surveys scored an average of 3.5 and above	92%
3	No./% of teachers who indicate that CIS has helped their students cope with challenges in mainstream education and socialisation with peers.	70% of returned Satisfaction Surveys scored an average of 3.5 and above	100%
4	No./% of clients (aged 15 and above) who indicate that CIS has helped them cope with challenges in mainstream education and socialisation with peers.	70% of returned Satisfaction Surveys scored an average of 3.5 and above	68%
5	No./% of parents/main caregivers who have a greater understanding of their children's/wards' condition & coping strategies.	70% of returned Satisfaction Surveys scored an average of 3.5 and above	96%

Client Outcome Indicator 1

Of the 90 clients who engage SADeaf for community integration support services, 63 (70%) clients will be fully integrated in mainstream schools for his/her age as a result of integration support plans.

SN	Milestones	Annual Target	Actual Outcome
1	Clients are assessed and enrolled into the programme.	90 (100%)	112 (100%)
2	Clients are socially integrated into the school community to some extent.	76 (85%)	112 (100%)
3	Clients are socially integrated into the school community fully.	63 (70%)	110 (98%)

Client Outcome Indicator 2

Of the 90 clients who engage SADeaf for community integration support services, 63 (70%) clients will be socially integrated, for his/her age, into the school community.

SN	Milestones	Annual Target	Actual Outcome
1	Clients are assessed and enrolled into the programme.	90 (100%)	112 (100%)
2	Clients are partially integrated for his/her age in mainstream schools.	76 (85%)	112 (100%)
3	Clients are fully integrated for his/her age in mainstream schools.	63 (70%)	89 (79%)



OUTREACH ACTIVITIES

To raise awareness of hearing loss in schools as well as the community at large, the ISS team conducted outreach sessions at North Spring Primary School, Westwood Primary School, Westwood Secondary School, Manjusri Secondary School and Punggol Regional Library.

CHILDREN AND PARENTS' ENGAGEMENT

On 9 September 2023, ISS organised a family engagement event in title "Be Kind to Your Mind". The event serves to enable parent-child bonding through a series of therapeutic and learning activities. We have these segments in this event,

1. a combined family (parent-child) bonding session
2. a parenting workshop on mental wellness
3. a Healthy Habits and Brain Gym workshop for the children.



Brain gym activities



Family bonding



Mental wellness activities



CHILD ENGAGEMENT (WOW CAMP!)

On 25 November 2023, ISS organised a child engagement event in title WoW Camp! "IGNITE THE ADVENTURE IN ME!". The event aimed to provide positive networking opportunities among hearing loss clients from primary and secondary schools and to promote team building. Participants engaged in challenging and fun adventure activities specifically adapted for individuals who are hard of hearing. These activities were designed to highlight their strengths in overcoming challenges. By the end of the day, participants shared common experiences with their peers, fostering a sense of ease and camaraderie among them.



Having fun bonding with ice-breakers



Ready to challenge



Adventurous journey rock climbing



Completing obstacle activities



Achievement unlocked!



DEAF ACCESS SERVICES (DAS)

DAS (COMMUNICATION ACCESS)

Overview of Sign Language Interpretation Service

Sign Language Interpretation	FY 2023/2024	FY 2022/2023	FY 2021/2022
Total Clients Served	728	561	494
Number of interpretation service hours rendered	5280	4039	3076
Number of interpretation assignments served	2308	1867	1540

SADeaf's interpretation services team plays a crucial role in bridging communication gaps and empowering Deaf individuals to participate fully in society. The team comprises 10 staff and around 65 community interpreters fluent in Singapore Sign Language (SgSL) and English. They possess cultural knowledge and experience across various settings, allowing them to effectively communicate with Deaf clients. Our interpreters follow a strict code of ethics, ensuring interactive communication access for Deaf, Hard-of-Hearing, and Deafblind clients who prefer accessing information via Singapore Sign Language.

From educational institutions to legal proceedings, corporate workshops, and government functions, our interpreters ensure that Deaf individuals have full access to information and services. This financial year, we saw an overall increase in requests for interpretation services.



TRAINING

Interpreter Training & Upgrading Programmes

In between assignments and preparation, the interpretation team attended, organised, and conducted interpretation-related training and upgrading programmes. Some highlights include:

Date	Topic	Venue/Format	Summary
Flexible timing	Zaboosh Courses: “The Physics of Processing Time” “Understanding How We Make Ourselves Understood” (USA)	Online via Zoom	Learned the visual model of the concept of Processing Time. Learning how applying prosody can make the intended message clearer.
14 March to 30 May 2023	International Sign Level 1 and 2: by Nattaporn Chainarong, with JUPEBIM Malaysia	Online via Zoom	Learned International Sign (IS) vocabulary and structure for international communication and to hone gestural skills and expressiveness.
February to June 2023	Singapore Sign Language Interpretation Level 1 Training	Online via Zoom, and onsite at SADeaf	Learned non-verbal, visual-gestural communication skills, studying gestures and visual language basics. Acquire SgSL vocabulary and structure
4 July to 9 July 2023	WASLI Conference 2023 South Korea	Onsite at Jeju Island, South Korea	<p>Interpreters served on the organising committees or as attendees. Pre Conference Workshops from 4-6 July focused on Interpreting Skills Development, International Signs and Deaf Interpreting.</p> <p>Main Conference Workshops on 7-9 July. It covers the topics on diversity and inclusion and accessibility across settings, training for interpreters, challenges of interpreters as well as poster presentations.</p>





Date	Topic	Venue/Format	Summary
7 July to 9 July 2023	WASLI Conference South Korea (3 day hybrid segment)	Offsite via Zoom	Same learning as onsite conferences as the ones presented onsite are simultaneously live streamed in Zoom.
13 January 2024	Interpreting for Malaysian Media: Dr Syarmeeze Mohd Rashid (Malaysia)	Onsite at SADeaf Hall	Dr Syarmeeze Mohd Rashid explained about the media challenges that Malaysia interpreters are encountering and had a mini tour around SADeaf.
22 February 2024	Remote Interpreting 101: John Baliza (The Philippines)	Online via Zoom	John explained the different ways interpreters can render service professionally on Zoom.
10 March 2024	Navigating Social Dynamics: Zane Hema (New Zealand)	Online via Zoom	Zane shared on the social aspects involved during interpreting and tips on how to manage the various situations that interpreters may face when interacting with parties involved during interpreting.
16 & 17 March 2024	Sign Language Interpretation for Theatre: Dr Christopher Tester (USA)	Onsite at the Singapore Theatre Company (STC)	Dr Christopher Tester covered theories and formats of interpreting for theatre, with open sharing, group analysis of scripts, team interpreting, and practical work with past scripts provided by STC. He also visited our office at SADeaf.

Our sign language interpreters also attended other general courses on legal issues, mentoring and coaching, SgSL courses, and other talks according to individual career progression and interests. All our interpreters and notetakers are supported with four free counseling sessions with professional counselors at The Singapore Anglican Counseling Services annually.



INTERPRETERS' APPRECIATION DAY ON 2 MARCH 2024

For Interpreters' Appreciation Day 2024, our interpreters and their valued guests enjoyed a scenic boat ride along the river and a sit-down dinner at the riverside restaurant 1819.



Highlights of the year

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

Mr Edwin Tong, SDeaf's Patron's visit to SDeaf/Mountbatten Vocational School, 11 April 2023.

The Patron interacted with our EXCO members and clients.



From left: Deaf interpreter Moses Chan, SDeaf patron Mr Edwin Tong, SDeaf's President Mr Eric Tseng, and hearing interpreter Zach Tay in action, relay interpreting for our Deafblind client.

OVERVIEW OF NOTETAKING SERVICE

Notetakers play a vital role in helping Deaf, Hard-of-Hearing, and Deafblind clients gain access to information in educational, event, and workplace settings. They provide real-time notetaking during classes, lectures, workshops, and meetings, ensuring that Deaf and Hard-of-Hearing clients receive essential content. Applicants undergo an online self-assessment exercise to evaluate their fundamental notetaking skills, and successful candidates attend small group briefing and training sessions before becoming notetakers.

Notetaking Service	FY 2023/2024	FY 2022/2023	FY 2021/2022
Total Clients Served	141	155	196
Number of notetaking service hours rendered	2968	2275	2875
Number of notetaking assignments served	1240	922	1170



NOTETAKERS' APPRECIATION DAY 2024 ON, 2 MARCH 2024

For Notetakers' Appreciation Day 2024, our notetakers and their guests attended a perfume-making workshop and enjoyed a hearty lunch at Pergh Chicks!



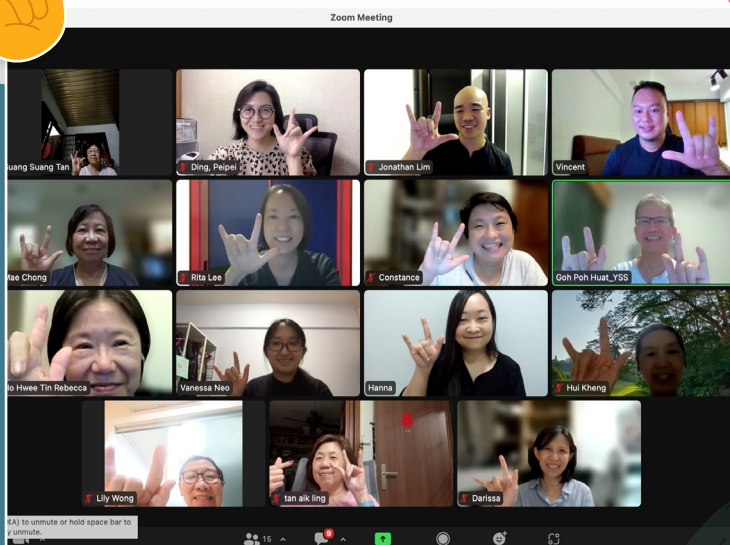
Trying our hand at perfume-making for this year's notetakers' appreciation day, with Exco membes Jorena Tan (on the far left) and Edwin Ong (in blue striped polo tee).

COMMUNICATION ACCESS, PUBLIC OUTREACH AND EDUCATION

Accessibility training for staff and docents of the Singapore Chinese Cultural Centre (SCCC)

SADeaf collaborated with the Singapore Chinese Cultural Centre (SCCC) for the training and organising of two Deaf-friendly community tours in July 2023. Before hosting the Deaf community at SCCC, the staff and docents underwent comprehensive training, including two days of online sessions and one day of hands-on training. This training focused on effectively engaging with Deaf and Hard-of-Hearing individuals, enhancing Deaf awareness, and improving interactional accessibility within the exhibition space.

Date	Topic	Venue/Format
15 & 16 June 2023	Training Sessions 1 & 2	Online
24 June 2023	Walkthrough & Feedback Session	Onsite at the Singapore Chinese Cultural Centre
15 & 22 July 2023	Deaf Tours for Sadeaf members (with SgSL Interpretation provided)	Onsite at the Singapore Chinese Cultural Centre



A screenshot of SCCC staff and docents, and trainers participating in the training session online.

Trained docents led members of the Deaf community through the cultural center, accompanied by sign language interpreters, providing insightful commentary and facilitating meaningful conversations and interactions. Feedback was highly positive from all participants, docents, and interpreters for the conducted tours.

Other Activities

The Communication Access team also supported events aimed at raising Deaf awareness, including those initiated by Xin Min Secondary School staff, NTU RSPDC's Social Impact Week, Raffles Medical's booth exhibitions, and Hwa Chong Institution's student-run initiative for 'Project Deafine'. The team conducted a short presentation on Deaf Accessibility to Marina Bay Sands staff during Sands Cares 2023 week.

DAS (DEAF STUDIES)

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

SgSL Courses

DAS conducts regular Singapore Sign Language (SgSL) courses and customised workshops as well as Deaf Awareness Programmes for the general public. We also offer online and physical classes for most of the courses.

Courses	No. of participants
Deaf Awareness Programme / Customised Sign Language	1566
Singapore Sign Language (SgSL) Level 1	610
Singapore Sign Language (SgSL) Level 2	246
Singapore Sign Language (SgSL) Level 3	113
Basic SgSL & Basic SgSL on Medical Terms	9
SgSL half-day and full-day workshop	531
Total participants	3075

NUMBER OF STUDENTS IN SGSL COURSES (COMPARISON ACROSS THREE YEARS)



FY2023/2024

3075

FY2022/2023

2722

FY2021/2022

2890

Linguistics

With the addition of a research linguist, the Singapore Sign Language Sign Bank project made progress.



SIGNIFIQUE

Deaf Boleh! @ Purple Parade 2023

On 4 November 2023, the SADeaf's Deaf Boleh! contingent was proud to join Purple Parade 2023. Purple Parade is the Singapore largest movement to support inclusion and celebrate abilities of Persons with Disabilities. SADeaf Exco members were on hand to lend their support, together with about 100 students from Mayflower Primary School, teachers, SADeaf staff, volunteers, members of the Deaf community and supporters.



Exco members and staff at the Purple Parade

Deaf Boleh! 2023 in conjunction with Singapore Sign Language Week 2023

The Deaf Boleh! event was held in conjunction with the Singapore Sign Language (SgSL) Week at the SADeaf premises on, 23 September 2023 from 1pm to 6pm. About 70 participants came down to have a good time with the Deaf staff and interact with the community. Activities enjoyed by all included thinking games, puzzles and kampong games.



Deaf Boleh!

Singapore Sign Language Week 2023

The annual Singapore Sign Language (SgSL) week was held in conjunction with the International Week of Deaf People and International Day of Sign Languages at the SADeaf Hall from 18 September to 21 September 2023. The theme this year was “A World Where Deaf People Everywhere Can Sign Anywhere!”

Organised by our Deaf Access Communication Access, Community Services, and Itinerant Support Services teams, the programme included presentations, talks and activities over the course of the week. They also had the chance to visit booths which offered sign language games, interpreter and notetaker games, and a Braille typewriter tryout.



Singapore Sign Language Week with Celebrity Guest, Mr Gavin Teo

SgSL Instructors' Retreat 2024

On 30 March 2024, a retreat was organised for SgSL Instructors to get together.



Works of timeless art



DEAF EDUCATION

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 2024



Financial Year	Enrollment	Graduation
2023/2024	6	3 enrolled into Primary 1; and 2 enrolled into Mayflower Kindergarten in 2024
2022/2023	8	5 enrolled into Primary 1 in 2023
2021/2022	11	5 enrolled into Primary 1 in 2022

Number of Teachers

There are a total of five adjunct teachers, of whom two are Deaf and one is Hard-of-Hearing.

Programme Updates

The LHBBP classrooms underwent renovation in February 2024, for which Sian Chay Medical Institute generously sponsored the costs. The flooring was replaced with laminated wood to provide a safer environment and new furniture and fittings were installed.

Brochures, posters and banners were printed for distribution to EIPIC centers and hospitals. The costs were supported by the Public Education Funds from the SG Enabling Lives Initiative.

ACTIVITIES AND EVENTS:

- LHBBP children, teachers and parents were invited to the Esplanade Theatre Studio to watch a theatrical dance performance entitled “Just As I Am” on Wednesday 3 May 2023.
- A video clip (<https://vimeo.com/vividsnaps/review/842358861/d18ee6cd4b>) of LHBBP activities was recorded on 17 May 2023. The cost was borne by the Public Education Fund.
- LHBBP engaged with Sparkle Tots PCF as part of their “Start Small, Dream Big (SSDB) project” to spread more awareness about Deaf children on 28 August 2023.
- Meetings with parents on Individual Educational Plans were held on 25 May and 16 November 2023.
- A volunteer conducted reading sessions once a week from February to November 2023.
- A weekly parent training session was conducted for caregivers from January to November 2023.



Sparkle Tots Kindergarten visit



We had fun at the Esplanade



More hands make light work



Will you play with me?



Look at my hands mum



Is this correct, Teacher Pheobe?



Indoor play is fun!



I love fingerprinting



Hey! Wait for me Adam!



OUTREACH AND ADVOCACY

- 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 who are unable to attend LHBBP class due to distance or mobility challenges.



TRAINING

Highlights

- A sharing session 'Transition Issues to Bilingual Bicultural co-teaching model' was held for Beatty-based staff on 12 April 2023.
- A recruitment talk for potential educators of the Deaf was held on 27 October 2023. The talk was conducted online in which SADeaf education staff shared their specific roles in Mayflower Primary School and Beatty Secondary School. A total of 49 participants signed up for the session.
- An 'SgSL for Educators' course was held for Resource Teachers on 14 and 15 November 2023 at Beatty Secondary School.



SUPPORT AT DESIGNATED SCHOOLS

BEATTY SECONDARY SCHOOL (BSS)

SADeaf deployed seven 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.

Results of GCE 'N' Levels for 2023

Four students sat for the examinations - two would proceed to Secondary 5 and two would enrol in ITE.

Highlights

Students participated in a wide range of activities and programmes, including: International Week of the Deaf (video interview and mime performance); Graduation Day; Headstart programme and Social-Emotional, Literacy & Numeracy (SELN) Bridging Programme, school camps and outings, among others.

On Beatty Recognition Day, Sebastian Ang of Sec 3T1 obtained the SAC Academic Award for Stellar Performance and Best in Smart Electrical Technology.

Teo Jun Wei of 4N1 was a recipient of the Edusave Character Award (ECHA) 2023.



ENROLMENT as at 31 March 2024

Academic Year	No. of Students
2024	32
2023	15
2022	19

Level/Class	No. of Students
Secondary 5 NA	2
Secondary 4 Exp	1
Secondary 4 NT	5
Secondary 3 G2	4
Secondary 3 G1	3
Secondary 2 G2	1
Secondary 2 G1	2
Secondary 1 G3	2
Secondary 1 G2	2
Secondary 1 G1	10
Total	32

NT: Normal Technical
NA: Normal Academic
Exp: Express

MAYFLOWER PRIMARY SCHOOL (MFPS)

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

Primary School Leaving Examinations (PSLE)

The first batch of students with hearing loss who enrolled in the school sat for the PSLE at Primary 6 level. Four of them passed and moved on to Beatty Secondary School. Two of them would repeat the level.

ENROLMENT as at 31 March 2024

Academic Year	No. of Students
2024	18
2023	18
2022	17

Level/Class	No. of Students
Primary 1	4
Primary 2	2
Primary 3	3
Primary 4	4
Primary 5	3
Primary 6	2
Total	18



Highlights

The Primary 6 students were on stage to sign for their peers who performed a Kpop-themed dance in front of the audience for the school's 45th anniversary and awards day.

The students with hearing loss actively participated in various school activities such as Purple Parade, SwimSafer Programme, learning trips to museums as well as drama and ceramic workshops.

MOUNTBATTEN VOCATIONAL SCHOOL



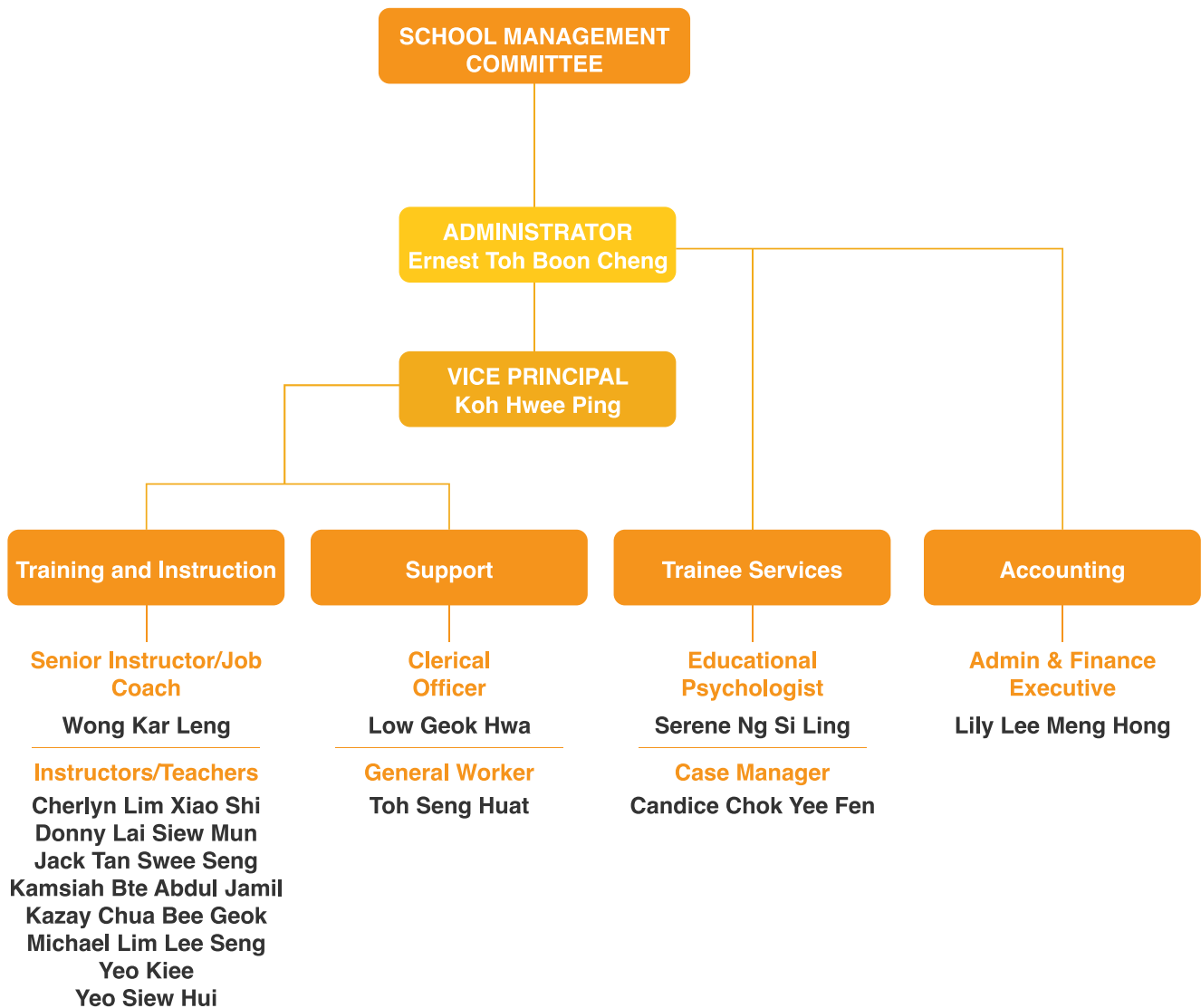
MOUNTBATTEN VOCATIONAL SCHOOL

An Affiliated School of the Singapore
Association for the Deaf

An  Approved Training Centre

STAFF ORGANISATION CHART

As of 31 March 2024



ENROLMENT

Enrolment for MVS as of 31 March 2024 is as follows:

Enrolment by Disability

	Diabilities			Total
	D/DH	ID/ASD/DS	NA	
Year 1				
1.1 to 1.4	5	41	1	47
Year 2				
ISC Food & Beverage Service	2	1	0	3
ISC Food Preparation	0	5	1	6
ISC Housekeeping Operations	0	4	0	4
Non-ISC Programme	1	9	0	10
Total	8	60	2	70

*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 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

In 2023, 43% of the cohort achieved the required performance level across core subjects and advanced to the Year 2 work-based training, known as Industrial Attachment. The cohort experienced a 12% attrition rate. Additionally, 45% of the group underwent review with the intention of prolonging their ISC training program.

Here is the promotion rate breakdown for the 2023 cohort in the Year 1 training program:

Number of Year 1 Trainees	Number Met Criteria and Progressing	Number being Retained	Attrition Rate
49	21	22	6
100%	43%	45%	12%

Making it to the Finishing Line

For the Year 2022 cohort, a total of 22 trainees progressed to Year 2 in January 2023, of which 16 had successfully completed ISC work-based training on 17 November 2022 and will be awarded the ITE Skills Certificates. Two trainees will receive 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
22	16	2	4
100%	73%	9%	18%

TRAINING AND EMPLOYMENT OPPORTUNITIES

MVS wishes to express heartfelt thanks to our work-based training partners for their significant role in securing successful job placements for our trainees. Of the 18 trainees who successfully completed the programme, 16 received employment offers. Nonetheless, only thirteen trainees opted to accept these employment opportunities.

Below is the detailed breakdown of the conversion from training to employment placements for the Year 2 Work-Based Training in 2023:

	Number of Trainees in Year 2 Work-Based Training	Total attrition rate	Number completed the programme successfully	Number unsuccessful in the programme	Employed as at March 2022
Food Preparation	4	1	3	0	1
Food & Beverage Services	8	0	8	0	7
Housekeeping Operations	5	0	5	0	5
Non ISC Programme	5	3	2	0	0
Total	22	4	18	0	13

Work-Based Training Partners for the Year 2023

Export

Food and Beverage Service
Food Preparation
Housekeeping Operations

Work-Based Training Partners

Food for a Social Cause
Global Premium Hotels Limited
Fairmont Hotel
Siloso Beach Resort Hotel
Artease Café
Grand Park City Hall
Eat-Talk Café @ Media Corp

Financial Assistance

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



PROGRAMMES AND ACTIVITIES

In 2023, trainees were immersed in a bustling year packed with diverse activities that enriched their educational experience. Alongside their routine training sessions, they participated in educational outings, embarked on enlightening learning journeys, engaged with the community through meaningful projects, and benefited from various enrichment programs. This multifaceted approach not only broadened their horizons but also fostered personal growth and development. We are unable to feature all the activities here, but below are a few highlights.

Work-Based-Training (WBT)

From May to November 2023, our Year-2 trainees embarked on Work-Based Training opportunities with esteemed partner organizations including Siloso Beach Resort, Fairmont Hotel, Ibis Hotel, and Arteats Cafe. We are deeply appreciative of these partners for welcoming our trainees and guiding them through their training journeys. Engaging in these real-world experiences enables our trainees to put their academic learning into practice, bridging the gap between theory and application. We cherish our strong partnerships with these organizations and eagerly anticipate further collaboration to provide our trainees with enriching learning opportunities.



Ainun, F&B Service



Yi Cai, F&B Service



Wen Le, Food Preparation



Elhann, F&B Service



Jeremy, Housekeeping



Wahiu, F&B Service



SMU Purple Outreach

The Purple Outreach, an annual community outreach event by the Singapore Management University (SMU), under its Special Interest and Community Service Sodality (SICS), features a series of activities arranged by SMU students for their chosen beneficiaries. For the past six years, MVS has been one of the beneficiaries of this yearly initiative. The 2023 Purple Outings kicked off on 14 July 2023 and concluded with a final event on 5 August 2023. The array of activities included the Amazing Race, Ballare Dancing Workshop, Pastel Painting, Gardens by the Bay Experience, Sustainability Arts and Crafts Workshop, Board Games Day, Visit to Jewel Changi's Maze and Canopy Park, and Japanese Cultural Workshops.

The hardworking SMU students diligently planned and executed these activities, which our trainees thoroughly enjoyed. These outings provided not only enjoyable experiences but also valuable interactions with their SMU mentors – the big brothers and sisters.



Thahu and Nisa with their masterpieces



Trainees enjoying paper craft work with their SMU mentors



Learning Journey to the Gardens by the Bay



Painting session with the SMU mentors



VIP Visit

On April 11, 2023, MVS had the honor of hosting Mr. Edwin Tong, Minister for Culture, Community and Youth, and Second Minister for Law. He was accompanied by members of the Executive Council of the Singapore Association for the Deaf (SADeaf) at the MVS Cafe. As a supporter of SADeaf, Mr. Tong visited to gain insights into both the association and MVS.

During his time with us, Mr. Tong savored a meal crafted by the talented MVS staff and trainees, especially enjoying the buns that evoked fond memories of his own school days. His visit provided an opportunity for him to engage with MVS trainees and staff, enhancing his understanding and admiration for the school's commitment to assisting trainees with special needs.

This visit proved beneficial for both parties, strengthening the bonds between MVS, SADeaf, and the wider community.



Mr Edwin Tong with SADeaf's staff, trainees, and Exco members



Mr Edwin Tong with Elhann, F&B trainee



Mr Edwin Tong with Elisa, F&B trainee



Mr Edwin Tong sharing his thoughts with the EXCO members





Mr Lim Biow Chuan presenting certificate to Ainun, with Exco member Gregory Wee (on the far left).



Mr Lim Biow Chuan with the School Management Committee and Exco members.



Mr Lim Biow Chuan with the Class of 2022

MVS Graduation Ceremony

Mountbatten Vocational School (MVS), on July 29, 2023, celebrated the graduation of 17 Class of 2022 trainees at the Temasek Club. The ceremony was honored by the presence of Mr. Lim Biow Chuan, Member of Parliament for Mountbatten SMC, who graced the occasion as the Guest-of-Honour.

Bringing together the MVS School Management Community, staff, trainees, parents, and partners, the event underscored their collective commitment to education and personal development. Both the Chairman and Guest of Honour delivered speeches brimming with pride and optimism, encapsulating the spirit of achievement and the bright prospects awaiting the graduates.

The ceremony featured captivating performances by MVS trainees and staff, demonstrating the diverse growth fostered within the MVS community. To top it off, a sumptuous high-tea buffet added to the festivities, making it a truly memorable day, especially for the graduating class.



Dance performance at the graduation

Learning Journey

Throughout the academic year, we arranged several learning excursions to enhance our trainees' educational journeys and broaden their perspectives beyond conventional classroom settings. On 23 August 2023, a cohort of Year 1 trainees from Mountbatten Vocational School (MVS) had the privilege of participating in a "Flight and Flying" initiative, orchestrated by aviation students from Temasek Polytechnic's Temasek Aviation Academy (TAA).

During their immersive experience at TAA's SkyLab training center, our trainees delved into a variety of aviation-focused activities. These included hands-on exploration of aircraft components, engaging in a simulated flight via a flight simulator, and crafting and piloting their unique paper airplanes.

This initiative proved immensely beneficial for our MVS trainees, granting them valuable insights into the aviation sector and its myriad career prospects. Furthermore, interacting with Temasek Polytechnic's aviation enthusiasts enabled our trainees to acquire practical wisdom and glean insights from their peers' real-world experiences.

We express our sincere appreciation to the Temasek Polytechnic aviation trainees for orchestrating this enriching "Flight and Flying" experience for our MVS trainees.



Group photo in the airplane hangar to end the learning journey.

Open House

Mountbatten Vocational School (MVS) hosted its first Open House in years following the COVID-19 hiatus. The event took place on 3 August 2023, attracting over 100 attendees, including students, parents, and faculty from various Special Education (SPED) institutions.

To accommodate the enthusiastic response, the Open House was split into two sessions, allowing participants to re-engage after a brief intermission. The event commenced with a brief introduction by the Principal, highlighting MVS's core values and educational approach. Attendees were then given a guided tour of the school's facilities, providing them with an up-close view of the supportive learning environment.

A particularly engaging aspect of the Open House was the hands-on, interactive sessions where trainees could delve into subjects through practical exploration, under the guidance of dedicated faculty members. A poignant moment of the event was an interview featuring a former trainee and parents of alumni. Their heartfelt stories struck a chord with attendees, underscoring the transformative journey at MVS and expressing gratitude for the program's success and the employment opportunities it has provided.



Sharing session with parents and alumni.

Danny, our Food Prep instructor, is explaining the training process in the kitchen to the attendees.



Cherlyn is conducting a training session for the attendees.

Participants trying out F&B Service lesson.



CORPORATE AFFAIRS AND FUND DEVELOPMENT

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:



TOTAL AMOUNT RECEIVED VIA FUNDRAISING AND DONATIONS (WITHOUT MATCHING GRANT)

\$1,717,071
FY2023/2024

\$1,035,513
FY2022/2023

\$733,579
FY2021/2022

Date	Fundraising Projects
1 April 2023 - 31 March 2024	SADeaf 68th Anniversary - Youth For Causes (YFC) - Carnival Car Wash - Silent Night - HIPE Ohana Cage Cricket - SADeaf's 68 th Anniversary (third-party fundraising)
22 September 2023	Signs will Shine Gala Dinner 2023
14 October 2023	Hearts can Hear Charity Concert
20 December 2023 - 31 March 2024	Festive Fundraising Campaign - Bake for the Deaf - Huat for the Deaf
17 February 2024	MerDeaf Flag Day





Hearts can hear
Photo includes Mayor of Central CDC Denise Phua and Exco member Wong Ee Kean presenting the award to Dr Toh.



Bake for the deaf
Photo includes Mr Lim Biow Chuan with owner of "Simple Indulgence" Bakery, Ms Christine Ng.



Carnival Car Wash
Photo includes Mr Lim Biow Chuan and Exco members.



Gala Dinner
Photo includes Mr Edwin Tong, Mr Lim Biow Chuan, VIP guests, ED Judy Lim and Exco members.



MerDeaf



Charming Chinatown



Silent Night

Corporate Donors

Above \$50,000

Dr A Ilancheran
Estate of Henry Bolter Deceased
Kwan Im Thong Hood Cho Temple
Sian Chay Medical Institution

\$10,000 to \$49,999

Amarjit Singh
Burger King Singapore Pte Ltd
CFAM Pte Ltd
Dr Tay Eng Hseon
ERA Realty Network Pte Ltd
Koh Nui Hoon
Lim Chye Hee
Marina Bay Sands
Mellford Pte Ltd
Noorisha Gafoor
Rusli Ali
Sherrin Chua Yian Shing
Sivantos Pte Ltd
Woh Hup (Private) Limited

\$5,000 to \$9,999

ANB Investment Pte Ltd
Alliance Concrete Singapore Pte Ltd
Ang Jui Khoon
Anthony C. Gomez
BinjaiTree
Everfit Motor Pte Ltd
Hock Lian Realty Pte Ltd
Hua Siah Construction Pte Ltd
Jack Investment Pte Ltd
Karexparts Pte Ltd
Lee Pui Luin Anne
Leong Wah Kheong
Lim Kim Hwee
Mayor Denise Phua Lay Ping
Nam Lee Pressed Metal Industries Limited
Seah Wong Chi
Sin Kwong Wah Andrew
Sonova Singapore Pte Ltd
Soo Eng Liew
Symasia Oue Group Foundation
Teo Chee Kiong Fabian



DONATION BOX PLACEMENTS

Routine Donation Box Placement:

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



Donation boxes

SADEAF AMBASSADORS & CORPORATE PARTNERS

The SADeaf “Ambassadors for the Deaf” & corporate partners are earnest supporters who reinforce the Association’s mission and vision. We look forward to more corporations and institutions emulating their fine examples. We wish to thank the following ambassadors and corporate partners for their support.

SADEAF AMBASSADORS

Burger King Singapore
Sonova Singapore Pte Ltd
Woh Hup (Private) Limited
WSAudiology

CORPORATE PARTNERS

ERA Realty Network Pte Ltd
Sian Chay Medical Institution
Sofitel Singapore
Rimbunan Kuasa (S) Pte Ltd



Collaboration in Deaf culture 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 publicize 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 2024, there were 553 registered volunteers. Around 115 student volunteers were engaged in event support. SADeaf values all our volunteers who played a crucial role in the programmes and activities organized by SADeaf.

We are greatly honoured that Mr Toh You Xin, our dedicated volunteer and founder of Igniters, was conferred the Singapore Silent Heroes Award 2023.

VOLUNTEER PROGRAMMES



Signifique

The year 2023/2024 has been exceptionally fruitful for Signifique, marked by a series of impactful performances and engagements across various venues. Signifique celebrated their 14th Anniversary on 24 May 2023 and had a Team Bonding Fun Day on 27 January 2024 at Sadeaf Hall. Members got together, interacting, playing interesting games along with sumptuous dinner.

Purple Parade 2023 @ Suntec City on 4 November 2023



Date	Event	Venue
28 October 2023	Children's Charities Association Walkathon	Ngee Ann City Atrium
4 November 2023	Purple Parade 2023	Suntec City
16 November 2023	Christmas Light-up 2023	Shaw House
9 December 2023	Brahm Centre Open House	Brahm Centre Tampines
17 December 2023	Concert at Kreta Ayer	Kreta Ayer CC



Children's Charities Association Walkathon @ Ngee Ann City on 28 October 2023

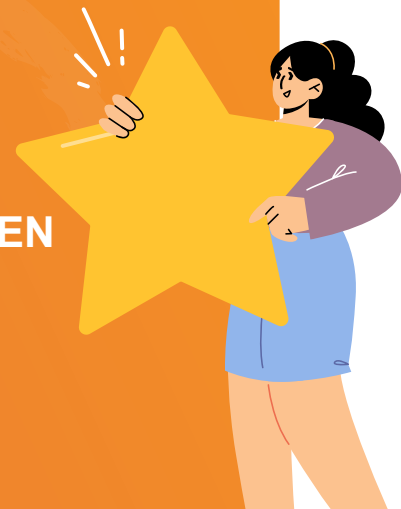
RECOGNITION AND AWARDS

DEAF ACHIEVERS 2023

These awards, given by SADeaf, 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. It also aims to recognise individuals from the community, to showcase their achievements and to inspire others. The award ceremony was held during the Gala Dinner on 22 September 2023.

The Outstanding Deaf awardees in the following categories are:

- ★ **LIN LI XUAN MABEL**
Outstanding Deaf Student (Primary)
- ★ **KIMBERLY QUEK HWEE**
Outstanding Deaf Student (Tertiary)
- ★ **THAHUSINA HASVATH HAJA NAJUBUDEEN**
Outstanding Deaf Student (Vocational)
- ★ **ADELIA NAOMI YOKOYAMA**
Outstanding Deaf Sportswoman



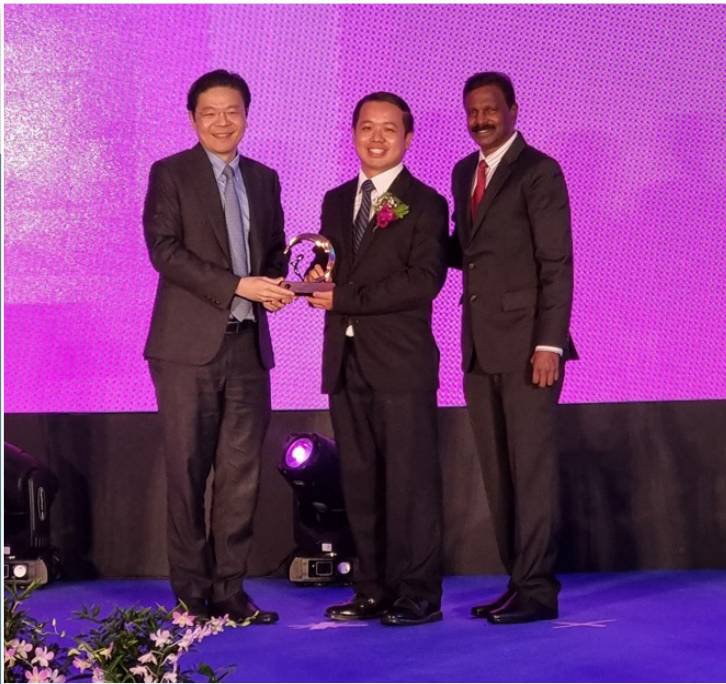
Mr Edwin Tong with Ms Adelia Naomi Yokoyama.



Mr Edwin Tong with Ms Thahusina Hasvath Haja Najubudeen.



Mr Edwin Tong with Ms Kimberly Quek.



SINGAPORE SILENT HEROES AWARDS 2023



HEARTIEST CONGRATULATIONS TO
MR TOH YOU XIN
ON RECEIVING THE SILENT
HEROES AWARD 2023 (INSPIRING
YOUTH CATEGORY)!

You Xin received the Award from Mr Lawrence Wong, Deputy Prime Minister & Minister for Finance during the Awards Nite held at Shangri-La Hotel on 28 September 2023. The aim of the Award is to recognise the ordinary, everyday Singaporeans and permanent residents for their extraordinary humanity and compassion towards people, causes, and missions.

To find out more about You Xin's volunteering journey, visit:

<https://sgsilenthheroes.com/news/toh-you-xin-2023-sg-silent-hero/>



STAFF LONG-SERVICE AWARDS

5 years

Celine Ong
Susanne Patrick

10 years

Nur Amirah Binte Osman
Nuryaminah Binte Rustam Pane
Siti Rohanna Binte Omar



AMBASSADORS APPRECIATION AND RECOGNITION

Sonova Singapore Pte Ltd
Taylor & Francis Asia Pacific

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 2023).



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

Burger King Singapore Pte Ltd
Pea Mui Hia
Hsuen Chow Pte Ltd
Denis Rozier Antonin Jacques Cazala
Tan Chin Tuan Foundation
Sherrin Chua Yian Shing

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

Dato Seri Dr Toh Soon Huat JP BBM(L) PVPA

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

The Estate of Rupert Nassim Reu Ben
The Estate of Henry Bolter



FINANCIAL HIGHLIGHTS

FINANCIAL PERFORMANCE FOR FY2023/2024

	FY2023/2024 \$	FY2022/2023 \$	FY2021/2022 \$
Total Income	7,635,513	6,130,190	5,589,490
Total Expenditure	7,315,154	6,550,527	6,091,322
Surplus/(Deficit)	320,359	(420,337)	(501,832)
Donations	196,896	688,139	324,491
Fundraising Activities (A)	1,520,175	347,374	409,088
Enhanced Fund-Raising Programme	515,417	326,095	289,511
Total Fundraising & Donation Income	2,232,488	1,361,608	1,023,090
Direct Fundraising Expenses (B)	318,173	26,124	3,567
Manpower and staff costs	295,719	237,119	260,587
Total Fundraising Expenditure	613,892	263,243	264,154
Fundraising efficiency ratio (B/A)	21%	8%	1%

THE SINGAPORE ASSOCIATION FOR THE DEAF

Unique Entity Number: S62SS0061C

AUDITED FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT BY THE EXECUTIVE COUNCIL AND AUDITED FINANCIAL STATEMENTS *for the financial year ended 31 March 2024*

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Statement of Financial Activities	6
Statement of Financial Position	12
Statement of Changes in Funds	13
Statement of Cash Flows	14
Notes to the Financial Statements	15

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT BY THE EXECUTIVE COUNCIL

for the financial year ended 31 March 2024

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 2024 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.

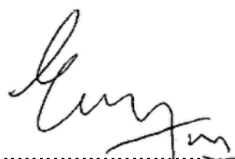
The Executive Council, comprising the following, has on the date of this statement, authorised the issue of the financial statement.

President	: Eric Hao Chun Tseng
Vice-president	: Gregory Wee Chong Yeow
Vice-president	: Wong Ee Kean
Vice-president	: Valerie Tan Kian Wah
Vice-president	: Ong Teck Boon Edwin
Honorary Secretary /	
Interim Honorary Treasurer	: Tan Soo Phay Eric
Honorary Assistant Secretary	: Sheena Lee Sze Ying
Council member	: Tan Pang Toon
Council member	: Tan Keng Yong Jorena
Council member	: Jasmine Yan Ziyun
Council member	: Annabelle Leong Chooi Kien
Council member	: Vrizlynn Thing
Council member	: Claire Nazar

On behalf of the Executive Council,



Eric Hao Chun Tseng
President



Tan Soo Phay Eric
Interim Honorary Treasurer

Signed on: 25 July 2024

**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 2024, 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 material accounting policy information.

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 2024, 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. We are independent of the Association in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") *Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities* ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the Statement by the Executive Council, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

**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.

**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.

**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***Nexia Singapore PAC**
Public Accountants and
Chartered Accountants
Singapore

(Engagement partner: Celina Chan Yee Ling)

Date: 25 July 2024

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2024

2024	Note	Unrestricted funds		Restricted funds	Total funds
		Accumulated funds	Other funds		
		\$	\$		
INCOME					
Income from generated funds					
Voluntary income					
- Amortisation of deferred capital grants	10	-	-	157,347	157,347
- Donations		181,962	-	14,934	196,896
- Grants for rental of land		431,520	-	-	431,520
- Other grants and sponsorships		726,453	-	185,734	912,187
Activities for generating funds					
- Fundraising income	4	1,352,258	-	167,917	1,520,175
- Collection from events		-	-	54,186	54,186
Fixed deposit income					
- Interest		152,524	-	13,364	165,888
		2,844,717	-	593,482	3,438,199
Income from charitable activities					
Grants for assistive devices		-	-	243,114	243,114
Grant from SGE /					
Community Chest		-	-	323,028	323,028
Grant from MSF		-	-	83,981	83,981
Grant from MOE		-	-	2,138,731	2,138,731
Grant from TOTE Board		-	-	688,937	688,937
Members subscription		7,470	-	-	7,470
Programme income		-	-	339,507	339,507
Interpretation fees collected		-	-	148,011	148,011
Sign language books		-	-	1,010	1,010
Sales of assistive devices		-	-	108,621	108,621
School fees		-	-	34,008	34,008
		7,470	-	4,108,948	4,116,418
Other income					
Miscellaneous income		28,463	-	52,433	80,896
Total income		2,880,650	-	4,754,863	7,635,513

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

for the financial year ended 31 March 2024

<u>2024 (Continued)</u>	Note	Unrestricted funds		Total unrestricted funds	Restricted funds	Total funds
		Accumulated	Other funds			
		funds	funds			
		\$	\$	\$	\$	\$
EXPENDITURE						
Cost of generating funds						
Fundraising events	4	316,553	-	316,553	1,620	318,173
Professional fees and services		5,880	-	5,880	-	5,880
Staff CPF contribution		33,993	-	33,993	-	33,993
Staff salaries		249,495	-	249,495	-	249,495
Staff welfare and training		4,568	-	4,568	-	4,568
Transport		1,783	-	1,783	-	1,783
		612,272	-	612,272	1,620	613,892
Charitable activities						
Annual events		5,093	9,936	15,029	271,969	286,998
ISC expenses		-	-	-	13,039	13,039
Professional fees and services		74,541	-	74,541	263,757	338,298
Purchase of assistive devices		-	-	-	201,104	201,104
School functions		-	-	-	56,654	56,654
Staff CPF contribution		2,219	-	2,219	429,537	431,756
Staff salaries		40,057	-	40,057	2,932,926	2,972,983
Staff welfare and training		421	-	421	97,119	97,540
Teaching material		-	-	-	4,709	4,709
Teaching staff salaries		-	-	-	528,240	528,240
Teaching staff CPF		-	-	-	89,677	89,677
Transport		-	-	-	28,776	28,776
Volunteer expenses		3,544	-	3,544	1,825	5,369
Welfare assistance services		-	-	-	32,033	32,033
		125,875	9,936	135,811	4,951,365	5,087,176

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

for the financial year ended 31 March 2024

2024 (Continued)	Note	Unrestricted funds			Restricted funds	Total funds
		Accumulated	Other funds	Total		
		funds		unrestricted		
		\$		\$		
EXPENDITURE						
Governance and other administrative costs						
Communications		11,317	-	11,317	28,266	39,583
Depreciation expense	5	473,860	-	473,860	274,569	748,429
Maintenance		-	-	-	37,651	37,651
Insurance		4,067	-	4,067	24,481	28,548
Interest on lease liabilities	11(c)	1,829	-	1,829	303	2,132
Miscellaneous expenses		16,046	-	16,046	7,673	23,719
Publication and advertisements		532	-	532	600	1,132
Rental of office equipment		2,640	-	2,640	803	3,443
Staff CPF contribution		71,146	-	71,146	-	71,146
Staff salaries		476,492	-	476,492	-	476,492
Staff welfare and training		22,766	-	22,766	-	22,766
Supplies and materials		-	-	-	22,027	22,027
Printing and stationery		5,157	-	5,157	4,843	10,000
Transport		964	-	964	-	964
Upkeep of building and equipment		19,956	-	19,956	20,719	40,675
Utilities		14,073	-	14,073	71,306	85,379
		1,120,845	-	1,120,845	493,241	1,614,086
Total expenditure		1,858,992	9,936	1,868,928	5,446,226	7,315,154
Surplus / (deficit) for the financial year		1,021,658	(9,936)	1,011,722	(691,363)	320,359
Funds transferred (out) / in		(700,000)	700,000	-	-	-
Net movement in funds		321,658	690,064	1,011,722	(691,363)	320,359
Funds brought forward		2,614,089	1,895,326	4,509,415	3,805,996	8,315,411
Funds carried forward		2,935,747	2,585,390	5,521,137	3,114,633	8,635,770

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

for the financial year ended 31 March 2024

2023	Note	Unrestricted funds		Total unrestricted funds	Restricted funds	Total funds
		Accumulated	Other funds			
		funds	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		548,959	-	548,959	143,734	692,693
Activities for generating funds						
- 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 activities						
Grants for assistive devices		-	-	-	195,607	195,607
Grant from SGE /						
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

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

for the financial year ended 31 March 2024

2023 (Continued)	Note	Unrestricted funds		Total unrestricted funds	Restricted funds	Total funds
		Accumulated funds	Other funds			
		\$	\$			
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		-	-	-	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		-	-	-	48,318	48,318
		159,045	12,043	171,088	4,705,070	4,876,158

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

for the financial year ended 31 March 2024

<u>2023 (Continued)</u>	Note	Unrestricted funds		Total unrestricted funds	Restricted funds	Total funds
		Accumulated	Other funds			
		funds	funds			
		\$	\$	\$	\$	\$
EXPENDITURE						
Governance and other administrative costs						
Communications		9,576	-	9,576	24,474	34,050
Depreciation expense	5	453,042	-	453,042	148,258	601,300
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
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
Funds carried forward		2,614,089	1,895,326	4,509,415	3,805,996	8,315,411

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL POSITION

as at 31 March 2024

	Note	<u>2024</u> \$	<u>2023</u> \$
<u>ASSETS</u>			
Non-current asset			
Plant and equipment	5	<u>1,316,623</u>	<u>1,014,046</u>
Current assets			
Inventories	6	9,404	11,619
Other receivables	7	580,562	404,611
Cash and bank balances	8	<u>8,534,979</u>	<u>8,152,400</u>
		<u>9,124,945</u>	<u>8,568,630</u>
Total assets		<u>10,441,568</u>	<u>9,582,676</u>
<u>LIABILITIES</u>			
Current liabilities			
Other payables	9	694,217	534,956
Deferred capital grants	10	88,261	79,501
Lease liabilities	11(b)	<u>408,659</u>	<u>434,881</u>
		<u>1,191,137</u>	<u>1,049,338</u>
Non-current liabilities			
Deferred capital grants	10	29,578	195,685
Provision	12	250,000	-
Lease liabilities	11(b)	<u>335,083</u>	<u>22,242</u>
		<u>614,661</u>	<u>217,927</u>
Total liabilities		<u>1,805,798</u>	<u>1,267,265</u>
NET ASSETS		<u>8,635,770</u>	<u>8,315,411</u>
<u>FUNDS</u>			
Unrestricted funds			
Accumulated funds	13	2,935,747	2,614,089
Designated funds			
- Other funds	14	<u>2,585,390</u>	<u>1,895,326</u>
Total unrestricted funds		<u>5,521,137</u>	<u>4,509,415</u>
Restricted funds	15	3,114,633	3,805,996
Total funds		<u>8,635,770</u>	<u>8,315,411</u>

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF CHANGES IN FUNDS

for the financial year ended 31 March 2024

<u>2024</u>	Note	At 1 April 2023 \$	Surplus / (deficit) for the year \$	Transferred in / (out) \$	At 31 March 2024 \$
UNRESTRICTED FUNDS					
Accumulated funds	13	2,614,089	1,021,658	(700,000)	2,935,747
Designated funds					
Other funds	14	1,895,326	(9,936)	700,000	2,585,390
Total unrestricted funds		4,509,415	1,011,722	-	5,521,137
RESTRICTED FUNDS	15	3,805,996	(691,363)	-	3,114,633
TOTAL FUNDS		8,315,411	320,359	-	8,635,770
<u>2023</u>					
	Note	At 1 April 2022 \$	Surplus / (deficit) for the year \$	Transferred in / (out) \$	At 31 March 2023 \$
UNRESTRICTED FUNDS					
Accumulated funds	13	2,536,952	647,137	(570,000)	2,614,089
Designated funds					
Other funds	14	1,337,369	(12,043)	570,000	1,895,326
Total unrestricted funds		3,874,321	635,094	-	4,509,415
RESTRICTED FUNDS	15	4,861,427	(1,055,431)	-	3,805,996
TOTAL FUNDS		8,735,748	(420,337)	-	8,315,411

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF CASH FLOWS

for the financial year ended 31 March 2024

	Note	<u>2024</u> \$	<u>2023</u> \$
Cash flows from operating activities			
Net surplus/(deficit) for the year		320,359	(420,337)
<u>Adjustments for:</u>			
Amortisation of deferred capital grants	10	(157,347)	(147,676)
Depreciation expense	5	607,925	601,300
Interest on lease liabilities	11(c)	2,132	6,072
Interest income		(165,888)	(39,497)
Operating cash flow before working capital changes		<u>747,685</u>	<u>(138)</u>
Change in working capital:			
Inventories		2,215	1,558
Other receivables		(175,951)	60,413
Cash restricted in use		691,363	1,055,431
Other payables		<u>159,261</u>	<u>(48,941)</u>
Net cash flows generated from operating activities		<u><u>1,424,573</u></u>	<u><u>1,068,323</u></u>
Cash flows from investing activities			
Interest income		165,888	39,497
Acquisition of plant and equipment	5	(78,842)	(109,775)
Grant received for acquisition of plant and equipment		-	290,000
Net cash flows generated from investing activities		<u><u>87,046</u></u>	<u><u>219,722</u></u>
Cash flows from financing activities			
Interest paid	11(b)	(2,132)	(6,072)
Repayment of principal portion of lease liabilities	11(b)	(435,545)	(430,983)
Net cash flows used in financing activities		<u><u>(437,677)</u></u>	<u><u>(437,055)</u></u>
Net increase in cash and bank balances		1,073,942	850,990
Cash and cash equivalents at 1 April		<u>4,346,404</u>	<u>3,495,414</u>
Cash and cash equivalents at 31 March	8	<u><u>5,420,346</u></u>	<u><u>4,346,404</u></u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

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 Association is a charity registered under the Charities Act 1994 since 30 May 1984. It has been accorded an Institution of a Public Character (“IPC”) status until 31 January 2027.

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. MOE has informed MVS that they will gradually reduce the funding for MVS’s current programs with an intention to eventually cease funding on 31 December 2025. This has resulted in deficits in the MVS income statements for the FY 2022/2023, FY 2023/2024 and will continue to impact the subsequent year’s income statements till 31 March 2026. During the year, MVS commenced the Inclusive Futures project (“IFP”) to develop and prepare for transition to offering new vocational programs in the Healthcare and Logistics industries for Persons with Disabilities. Upon the closure of MVS, all the assets and funds from MOE will be returned to MOE and the School Management Committee of MVS and the Executive Council of the parent organisation will decide on the management of the non-MOE funds. As at 31 March 2024, the amount of non-MOE funds is \$265,535 (2023: \$308,201).

2. Material accounting policy information

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.

The financial statements of the Association have been prepared on the basis that it will continue to operate as a going concern.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

2. Material accounting policy information (Continued)

2.2 Adoption of new and amended standards and interpretations

The accounting policies adopted are consistent with those of the previous financial year except in the current financial year, the Association has adopted all the new and amended standards which are relevant to the Association and are effective for annual financial periods beginning on or after 1 April 2023. The adoption of these standards did not have any material effect on the financial performance or position of the Association.

2.3 Standards issued but not yet effective

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

<i>Description</i>	<i>Effective for annual periods beginning on or after</i>
Amendments to FRS 1 <i>Classification of Liabilities as Current or Non-current</i>	1 January 2024
Amendments to FRS 116 <i>Lease Liability in a Sale and Leaseback</i>	1 January 2024
Amendments to FRS 1 <i>Non-current Liabilities with Covenants</i>	1 January 2024
Amendments to FRS 7 and FRS 107 <i>Supplier Finance Arrangements</i>	1 January 2024
Amendments to FRS 21 <i>Lack of Exchangeability</i>	1 January 2025
Amendments to FRS 110 <i>Consolidated Financial Statements and FRS 28 Investments in Associates and Joint Ventures: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Date to be determined

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

2.4 Plant and equipment

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

2. Material accounting policy information (Continued)

2.4 Plant and equipment (Continued)

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

Right-of-use of leasehold land	– 3 years (lease period)
Building renovation	– 5 years
Computers and equipment	– 3 to 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 2024

2. Material accounting policy information (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 2024

2. Material accounting policy information (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").

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

2. Material accounting policy information (Continued)

2.7 Impairment of financial assets (Continued)

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

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

2.8 Cash and cash equivalents

Cash and cash equivalents comprise cash at banks and on hand which are held for purpose of meeting short-term cash commitments rather than for investment or other purpose and are subject to an insignificant risk of changes in value.

2.9 Inventories

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

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

2.10 Provision

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

2. Material accounting policy information (Continued)

2.10 Provision (Continued)

Provision for reinstatement cost

The Association recognises a provision for reinstatement cost when there is obligation to restore its leased premises to its original condition upon termination of the lease. The reinstatement cost is eliminated when modifications are performed on the properties, based on quotations from contractors and management's experience. The provision for reinstatement cost is reviewed annually and adjusted as appropriate.

2.11 Employee benefits

a) Defined contribution plans

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

b) Short-term employees benefits

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

2.12 Income recognition

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

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

2. Material accounting policy information (Continued)

2.12 Income recognition (Continued)

b) Donations

Donations received are recognised 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.

c) Rendering of services

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

d) Interest income

Interest income is recognised using the effective interest method.

e) Other income

Other income is recognised when received.

2.13 Expenditure recognition

All expenditures are accounted for on accrual basis, aggregated under the respective areas. Direct costs are attributed to the activity where possible, 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

2. Material accounting policy information (Continued)

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.

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

2. Material accounting policy information (Continued)

2.15 Leases (Continued)

Lease liabilities (Continued)

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.

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

3. Significant accounting judgements and estimates (Continued)

3.1 Judgments made in applying accounting policies (Continued)

Determination of lease term of contracts with extension options (Continued)

As at financial year end, the Association has obtained extension to the current leased premise, up to the expiration of the lease on 31 December 2025. The extended lease term in relation to the carrying amounts of the right-of-use assets and lease liabilities are disclosed in Note 11 to the financial statements. The Association is working with the relevant authorities on identifying and relocating to potential new premise.

3.2 Key sources of estimation uncertainty

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

a) Government grants

Government grants to meet operating expenses are recognised as income in the income and expenditure statement on the accrual basis in the year these operating expenses were incurred and there is reasonable assurance that the Association will comply with the conditions attached to it.

b) Leases – estimating the incremental borrowing rates

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

4. Fundraising activities and fundraising efficiency ratio

	<u>2024</u>	<u>2023</u>
	\$	\$
Total proceeds (A)	1,520,175	347,374
Total expenses (B)	(318,173)	(26,124)
	<u>1,202,002</u>	<u>321,250</u>
Fundraising efficiency ratio (B/A)	<u>21%</u>	<u>8%</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

5. Plant and equipment

	<u>Right-of-use of leasehold land</u> \$	<u>Building renovation</u> \$	<u>Computers and equipment</u> \$	<u>Furniture and equipment</u> \$	<u>Total</u> \$
Cost:					
At 1 April 2022	1,958,281	1,352,691	95,250	696,159	4,102,381
Lease modification	4,627	-	-	-	4,627
Additions	-	8,571	-	101,204	109,775
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
Lease modification	972,164	-	-	-	972,164
Additions	-	17,853	-	60,989	78,842
Written off	-	-	(15,518)	(66,704)	(82,222)
At 31 March 2024	2,935,072	1,379,115	78,162	751,105	5,143,454
Accumulated depreciation:					
At 1 April 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	-	-	(1,570)	(40,543)	(42,113)
At 31 March 2023	1,538,128	1,040,137	67,213	515,146	3,160,624
Depreciation	425,445	199,773	8,321	114,890	748,429
Written off	-	-	(15,518)	(66,704)	(82,222)
At 31 March 2024	1,963,573	1,239,910	60,016	563,332	3,826,831
Carrying amount:					
At 31 March 2024	971,499	139,205	18,146	187,773	1,316,623
At 31 March 2023	424,780	321,125	26,467	241,674	1,014,046

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

	<u>2024</u> \$	<u>2023</u> \$
By way of cash acquisition	78,842	109,775
By way of lease liabilities (Note 11)	972,164	4,627
	<u>1,051,006</u>	<u>114,402</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)***for the financial year ended 31 March 2024***5. Plant and equipment (Continued)**

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

	<u>2024</u>	<u>2023</u>
	\$	\$
Depreciation - general	607,925	532,013
Depreciation - care and share	140,504	69,287
	<u>748,429</u>	<u>601,300</u>

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

6. Inventories

	<u>2024</u>	<u>2023</u>
	\$	\$
Consumable supplies, at cost	<u>9,404</u>	<u>11,619</u>

7. Other receivables

	<u>2024</u>	<u>2023</u>
	\$	\$
Interest receivables	62,010	36,930
Deposit	111,920	100,800
Prepayments	85,654	52,764
MOE grant receivables	315,455	213,117
Sundry debtors	5,523	1,000
	<u>580,562</u>	<u>404,611</u>

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

8. Cash and bank balances

	<u>2024</u>	<u>2023</u>
	\$	\$
Cash at bank	2,724,702	3,714,948
Cash on hand	700	700
Fixed deposits	5,774,577	4,401,752
Pledged deposits	35,000	35,000
Cash and bank balances as per statement of financial position	8,534,979	8,152,400
Less: restricted in use (Note 14)	(3,114,633)	(3,805,996)
Cash and cash equivalents as per statement of cash flows	<u>5,420,346</u>	<u>4,346,404</u>

The fixed deposits have an average maturity of 3 to 12 (2023: 3 to 12) months from the end of the financial year. The approximate annual effective interest rates applicable for the financial year ranged from 2.22% to 3.98% (2023: 0.25% to 3.70%) per annum.

9. Other payables

	<u>2024</u>	<u>2023</u>
	\$	\$
Accruals and other payables	380,217	28,224
Grants received in advance	314,000	506,732
	<u>694,217</u>	<u>534,956</u>

10. Deferred capital grants

	<u>2024</u>	<u>2023</u>
	\$	\$
At 1 April	275,186	132,862
Received during the year	-	290,000
Amortisation	(157,347)	(147,676)
At 31 March	<u>117,839</u>	<u>275,186</u>
Presented:		
Not later than one year	88,261	79,501
Later than one year but not later than five years	29,578	195,685
	<u>117,839</u>	<u>275,186</u>

The deferred capital grants accounts for the purchase of capital assets via utilisations of designated funds less accumulated amortisation which are matched to the depreciation charges of the corresponding equipment acquired using the funds.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

11. Lease liabilities and right-of-use assets

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 (Note 5)

	<u>Right-of-use of leasehold land</u> \$	<u>Computers and equipment</u> \$	<u>Total</u> \$
At 1 April 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
Lease modification	972,164	-	972,164
Depreciation	(425,445)	(7,692)	(433,137)
At 31 March 2024	971,499	17,948	989,447

b) Lease liabilities

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

	<u>2024</u> \$	<u>2023</u> \$
Current	408,659	434,881
Non-current	335,083	22,242
	<u>743,742</u>	<u>457,123</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

11. Lease liabilities (Continued)

b) Lease liabilities (Continued)

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

			Non-cash changes			
	1 April 2023	Cash flows	Modification of	Accretion of	Transfer	31 March 2024
	\$	\$	lease liability	interests	\$	\$
			\$	\$		
Lease liabilities						
- Current	434,881	(437,677)	722,164	2,132	(312,841)	408,659
- Non-current	22,242	-	-	-	312,841	335,083
	<u>457,123</u>	<u>(437,677)</u>	<u>722,164</u>	<u>2,132</u>	<u>-</u>	<u>743,742</u>

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

Within the total lease liabilities, there is \$721,500 (2023: \$428,702) 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 ("MOE") and the Ministry of Social and Family Development ("MSF").

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

11. Lease liabilities (Continued)

c) Amounts recognised in profit or loss

	<u>2024</u>	<u>2023</u>
	\$	\$
Depreciation of right-of-use assets (Note 11(a))	433,137	432,470
Interest expense on lease liabilities	2,132	6,072
	<u>435,269</u>	<u>438,542</u>

d) Total cash outflow

The Association had total cash outflows for leases of \$437,677 (2023: \$437,055).

e) Extension options

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

12. Provision

	<u>Reinstatement</u>
	<u>cost</u>
	\$
At 1 April 2023	-
Addition	250,000
At 31 March 2024	<u>250,000</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

13. Accumulated funds

	At 1 April 2023 \$	Surplus \$	Transferred out \$	At 31 March 2024 \$
2024				
Unrestricted fund				
- Association	2,614,089	1,021,658	(700,000)	2,935,747

	At 1 April 2022 \$	Surplus \$	Transferred \$	At 31 March 2023 \$
2023				
Unrestricted fund				
- Association	2,536,952	647,137	(570,000)	2,614,089

14. Other funds

	Note	At 1 April 2023 \$	Deficit \$	Transferred in / (out) \$	At 31 March 2024 \$
2024					
Unrestricted Designated Funds					
Other funds					
- Special activities fund	15.1	104,861	(9,936)	-	94,925
- Special event fund	15.2	-	-	-	-
- General fund	15.3	1,790,465	-	700,000	2,490,465
		1,895,326	(9,936)	700,000	2,585,390

	Note	At 1 April 2022 \$	Deficit \$	Transferred \$	At 31 March 2023 \$
2023					
Unrestricted Designated Funds					
Other funds					
- Special activities fund	15.1	116,904	(12,043)	-	104,861
- Special event fund	15.2	900,000	-	(900,000)	-
- General fund	15.3	320,465	-	1,470,000	1,790,465
		1,337,369	(12,043)	570,000	1,895,326

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

15. Restricted funds

<u>2024</u>	Note	At 1 April 2023 \$	Surplus / (Deficit) \$	Transferred in / (utilised) Accumulated funds \$	At 31 March 2024 \$
Accumulated funds					
Restricted accumulated funds					
for schools					
- MVS		657,726	(363,502)	-	294,224
Other restricted funds					
- Itinerant Support Services	16.5	(84,633)	(140,922)	-	(225,555)
- Deaf Access Services	16.6	(145,301)	(364,052)	-	(509,353)
- Community Services	16.7	269,467	54,399	-	323,866
- Community Service - DeafBlind	16.8	33,067	(4,711)	-	28,356
- Special activities fund	16.9	1,128,606	40,832	-	1,169,438
- Social Group of the Deaf fund	16.10	71,507	(4,837)	-	66,670
- MILK fund	16.11	2,959	(1,000)	-	1,959
- MVS fund	16.12	354,493	-	-	354,493
- SADeaf Hearing Care Centre fund	16.13	1,124,595	45,901	-	1,170,496
- Tertiary education fund	16.14	52,430	-	-	52,430
- Welfare fund	16.15	39,047	-	-	39,047
- Training fund	16.16	10,076	-	-	10,076
- Pupil welfare assistance fund	16.17	92,679	(1,410)	-	91,269
- Development fund	16.18	102,071	38,412	-	140,483
- SE Edu Assist fund	16.19	400	(530)	-	(130)
- Equipment fund	16.20	2,760	-	-	2,760
- School pocket money fund	16.21	750	-	-	750
- MOE financial assistance scheme	16.22	93,297	10,057	-	103,354
Total other restricted funds		<u>3,148,270</u>	<u>(327,861)</u>	-	<u>2,820,409</u>
Total restricted funds		<u>3,805,996</u>	<u>(691,363)</u>	-	<u>3,114,633</u>

THE SINGAPORE ASSOCIATION FOR THE DEAF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

15. Restricted funds (Continued)

<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	16.4	49,862	(49,862)	-	-
- Itinerant Support Services	16.5	179,498	(264,131)	-	(84,633)
- Deaf Access Services	16.6	118,519	(263,820)	-	(145,301)
- Community Services	16.7	278,930	17,645	(27,108)	269,467
- Community Service - DeafBlind	16.8	-	5,959	27,108	33,067
- Special activities fund	16.9	1,340,988	(212,382)	-	1,128,606
- Social Group of the Deaf fund	16.10	70,832	675	-	71,507
- MILK fund	16.11	2,959	-	-	2,959
- MVS fund	16.12	354,493	-	-	354,493
- SADeaf Hearing Care Centre fund	16.13	1,102,852	21,743	-	1,124,595
- Tertiary education fund	16.14	52,430	-	-	52,430
- Welfare fund	16.15	39,047	-	-	39,047
- Training fund	16.16	10,076	-	-	10,076
- Pupil welfare assistance fund	16.17	88,202	4,477	-	92,679
- Development fund	16.18	111,241	(9,170)	-	102,071
- SE Edu Assist fund	16.19	81	319	-	400
- Equipment fund	16.20	2,760	-	-	2,760
- School pocket money fund	16.21	480	270	-	750
- MOE financial assistance scheme	16.22	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

16. Funds

Unrestricted designated funds

- 16.1 Special activities fund was established to implement programmes/activities, which are not funded by the National Council of Social Service ("NCSS").
- 16.2 Special event fund was established to provide funding for special events from Estate of Noel Evelyn Norris.
- 16.3 General fund was set up for the Redevelopment Project.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

16. Funds (Continued)

Other restricted funds

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

16.4 Care and Share Grant received are meant to support capability and capacity building projects.

16.5 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.

ISS shows a deficit funds position in order for AC and EC to reflect the current activities of ISS and reviews its required funding for its operational needs as intended.

16.6 Deaf Access Services (“DAS”) 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.

DAS shows a deficit funds position in order for AC and EC to reflect the current activities of DAS and reviews its required funding for its operational needs as intended.

16.7 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.

16.8 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.

16.9 Special activities fund was established to implement programmes/activities for children, which are funded by the Children’s Charities Association of Singapore.

16.10 Social Group of the Deaf (“SGD”) fund, formerly known as Deaf Development fund was established to fund:

- a) Any shortfall in SGD annual operating expenses excluding programme fees.
- b) Delegates going overseas to attend World Federation of the Deaf meetings / conferences and Comité International Des Sports Des Sourds functions / events as and when the Executive Council deems fit.
- c) Any other functions/events, which SGD proposes and the Executive Council deems fit.

16.11 Mainly I Love Kids (“MILK”) fund was established to support programmes, which develop children to be contributing members of Association.

16.12 MVS fund was established to provide any shortfall in the expenditure of the Mountbatten Vocational School.

16.13 SADeaf Hearing Care Centre fund was established to fund the recurring expenses of the centre.

16.14 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

16. Funds (Continued)

Other restricted funds (Continued)

- 16.15 Welfare fund was established to supplement financial assistance such as financial grants and hearing aids to the needy clients. Parent Support Group Fund ("PSG") 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 ("Special Education") schools that wish to set up PSGs, or enhance the current level of parental engagement with schools that already have a PSG.
- 16.16 Training fund was established to fund overseas training of teaching and professional staff.
- 16.17 Pupil welfare assistance fund was established to subsidise for student transport allowance and item.
- 16.18 Development fund was established to cover the cost of maintenance, repairs and renovation to be incurred by the School.
- 16.19 South East Edu Assist Fund ("SE Edu Assist Fund") is to help needy students studying in special education schools in South East district.
- 16.20 Equipment fund is established to be utilised to cover shortfall in expenditure for materials and equipment.
- 16.21 School pocket money fund was established to help children from low-income families to pay for basic daily school-related expenses.
- 16.22 MOE financial assistance scheme is to support children from low-income families to pay for basic daily school-related expenses.

17. 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>2024</u>	<u>2023</u>
	\$	\$
Salaries and other short-term employee benefits	445,014	433,827
Post-employment benefits - contribution to CPF	52,767	46,687
	<u>497,781</u>	<u>480,514</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

17. Related party transactions (Continued)

There is no paid staff who are close members of the family of the executive director or Executive Council. 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.

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

	<u>2024</u>	<u>2023</u>
	No. of key management personnel	No. of key management personnel
Remuneration band		
\$100,001 to \$200,000	3	3
\$100,000 and below	1	2

18. 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>2024</u>	<u>2023</u>
	\$	\$
Financial assets measured at amortised cost		
Other receivables (excluding prepayments)	494,908	351,847
Cash and bank balances	8,534,979	8,152,400
Total financial assets measured at amortised cost	<u>9,029,887</u>	<u>8,504,247</u>
Financial liabilities measured at amortised cost		
Other payables (excluding grants received in advance)	380,217	28,224
Total financial liabilities measured at amortised cost	<u>380,217</u>	<u>28,224</u>

19. Fair value of financial instruments

Assets and liabilities not measured at fair 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 2024

20. 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 Association does not have significant exposure to interest rate risk and market price risk.

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 \$8,534,979 (2023: \$8,152,400). 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 2024

20. 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.

<u>2024</u>	Carrying amount \$	Contractual cash flows \$	One year or less \$	Two to five years \$
<u>Financial assets</u>				
Other receivables (excluding prepayments)	494,908	494,908	494,908	-
Cash and bank balances	8,534,979	8,534,979	8,534,979	-
Total undiscounted financial assets	9,029,887	9,029,887	9,029,887	-
<u>Financial liabilities</u>				
Other payables (excluding grants received in advance)	380,217	380,217	380,217	-
Lease liabilities	743,742	891,584	440,925	450,659
Total undiscounted financial liabilities	1,123,959	1,271,801	821,142	450,659
Total net undiscounted financial assets/(liabilities)	7,905,928	7,758,086	8,208,745	(450,659)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

20. 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)

<u>2023</u>	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	-
<u>Financial liabilities</u>				
Other payables (excluding grants 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)

21. Tax deductible donations

	<u>2024</u> \$	<u>2023</u> \$
Tax deductible donations received during the year	1,185,508	401,219

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

for the financial year ended 31 March 2024

22. Reserve policy and position

The reserves that the Association has set aside provide financial stability and the means for the development of its principal activities. The Association intends to maintain its unrestricted reserves at a level that is at least equivalent to one year of expenses for unrestricted fund 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 2024 and 31 March 2023 are as follows:

		<u>2024</u>	<u>2023</u>	Increase/ (Decrease)
		\$	\$	%
A	Unrestricted funds	2,935,747	2,614,089	12.30
B	Designated / restricted funds	5,700,023	5,701,322	(0.02)
C	Total funds	<u>8,635,770</u>	<u>8,315,411</u>	3.85
D	Total annual operating expenditure (unrestricted funds)	1,868,928	1,483,822	25.95
E	Ratio of unrestricted funds to annual operating expenditure for total unrestricted funds (A/D)	<u>1.57</u>	<u>1.76</u>	

23. Conflict of interest policy

Whenever a member of the Executive Council or staff of the Association is in any way, directly or indirectly, has an interest in a transaction or project or other matter to be discussed at a meeting, the member shall disclose the nature of his interests before the discussion on the matters begins.

The member concerned should not participate in the discussion or vote on the matter, and should also offer to withdraw from the meeting.

24. Authorisation of financial statements for issue

The financial statements for the financial year ended 31 March 2024 were authorised for issue in accordance with a resolution of the Executive Council of the Association on 25 July 2024.

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL POSITION - ASSOCIATION
for the financial year ended 31 March 2024

	<u>2024</u> \$	<u>2023</u> \$
<u>ASSETS</u>		
Non-current asset		
Plant and equipment	1,230,283	819,914
Current assets		
Inventories	4,108	5,012
Other receivables, deposits and prepayments	622,671	435,872
Cash and bank balances	7,576,825	7,032,662
	<u>8,203,604</u>	<u>7,473,546</u>
Total assets	<u><u>9,433,887</u></u>	<u><u>8,293,460</u></u>
<u>LIABILITIES</u>		
Non-current liability		
Lease liabilities	319,077	-
Provision	250,000	-
Deferred capital grant	28,305	180,770
	<u>597,382</u>	<u>180,770</u>
Current liabilities		
Accruals	359,850	259,049
Lease liabilities	402,423	428,702
Deferred capital grant	81,248	69,287
	<u>843,521</u>	<u>757,038</u>
Total liabilities	<u>1,440,903</u>	<u>937,808</u>
NET ASSETS	<u><u>7,992,984</u></u>	<u><u>7,355,652</u></u>
<u>FUNDS</u>		
Unrestricted funds		
- Accumulated funds	2,935,747	2,614,089
- Designated funds	2,585,390	1,895,326
Total unrestricted funds	<u>5,521,137</u>	<u>4,509,415</u>

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL POSITION – ASSOCIATION (CONTINUED)

for the financial year ended 31 March 2024

	<u>2024</u>	<u>2023</u>
	\$	\$
(Continued)		
Restricted funds		
- ISS	(225,555)	(84,633)
- DAS	(509,353)	(145,301)
- CS	323,866	269,467
- CS-DeafBlind	28,356	33,067
- Special activities fund	1,169,438	1,128,606
- Social Group of the Deaf fund	66,670	71,507
- MILK fund	1,959	2,959
- MVS fund	354,493	354,493
- SAd deaf Hearing Care Centre fund	1,170,496	1,124,595
- Tertiary education fund	52,430	52,430
- Welfare fund	39,047	39,047
Total restricted funds	<u>2,471,847</u>	<u>2,846,237</u>
Total funds	<u><u>7,992,984</u></u>	<u><u>7,355,652</u></u>

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES – ASSOCIATION

for the financial year ended 31 March 2024

	Unrestricted funds			Restricted funds			2024	2023
	Designated funds							
	Unrestricted funds - SAd deaf	Special activities fund	Other funds	Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
	\$	\$	\$	\$	\$	\$	\$	\$
INCOME								
Income from generated funds								
Voluntary income								
- Amortisation of deferred capital grants	-	-	-	140,504	-	-	140,504	127,308
- Donations	181,962	-	-	1,674	-	-	183,636	669,139
- Grants for rental of land	431,520	-	-	-	-	-	431,520	427,534
- Other grants and sponsorships	726,453	-	-	71,614	89,600	-	887,667	673,239
Activities for generating funds								
- Fundraising income	1,352,258	-	-	-	167,917	-	1,520,175	347,374
- Collection from events	-	-	-	7,786	46,400	-	54,186	72,458
Fixed deposits income								
- Interests	152,524	-	-	-	-	-	152,524	38,319
	2,844,717	-	-	221,578	303,917	-	3,370,212	2,355,371
Income from charitable activities								
Grants for assistive devices	-	-	-	243,114	-	-	243,114	195,607
Grant from SGE / Community Chest	-	-	-	323,028	-	-	323,028	327,888
Grant from MSF	-	-	-	83,981	-	-	83,981	76,225
Grant from MOE	-	-	-	1,118,231	-	-	1,118,231	1,216,417
Grant from TOTE Board	-	-	-	688,937	-	-	688,937	589,886
Members subscription	7,470	-	-	-	-	-	7,470	8,589
Programme income	-	-	-	339,507	-	-	339,507	173,478
Interpretation fees collected	-	-	-	148,011	-	-	148,011	88,244
Sign language books	-	-	-	1,010	-	-	1,010	480
Sales of assistive devices	-	-	-	108,621	-	-	108,621	102,359
	7,470	-	-	3,054,440	-	-	3,061,910	2,779,173

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES – ASSOCIATION (CONTINUED)

for the financial year ended 31 March 2024

	Unrestricted funds			Restricted funds			2024	2023
			Designated funds					
	Unrestricted funds - SADeaf	Special activities fund	Other funds	Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
	\$	\$	\$	\$	\$	\$	\$	\$
(CONTINUED)								
INCOME								
Other income								
Miscellaneous income	30,229	-	-	690	-	-	30,919	9,918
Total income	2,882,416	-	-	3,276,708	303,917	-	6,463,041	5,144,462
EXPENDITURE								
Cost of generating funds								
Fundraising events	317,443	-	-	-	1,620	-	319,063	26,728
Professional fees and contract service	5,880	-	-	-	-	-	5,880	10,620
Staff CPF contribution	33,993	-	-	-	-	-	33,993	29,333
Staff salaries	249,495	-	-	-	-	-	249,495	193,900
Staff welfare and training	4,568	-	-	-	-	-	4,568	2,755
Transport	1,783	-	-	-	-	-	1,783	511
	613,162	-	-	-	1,620	-	614,782	263,847
Charitable activities								
Annual events	5,453	9,936	-	48,873	223,096	-	287,358	298,579
Professional fees and services	74,541	-	-	209,184	-	-	283,725	201,077
Purchase of assistive devices	-	-	-	201,104	-	-	201,104	188,205
Staff CPF contribution	2,219	-	-	392,189	-	-	394,408	399,007
Staff salaries	40,057	-	-	2,478,326	-	-	2,518,383	2,552,176
Staff welfare and training	421	-	-	75,427	-	-	75,848	46,326
Teaching material	-	-	-	4,709	-	-	4,709	6,169
Transport	-	-	-	27,804	-	-	27,804	21,823
Volunteer expenses	4,060	-	-	1,825	-	-	5,885	11,391
Welfare assistance services	-	-	-	521	30,512	1,000	32,033	48,318
	126,751	9,936	-	3,439,962	253,608	1,000	3,831,257	3,773,071

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES – ASSOCIATION (CONTINUED)

for the financial year ended 31 March 2024

	Unrestricted funds			Restricted funds			2024	2023
	Unrestricted funds - SADeaf	Designated funds		Accumulated funds	Special activities fund	Other funds*	Total funds	Total funds
		Special activities fund	Other funds					
(CONTINUED)	\$	\$	\$	\$	\$	\$	\$	\$
EXPENDITURE								
Governance and other administrative costs								
Communications	11,317	-	-	19,449	-	-	30,766	27,461
Depreciation expense	473,860	-	-	153,962	6,939	-	634,761	534,305
Insurance	4,067	-	-	12,439	-	-	16,506	17,548
Interest on lease liabilities	1,829	-	-	-	-	-	1,829	5,773
Miscellaneous expenses	16,046	-	-	7,673	-	-	23,719	13,651
Printing and stationery	5,157	-	-	4,818	25	-	10,000	13,418
Publication and advertisements	532	-	-	600	-	-	1,132	1,858
Rental of office equipment	2,640	-	-	803	-	-	3,443	3,639
Staff CPF contribution	71,146	-	-	-	-	-	71,146	64,786
Staff salaries	476,492	-	-	-	-	-	476,492	443,356
Staff welfare and training	22,766	-	-	-	-	-	22,766	23,242
Transport	964	-	-	-	-	-	964	743
Upkeep of building and equipment	19,956	-	-	19,826	893	-	40,675	35,723
Utilities	14,073	-	-	31,398	-	-	45,471	31,120
	1,120,845	-	-	250,968	7,857	-	1,379,670	1,216,623
Total expenditure	1,860,758	9,936	-	3,690,930	263,085	1,000	5,825,709	5,253,541

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

STATEMENT OF FINANCIAL ACTIVITIES – ASSOCIATION (CONTINUED)

for the financial year ended 31 March 2024

(CONTINUED)	Unrestricted funds			Restricted funds			2024	2023
	Unrestricted funds - SAd deaf \$	Designated funds		Accumulated funds \$	Special activities fund \$	Other funds* \$	Total funds \$	Total funds \$
		Special activities fund \$	Other funds \$					
Surplus / (deficit) for the financial year	1,021,658	(9,936)	-	(414,222)	40,832	(1,000)	637,332	(109,079)
Funds transferred (out) / in	(700,000)	-	700,000	-	-	-	-	-
Net movement in funds	321,658	(9,936)	700,000	(414,222)	40,832	(1,000)	637,332	(109,079)
Funds brought forward	2,614,089	104,861	1,790,465	72,600	1,128,606	1,645,031	7,355,652	7,464,731
Funds carried forward	2,935,747	94,925	2,490,465	(341,622)	1,169,438	1,644,031	7,992,984	7,355,652

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

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

DETAILED INCOME AND EXPENDITURE STATEMENT – ASSOCIATION

for the financial year ended 31 March 2024

	Unrestricted funds	Restricted funds (excluding special activities funds)								Total
		CAS	CS	CS-DeafBlind	ISS	DAS	ER	HCC	SGD	
2024	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME										
Income from generated funds										
Voluntary income										
- Amortisation of deferred capital grants	-	140,504	-	-	-	-	-	-	-	140,504
- Donations	181,962	-	-	-	-	-	-	-	1,674	183,636
- Grants for rental of land	431,520	-	-	-	-	-	-	-	-	431,520
- Other grants and sponsorships	726,453	-	64,029	6,260	-	1,325	-	-	-	798,067
Activities for generating funds										
- Fundraising income	1,352,258	-	-	-	-	-	-	-	-	1,352,258
- Collections from events	-	-	3,536	255	-	-	-	-	3,995	7,786
Fixed deposit income										
- Interest	152,524	-	-	-	-	-	-	-	-	152,524
	<u>2,844,717</u>	<u>140,504</u>	<u>67,565</u>	<u>6,515</u>	<u>-</u>	<u>1,325</u>	<u>-</u>	<u>-</u>	<u>5,669</u>	<u>3,066,295</u>
Income from charitable activities										
Grants for assistive devices	-	-	-	-	-	-	-	243,114	-	243,114
Grant from SGE / Community Chest	-	-	-	-	323,028	-	-	-	-	323,028
Grant from MSF	-	-	-	-	83,981	-	-	-	-	83,981
Grant from MOE	-	-	-	-	79,164	-	1,039,067	-	-	1,118,231
Grant from TOTE Board	-	-	202,221	150,274	-	336,442	-	-	-	688,937
Members subscription	7,470	-	-	-	-	-	-	-	-	7,470
Programme income	-	-	-	-	11,915	327,592	-	-	-	339,507
Interpretation fees collected	-	-	-	-	-	148,011	-	-	-	148,011
Sign language books	-	-	-	-	-	1,010	-	-	-	1,010
Sales of assistive devices	-	-	-	-	-	-	-	108,621	-	108,621
	<u>7,470</u>	<u>-</u>	<u>202,221</u>	<u>150,274</u>	<u>498,088</u>	<u>813,055</u>	<u>1,039,067</u>	<u>351,735</u>	<u>-</u>	<u>3,061,910</u>

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

DETAILED INCOME AND EXPENDITURE STATEMENT – ASSOCIATION

for the financial year ended 31 March 2024

	Unrestricted funds	Restricted funds (excluding special activities funds)								Total
		CAS	CS	CS- DeafBlind	ISS	DAS	ER	HCC	SGD	
(CONTINUED)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME										
Other income										
Miscellaneous income	30,229	-	60	-	-	630	-	-	-	30,919
Total income	2,882,416	140,504	269,846	156,789	498,088	815,010	1,039,067	351,735	5,669	6,159,124
EXPENDITURE										
Cost of generating funds										
Fundraising events	317,443	-	-	-	-	-	-	-	-	317,443
Professional fees & Contract service	5,880	-	-	-	-	-	-	-	-	5,880
Staff CPF contribution	33,993	-	-	-	-	-	-	-	-	33,993
Staff salaries	249,495	-	-	-	-	-	-	-	-	249,495
Staff welfare and training	4,568	-	-	-	-	-	-	-	-	4,568
Transport	1,783	-	-	-	-	-	-	-	-	1,783
	613,162	-	-	-	-	-	-	-	-	613,162
Charitable activities										
Annual events	15,389	-	10,723	6,956	6,044	15,479	-	-	9,671	64,262
Professional fees and services	74,541	-	24,907	4,891	6,800	161,726	9,760	265	835	283,725
Purchase of assistive devices	-	-	-	-	-	-	-	201,104	-	201,104
Staff CPF contribution	2,219	-	22,472	19,006	78,106	127,889	130,618	14,098	-	394,408
Staff salaries	40,057	-	136,503	116,137	505,246	781,482	855,570	83,388	-	2,518,383
Staff welfare and training	421	-	4,455	3,478	10,183	14,039	42,007	1,265	-	75,848
Teaching materials	-	-	-	-	2,349	2,360	-	-	-	4,709
Transport	-	-	3,525	3,075	3,826	17,378	-	-	-	27,804
Volunteer expenses	4,060	-	669	-	-	1,156	-	-	-	5,885
Welfare assistance services	-	-	-	521	-	-	-	-	-	521
	136,687	-	203,254	154,064	612,554	1,121,509	1,037,955	300,120	10,506	3,576,649

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

DETAILED INCOME AND EXPENDITURE STATEMENT – ASSOCIATION

for the financial year ended 31 March 2024

	Unrestricted funds	Restricted funds (excluding special activities funds)								Total
		CAS	CS	CS- DeafBlind	ISS	DAS	ER	HCC	SGD	
(CONTINUED)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
EXPENDITURE										
Governance and other administrative costs										
Communications	11,317	-	2,094	1,356	5,665	9,650	-	684	-	30,766
Depreciation expense	473,860	140,504	1,306	1,306	1,063	9,319	-	464	-	627,822
Insurance	4,067	-	939	626	3,697	4,693	1,112	1,372	-	16,506
Interest on lease liabilities	1,829	-	-	-	-	-	-	-	-	1,829
Miscellaneous	16,046	-	917	284	1,694	4,573	-	205	-	23,719
Printing and stationery	5,157	-	991	289	877	2,154	-	507	-	9,975
Publication relations and advertisements	532	-	190	-	205	205	-	-	-	1,132
Rental of office equipment	2,640	-	255	-	280	268	-	-	-	3,443
Staff CPF contributions	71,146	-	-	-	-	-	-	-	-	71,146
Staff salaries	476,492	-	-	-	-	-	-	-	-	476,492
Staff welfare and training	22,766	-	-	-	-	-	-	-	-	22,766
Transport	964	-	-	-	-	-	-	-	-	964
Upkeep of building and equipment	19,956	-	2,147	1,290	4,361	10,615	-	1,413	-	39,782
Utilities	14,073	-	3,354	2,285	8,614	16,076	-	1,069	-	45,471
	1,120,845	140,504	12,193	7,436	26,456	57,553	1,112	5,714	-	1,371,813
Total expenditure	1,870,694	140,504	215,447	161,500	639,010	1,179,062	1,039,067	305,834	10,506	5,561,624
Surplus / (deficit) for the financial year	1,011,722	-	54,399	(4,711)	(140,922)	(364,052)	-	45,901	(4,837)	597,500
Net movement in funds	1,011,722	-	54,399	(4,711)	(140,922)	(364,052)	-	45,901	(4,837)	597,500

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

THE SINGAPORE ASSOCIATION FOR THE DEAF

DETAILED INCOME AND EXPENDITURE STATEMENT – ASSOCIATION (CONTINUED)
for the financial year ended 31 March 2024

CS – Community Services	CAS – Care and Share	ER – Education Resource
HCC – Hearing Care Centre	SGD – Social Group of the Deaf fund	ISS – Itinerant Support Services
DAS – Deaf Access Services	CS-DeafBlind – Deafblind	