



The Singapore Association For The Deaf

2013 | 2014

ANNUAL REPORT

ANNUAL REPORT 2013/2014**CONTENTS**

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VISION

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

MISSION

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

HISTORY

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

REGISTRATION

SADeaf is a member of the NCSS, registered with the Registrar of Societies (252/55 WEL) and Commissioner of Charities (00057), Unique Entity Number for Societies (S62SS0061C) and is an approved Institution of Public Character (IPC 000444 renewed from 1 January 2013 to 31 December 2014).

CORPORATE GOVERNANCE

SADeaf has complied fully with the Governance Evaluation Checklist for Institutions of Public Characters (IPCs). The full checklist is available at www.charities.gov.sg.

CONFLICT OF INTEREST POLICY

All Executive Council members, Chairpersons of Sub-committees and staff of SADeaf are required to read and understand the Conflict of Interest Policy in place and full disclosure of interests, relationships and holdings that could potentially result in a conflict of interest. The members and staff have fully complied with the Conflict of Interest Policy.

The Year Under Review 2013/2014



We are honoured to have Ms Ho Ching, the Chief Executive Officer of Temasek Holdings, become our Patron on 29 April 2013. As SADeaf's Patron, she graced two events – the Charity Gala Dinner held on 16 August 2013 and the International Day of the Deaf celebrations held on 21 September 2013.

During the year under review, SADeaf contacted various ministries to advocate for and advise on Deaf needs. The ministries had also sought advice on how they could better serve the Deaf community, especially in the light of the signing and ratification of the United Nations Convention on the Rights of Persons with Disabilities by the Singapore government.

In the area of early intervention, SADeaf worked with Thye Hwa Kwan Early Intervention Programme for Infant and Children (EIPIC) Centre – the only EIPIC Centre which provides sign language instruction – on the Deaf Awareness Programme for their teaching staff. SADeaf and other disability organisations' engagement with the MOE resulted in the setting up of Disability Support Offices and the Special Education Needs Fund to support students with disabilities in public-funded Institutes of Higher Learning. In employment, SADeaf partnered SG Enable in the areas of job referrals and support for our Deaf clients. SADeaf also held a series of meetings with the Media Development Authority (MDA), leading to key TV programmes being subtitled. For the PM's National Day Rally Speech held on 18 August 2013, the Ministry of Social and Family Development (MSF) helped to make 'live' sign language interpretation a reality for the second time.

Other highlights of the year are:

- Father Cyril Axelrod, a renowned deafblind priest, was invited to conduct a workshop on the topic of deafblindness on 8 June 2013 at SADeaf. This helped to raise awareness of the needs of people with both sight and hearing loss.
- The first Deaf Studies training was conducted by Dr Don Bangs, from Don Bangs Cultural Services,

for volunteers and staff from 7 to 8 August 2013. The course equipped the volunteers and staff on various deafness-related issues.

- SingPost organised a Stamp Design Competition in collaboration with SADeaf. The design and artwork of our deaf client, Mr Kenny Tiang Wen Cherng, was selected to be the stamp issue of the year in September 2013. This collaboration also gave our deaf artists an opportunity to showcase their talents.
- 76% of SADeaf staff attained at least the Basic Sign Language Level 3 standard as at 31 March 2014. The staff had striven to improve their sign language skills to communicate better with deaf clients, volunteers and fellow colleagues.

During the year, SADeaf welcomed six new Ambassadors – Select Group Ltd, Marina Bay Sands Singapore Pte Ltd, Merrylin Holdings (Singapore) Pte Ltd, Grid_Synergy Pte Ltd, ABC Tissue Hearing Express and Ms Valentane Huang Ti Xiang, the first individual ambassador. Our heartfelt thanks to our new supporters!

Our major donors during the year were RRJ Management (S) Pte Ltd and Shaw Foundation Pte which contributed \$50,000 each. The year's major fundraising project was the Charity Gala Dinner on 16 August 2013 during which \$322,643 was raised. Marina Bay Sands generously sponsored the venue, food and beverages to the tune of \$95,000. Our special thanks to Ms Ho Ching and Mrs Yu-Foo Yee Shoon, our former Minister of State, for their tremendous support in the Charity Gala Dinner. Fundraising projects during the year brought in a total of \$481,250, an increase of \$130,767 over the previous year.

With regard to SADeaf's accounts, we had a net surplus of \$457,231 as compared to the previous year's surplus of \$327,959, thanks to our prudent financial management and strong internal controls. An Internal Audit-cum-Governance exercise was conducted for FY 2012/2013 from November 2013 to March 2014.

At Mountbatten Vocational School (MVS), 67% of the trainees from the 2012 cohort graduated with the ITE

Message from the President

Skills Certificate (compared to 86.7% for the 2011 cohort). For the 2013 cohort, 62% met the criteria in their overall performance in the core components and progressed to the Year 2 work-based training segment (versus 51.4% for the 2012 cohort). MVS had obtained the ITE certification of the Housekeeping segment, and is currently an approved training centre for the F&B and Food Preparation segments. Its staff continued to upgrade themselves by attending the Advanced Certificate in Training and Assessment (ACTA) course. Dr Mohamad Maliki Bin Osman, Minister of State for National Development and Mayor of South East District, visited MVS on 17 April 2013, aiming to strengthen the micro-communities within the district and to build a more resilient and compassionate community.

At the Singapore School for the Deaf (SSD), three pupils sat for the Primary School Leaving Examinations (PSLE) in 2013, all of whom passed. SSD, with a current enrolment of 11, will see another three students taking the PSLE in 2014. SSD also celebrated its 50th Anniversary on 14 November 2013 with Ms Sim Ann, Minister of State for Education, as the guest of honour for the occasion. SSD is currently working with MOE on the Bilingual-Bicultural Educational Approach for deaf students.

Staff and volunteer training and exposure to overseas experiences are key to the Association's development

of its human resources. As such, SADeaf and SSD participated in the following events:

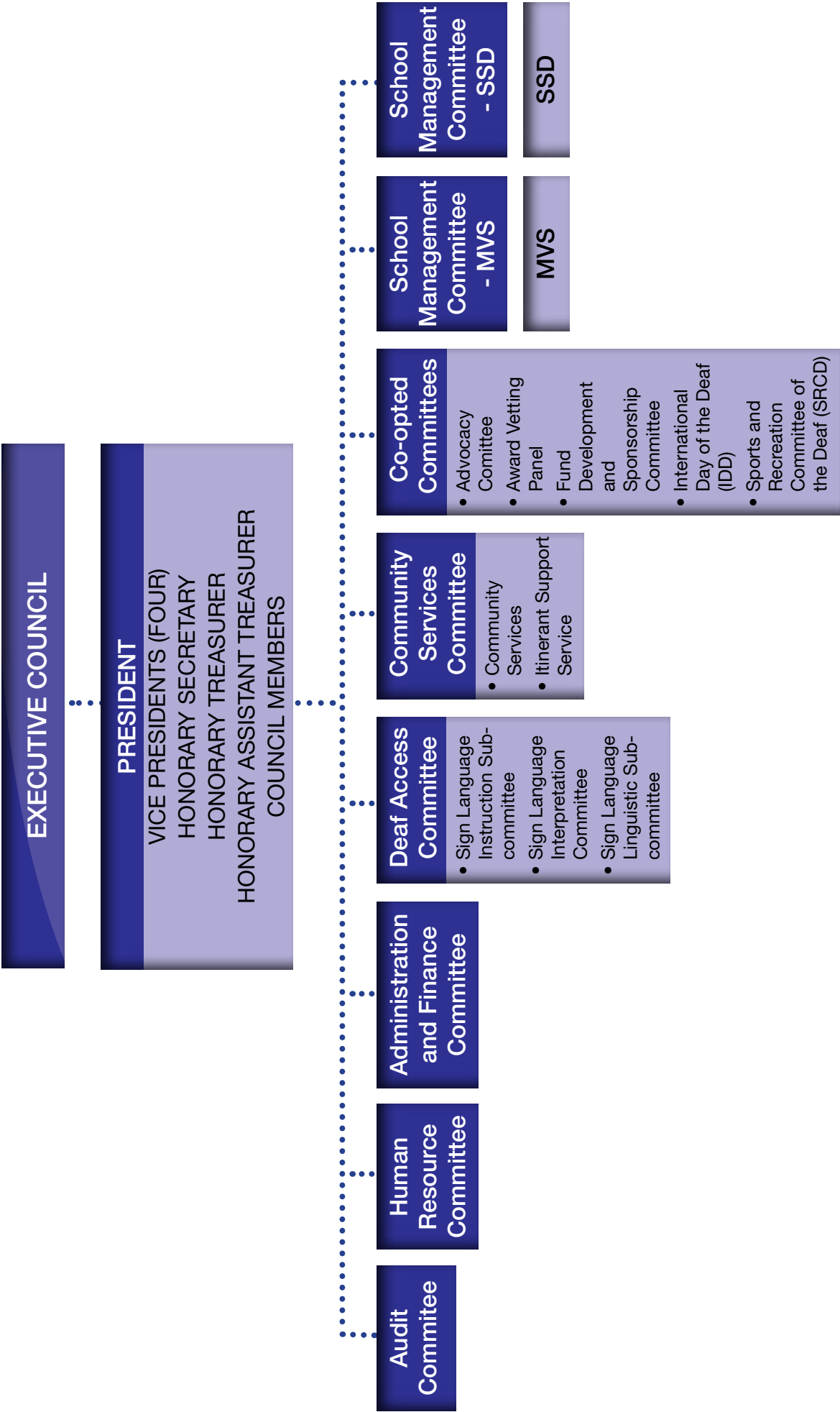
- Three staff attended a MOE Study Trip to Melbourne, Australia, from 1 to 8 June 2013.
- A staff and a volunteer attended the World Federation of the Deaf (WFD) Regional Secretariat in Asia Youth Camp in Seoul, Korea from 27 August to 2 September 2013.
- A staff and a volunteer attended the 2nd International Conference of the WFD and Deaf Society of New South Wales Centenary Events in Sydney, Australia, from 16 to 20 October 2013.
- A staff and a volunteer attended the 1st International Conference of Sign Language Teachers in Prague, the Czech Republic, from 18 to 20 October 2013.

SADeaf would like to thank all Executive Council members, volunteers, corporations, individuals, work-based training partners, and ambassadors, as well as NCSS, MOE, MSF, Tote Board and staff for the great support. The past year's numerous achievements would not have been possible without your contributions.



Dr Christopher Low Wong Kein
President

As at 31 March 2014



PRESIDENT

Dr Christopher Low Wong Kein

VICE PRESIDENTS

Mr Chang Wah Weng

(Community Services Committee)

Mr Martin Marini

(Singapore School for the Deaf – School Management Committee)

Mr Gregory Wee Chong Yeow

(Mountbatten Vocational School – School Management Committee)

Mr Alfred Yeo Chi Jin*

(Deaf Access Committee)

HONORARY SECRETARY

Ms Cynthia Wong Yuen Chinn

HONORARY TREASURER

Mr Patrick Tan Keng Sin

ASSISTANT HONORARY TREASURER

Mr Low Boon Hon

COUNCIL MEMBERS

Mr Chew Mun Kai*

Mr Steven Chua Cheng Lye*

Mr Kelvin Goh Jwee How*

Mr Steven Lee Chee Phat

Ms Pearlin Lim Wen-She*

Mr Neo Hock Ping*

Mr Melvin Poon Kai Leon

Ms Tan Keng Ying*

Ms Valerie Tan Kian Wah

Ms Adeline Tiah Tin Han

Ms Tay Lay Hong*

Ms Devyani Himanshu Vaishampayan

Ms Irene Yee Choy Peng*

*The Singapore
Association
For The Deaf*

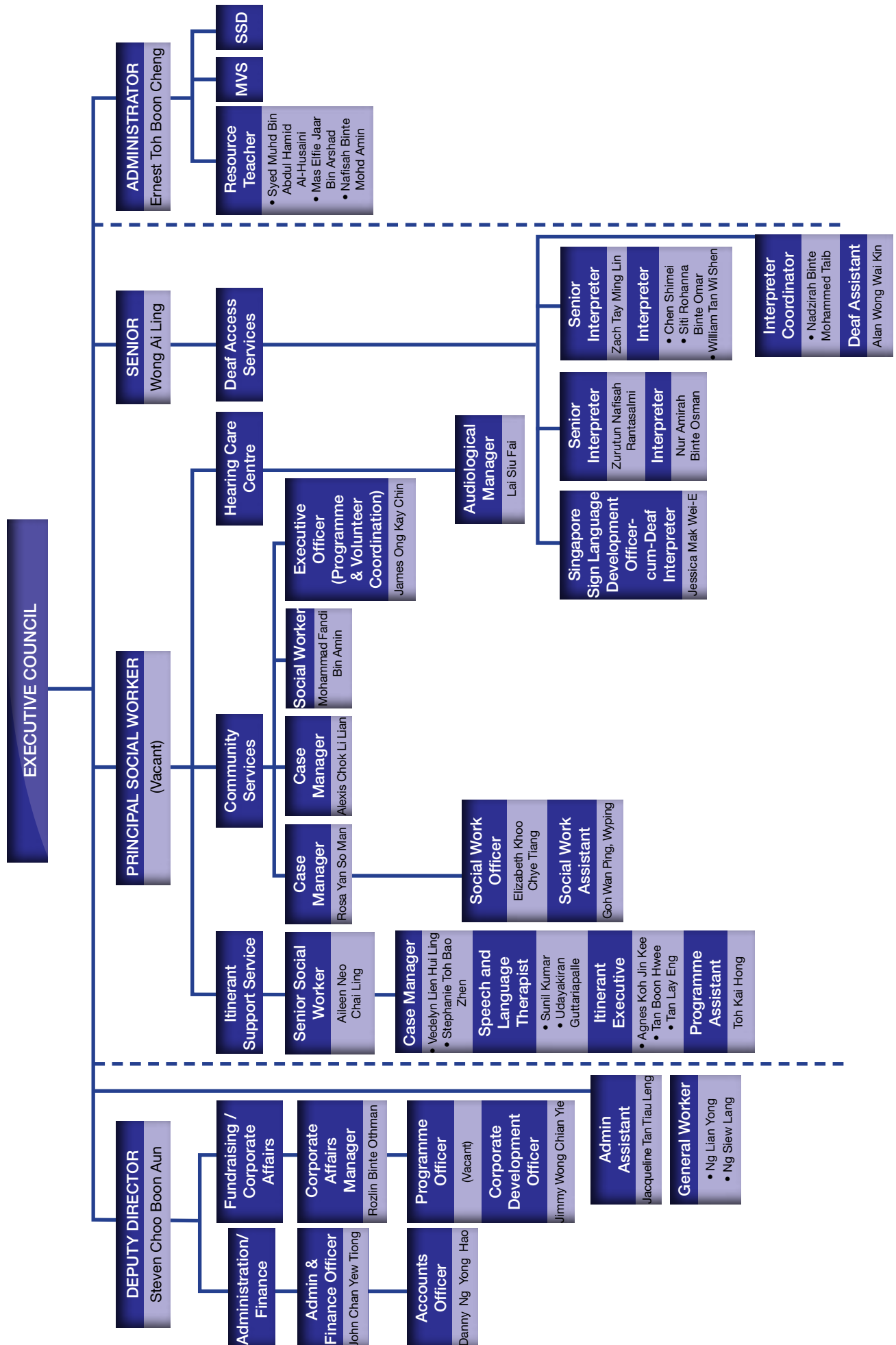


IN ATTENDANCE

Ms Judy Lim Sook Lan, Executive Director

* Deaf/Hard-of-Hearing

As at 31 March 2014

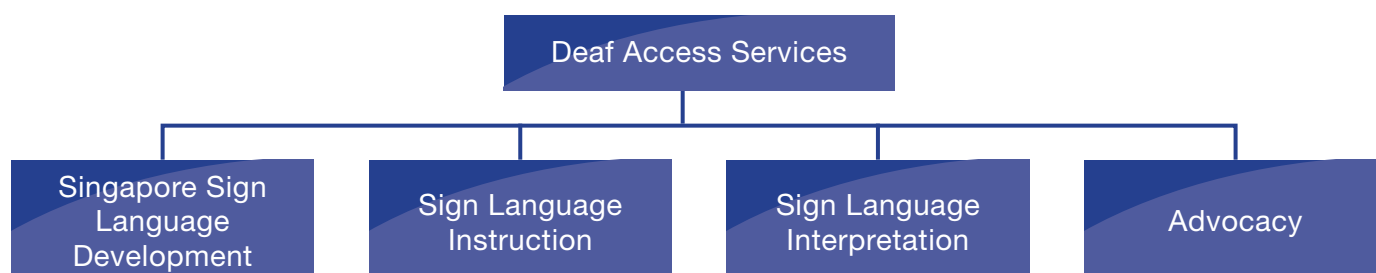


MEMBERSHIP

As at 31 March 2014, our membership strength stood at 778. The breakdown is as follows:

Membership by Category					
Category	Junior	Ordinary	Life	Associate	Total
Deaf	21	175	224	4	424
Hearing	-	170	167	17	354
Total	21	345	391	21	778

DEAF ACCESS SERVICES (DAS)



OBJECTIVES

- To develop Singapore Sign Language (SgSL) as well as sign language resources to meet the linguistic needs of the Deaf community.
- To increase public awareness and acceptance of the capabilities and potential of individuals with hearing loss through the Deaf Awareness programme and Sign Language courses.
- To facilitate effective integration of deaf clients/members into society through communication support services such as Sign Language interpretation service, note-taking and Communication Access Real Time (CART).
- To empower the deaf clients/members as stated in the United Nations Convention of Rights of Person with Disabilities
- To work in partnership with the government bodies in advocacy issues and bring out the Deaf voices on Deaf needs.

EVENTS

Training of Trainers by Don Bangs Cultural Services

We invited Dr Don Bangs and Dr Michele Bishop from the United States to conduct a series of training-of-trainers workshops on the following:

- Sign Language Instructors Training by Dr Don Bangs, 3 and 9 August 2013

This workshop, attended by 14 deaf and hearing individuals, imparted new approaches and techniques to teaching and learning sign language.

- Sign Linguistics Programme by Dr Michele Bishop, 4 and 5 August 2013

A total of 22 participants gained a general understanding of



Training-of-trainers Workshops

the qualities of human languages in general, the features of human communication that made it unique, the ways in which signed and spoken languages are structurally similar to each other and how they are different.

- Deaf Studies by Dr Don Bangs, 6 and 7 August 2013

The workshop provided 46 participants a cultural overview of Deaf people, their cultures and communities. Topics include languages, history, social structures, values and traditions, arts, technology and cross-cultural interactions.

- Sign Language Interpreters Training by Dr Michele Bishop, 10 and 11 August 2013.

Dr Bishop presented a theoretical foundation and practical exercises and activities to 30 interpreters, exploring various aspects of sign language interpreting.

Overseas Trips Sharing Session

On 11 January 2014 at SADeaf, 18 participants, including seven delegates, took part in an Overseas Trip Sharing Session. The delegates had represented Singapore to attend the following:

- 6th World Federation of the Deaf Regional Secretariat for Asia and the Pacific Youth Camp
27 August to 2 September 2013, South Korea, attended by Jessica Mak Wei-E and Chen Jieying
- 2nd International Conference of the World Federation of the Deaf
16 to 18 October 2013, Australia, attended by Alvan Yap Boon Sheng and Nur Amirah Binte Osman
- 2nd International Conference of Sign Language Teachers
18 to 20 October 2013, Czech Republic, attended by James Ong Kay Chin and Wong Ai Ling



Sharing Session

Information garnered from the conferences and shared with the audience included sign linguistics, Deaf education, accessibility, assistive devices, communication support, youth leadership, sign language teaching, deaf networking and more.

Deaf Access Committee Retreat Camp

From 8 to 9 March 2014 at Aloha Changi Resort, 42 volunteers, staff and members of the Deaf Access Committee and its sub-committees joined the Deaf Access Committee Retreat Camp. Each committee and sub-committee discussed and reviewed their roles and plans. Among the topics discussed were sign language and interpreting issues, and how management and organisation systems could be improved.



Presenter at DAC Camp

SINGAPORE SIGN LANGUAGE DEVELOPMENT

Singapore Sign Language (SgSL) is Singapore's native sign language which has developed over the last six decades since the setting up of the Singapore Chinese Sign School for the Deaf in 1954. With the introduction of various signed languages into the country since then, today's SgSL comprises a combination of Shanghainese Sign Language, American Sign Language, Signing Exact English and locally developed signs. Its grammatical structure has also been influenced to some extent by spoken languages in Singapore. While socially recognised, used and accepted in the Deaf community, its vocabulary, grammatical structures, rules and morphology remains largely under researched.

Deaf Access Services (DAS)

The Linguistics Sub-Committee (LSC) was formed in May 2012. LSC is a sub-committee of the Deaf Access Committee (DAC). The vision of the LSC is to lead the development of SgSL and sign language resources to meet the linguistic needs of the Deaf community.

LSC aims to:

- Create a SgSL Sign Bank by gathering, indexing and officially documenting the local signs.
- Develop SgSL resources as materials for use by the stakeholders.
- Provide a forum/platform for the exchange of information and opinion on matters of mutual interest and concern.

With the need to develop SgSL, a full-time SgSL Development Officer was recruited to plan SgSL-related projects in November 2013.

PROJECTS

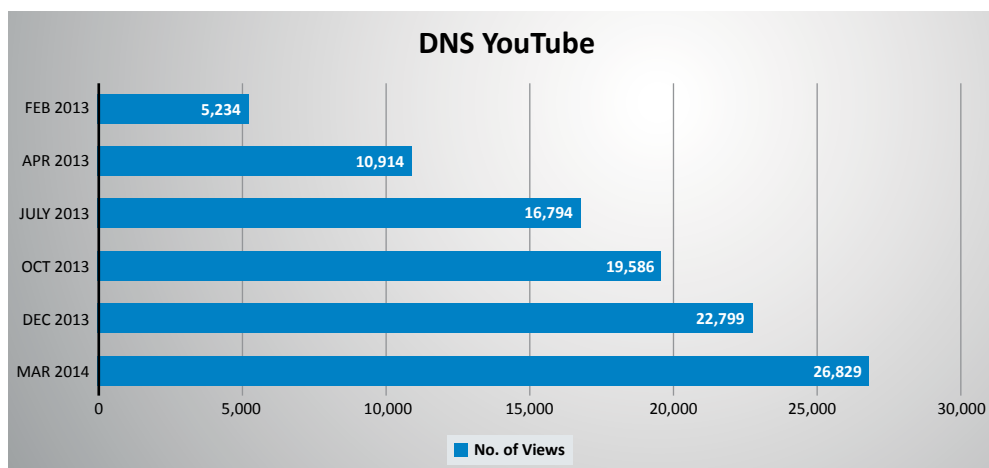
Deaf News Singapore (DNS)

DNS was launched on 8 September 2012 with overwhelming response from the Deaf community. With LSC's Youtube account, DNS aims to share information with the Deaf community, give opportunities to hearing people to work with the Deaf and to do further research on SgSL. LSC worked with School of the Arts Singapore (SOTA) students on a video project themed "Teacher's Day Tribute", in which they did the video recording, editing and adding open captions.



DNS videos

The table below shows a total of 83 videos being uploaded on DNS YouTube and viewed.



SgSL Courses

LSC had developed the curriculum for the basic SgSL course and conducted the classes for two groups: medical students at Yong Loo Lin School of Medicine of National University of Singapore (YYL-NUS) and art students at SOTA. The course topics included Introduction to Deafness and Deaf Culture, Visual Gesture Communication, Sign Vocabulary Learning and scenario activities. The students gained a better understanding of Deaf Culture and how to communicate with deaf individuals in their community service projects.



Having fun during a SgSL course

Month	Course Title	Venue	Duration	No. of students
August 2013	Basic SgSL course on medical terms (Group A)	YYL-NUS	10 hours	20
	Basic SgSL course on medical terms (Group B)	YYL-NUS	10 hours	20
	Basic SgSL course on medical terms (Group C)	YYL-NUS	10 hours	20
March 2014	Basic SgSL course (informal) (Year 6)	SOTA	10 hours	15
	Basic SgSL course (informal) (Year 5)	SOTA	10 hours	15
	Basic SgSL course (informal) (Year 5)	SOTA	10 hours	12
<i>Total no. of students</i>				102

Community Outreach and Participation

A total of 20 post-graduate student-teachers from the National Institute of Education (NIE) chose to work with LSC for their Community Involvement Programme (CIP) to understand and promote awareness of SgSL. They prepared the visual materials representing 101 concepts from the Swadesh list and collected signs from deaf people. LSC managed to secure 100 donated thumbdrives from Starhub Ltd for which were then given to the deaf persons who had helped in the project as a token of appreciation.

Collaboration with Nanyang Technological University (NTU)

NTU's Linguistics and Multi-lingual Studies department launched a Deaf Culture and Sign Language modules. HG3012 "Deaf Culture and Sign Language" was taught as a core elective to 97 students over three academic semesters. The second module, HG4012 "Structure of Singapore Sign Language", an advanced course that builds on HG3012 consolidates the student's structural knowledge of sign language. Working with consultants of the Deaf, the students gained first-hand experience in sign language research and learned how to systematically record, analyse and document all the structural categories of a sign language. LSC staff representatives were invited to attend the full 13-academic-week course to audit the sign language as part of the SgSL research project work. Two Deaf individuals were invited to assist in this course as signers.



Students video-recorded deaf informant's signing



Video showing the signing

Six Deaf informants from different backgrounds were invited for the sign recording which was held at SADeaf on 23 February 2014. NTU students recorded a total of 159 videos of the Deaf informants' sign vocabulary on alphabets, numbers, days of the week, body parts and sign storytelling. These videos are to be used for research on eLan, a software tool for sign language annotations on video resources.



eLan used for research

SIGN LANGUAGE INSTRUCTION

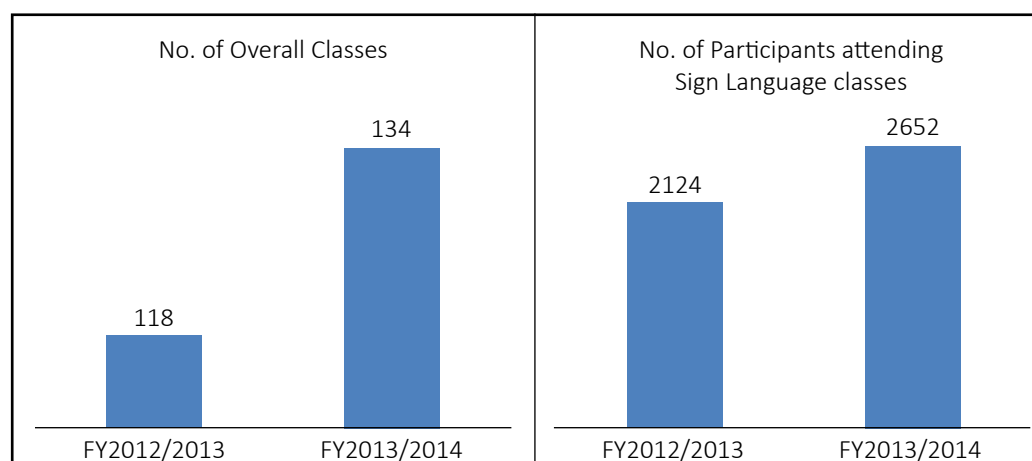
As at 31 March 2014, DAS had provided sign language instruction programmes to 2,652 participants. These programmes included:

- Introduction to Deaf Community, Culture and Language (DCCL) courses
- Signing Exact English (SEE) courses
- Deaf Awareness Programmes (DAP)
- Basic Sign Communication (BSC)

Sign Language Courses

Month	No. of Classes		No. of Participants	
	FY 2012/2013	FY 2013/2014	FY 2012/2013	FY 2013/2014
April 2013	19	15	231	174
May 2013	5	4	174	146
June 2013	16	15	163	148
July 2013	7	6	259	171
August 2013	16	20	170	269
September 2013	14	13	342	575
October 2013	17	24	303	408
November 2013	2	8	35	113
December 2013	0	0	0	0
January 2014	5	4	174	181
February 2014	13	17	137	216
March 2014	4	8	136	252
Total	118	134	2,124	2,652

Sign Language Courses



The tables above show increases in the number of classes and participants of 19% and 30% respectively.

Activities

Activities	Date	Objectives	Total No. of Participants
Six new SL trainees recruited	1 Apr 2013	Strengthen the SL Instructor team.	14 instructors
Mini-Graduation Party	16, 19 & 21 Nov 2013	Allow the SL participants to interact with the SL instructors.	15 instructors & 146 students
SLI Appreciation Dinner	12 Dec 2013	Show our appreciation to our SL instructors	13 instructors
Yu Sheng Dinner Gathering for SL instructors	7 Feb 2014	Celebrate Lunar New Year at Spring Roll Restaurant	6 instructors
Mini-Graduation Party	18 & 20 Mar 2014	For the SL participants to interact with the SL instructors.	9 instructors & 93 students



SLI Appreciation Party



Mini-Graduation Party

SIGN LANGUAGE INTERPRETATION

For the year under review, the four Staff Interpreters and 20 Volunteer Interpreters in the Sign Language Interpretation Section under the Deaf Access Services served 520 direct service users¹ and 195 indirect service users².

The clients were served in the following settings:

Nature of Interpretation Service	Total No. of Requests Handled	Total No. of Served (non-repeated)	Indirect cases (non-repeated)	No. of Beneficiaries		No. of Interpreters (Headcount)
				Hearing	Deaf	
Birthdays/Anniversary/Celebrations	11	8	2	772	131	12
Conference/Dialogue/Forum/Seminar/Rally	29	8	10	4,061	118	44
Counselling/Mediation	19	2	4	39	21	21
Course/Workshop	159	4	17	3,973	292	190
Court	61	7	18	444	66	97
DCCL	35	1	2	1,104	71	37
Deaf Awareness Programme	35	1	1	2,074	56	43
Discussion/Meeting	347	19	67	2,372	569	415
Events/Exhibition	69	17	22	51,531	560	103
Excursion/Field Trip	2	0	1	87	19	2
Police	42	11	22	64	51	69
Presentation/Talk	68	14	12	2,821	247	72
Lectures/Tutorial/Practical Lab	69	0	3	2,952	70	70
National Broadcast	17	0	3	143	19	20
ROM/ROMM	14	2	7	458	25	18
Tour	11	2	4	124	68	16
Total	994	520	195	73,019	2,383	1,229
Session Cancelled/ No interpreter	130					
Net Total	1,124					

Outcome of service to clients

For the year under review, 520 deaf clients requested for interpretation service, and 300 responded via the feedback form. Of this, 225 (75%) deaf clients were able to gain access to information during the period of service, 210 (70%), who engaged in two-way communication with the participants or speakers during the service, were able to interact effectively through the interpreter.

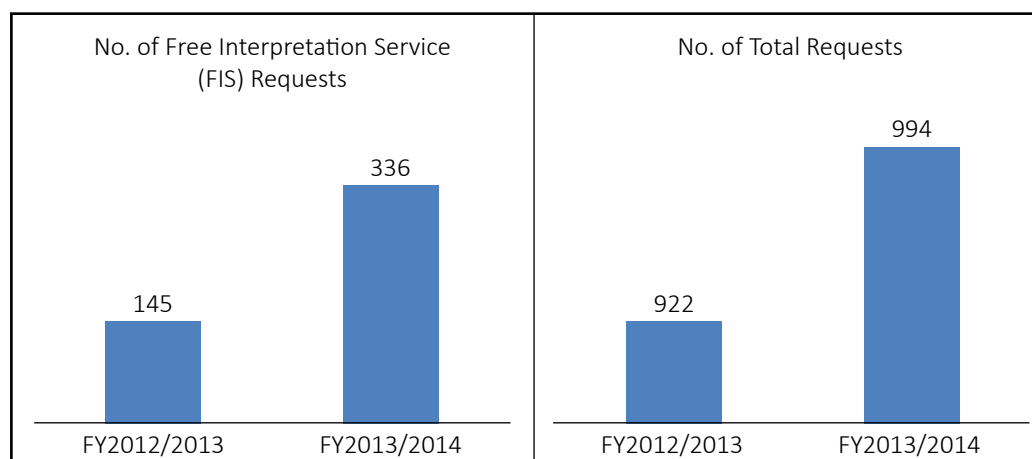
Basic Programme Indicators	Annual Target
Total no. of clients served	300
No. of assignments handled	840
% of clients who requested for interpretation services and were satisfied with the services provided	80%
Clients with hearing impairment who gained access to information during the period of service	225 out of 300 (75%)
Clients with hearing impairment who were able to interact effectively through the interpretation service	210 out of 300 (70%)

Feedback was not sought for service done in sensitive settings such as police and court cases. Feedback from settings such as huge social events was also difficult to obtain, hence no feedback was obtained.

¹ Direct service users refers to individual service users served directly by the programme.

² Indirect service users refers to those who benefitted indirectly from the programme, such as caregivers and family members of the direct users.

SIGN LANGUAGE INTERPRETATION FY2013/2014



The number of FIS requests increased by 132% and that for total requests by 9%.

SIGN LANGUAGE INTERPRETATION TRAININGS

Date	Programmes	Objectives	Conducted By	Total No. of Participants
16 April 2013	SL Training-Continuous Training	Introduce activities that tested participants' receptive and expressive skills.	SADeaf	2 Deaf 10 Hearing
15 May 2013	SL Training-Continuous Training	Use gestural skills and describe pictures using Sign Language.	SADeaf	2 Deaf 7 Hearing
9 June 2013	From Sign to Speech Course	Learn about team interpreting with sign/sign language interpreters.	Oliver Pouliot from France	4 Deaf 10 Hearing
19 June 2013	SL Training-Continuous Training	Learn about the five sign parameters in SgSL and the different ways of gesturing in our daily lives, and introduce comic strips related to Deaf culture and sign language interpretation.	SADeaf	1 Deaf 9 Hearing

17 July 2013	SL Training- Continuous Training	Theme of the month was “Passion for Fashion”, and described clothing using Visual-Gesture Communication.	SADeaf	3 Deaf 9 Hearing
28 July 2013	Outreach- Sign Language Interpretation Awareness Talk	A friendly sharing session to raise awareness about the importance of Sign Language Interpretation and explain the interpreter’s role in providing communication support to the Deaf.	SADeaf	25 Deaf 5 Hearing
19 August 2013	Juvenile Law for Social Service Professionals Course	Gain an overview of the legal framework in Singapore and recognising key aspects of juvenile law, court processes and types of orders in the Juvenile Court.	Social Service Institute	2 Staff Interpreters (excluding participants from other agencies)
21 August 2013	SL Training- Continuous Training	Learn how emotions can be appropriately expressed through gestures and signing.	SADeaf	7 Hearing
11 September 2013	SL Training- Continuous Training	Introduction to Alphabet and Number stories: learn numbers 1 to 10 in Hong Kong & Japanese Sign Languages, which were then used as classifiers in Continuous Training.	SADeaf	1 Deaf 10 Hearing
16 October 2013	SL Training- Continuous Training	Learn how to describe 2D and 3D objects using signing hands.	SADeaf	10 Hearing
20 November 2013	SL Training- Continuous Training	Introduce signs of words that are frequently used in medical setting.	SADeaf	1 Deaf 3 Hearing
11 December 2013	SL Training- Continuous Training	Sharing session by an experienced Sign Language Interpreter from USA, Mr Jeffery Bowden. Participants were exposed to different aspects of interpretation, which include code of ethics	James Bowden from USA	7 Deaf 21 Hearing
15 January 2014	SL Training- Continuous Training	Invited guests from Denmark, Mille & Søren, owners of an interpretation company, shared on sign language interpreting.	Guests from Denmark	5 Deaf 12 Hearing
19 February 2014	SL Training- Continuous Training	Expose participants to numbers and dates in Japanese SL, and greetings in variety of SL (Sweden, Indonesian, Thai, Japanese, Malaysian, Vietnamese, Mongolian, British)	SADeaf	4 Deaf 7 Hearing
19 March 2014	SL Training- Continuous Training	Introduce the appropriate ways of signing numbers with different units e.g. time, weight, and the use of unique classifiers.	SADeaf	1 Deaf 6 Hearing



SL Training – Continuous Training



SL Sharing by guests from Denmark



SL Sharing by guest from the United States

ADVOCACY

Date	Organiser	Purpose of Meeting	Status
3 April 2013	SADeaf	Discuss health care issues for the Deaf	Submitted a list of Deaf concerns and needs to SGH was submitted to representatives for their action.
16 April 2013	BCA	Discuss Building Code for Deaf Accessibility	BCA had worked with HDB on lift breakdowns and Changi Airport on the induction loop system.
25 April 2013	DPA	Improve the banking system for persons with disabilities	Several VWOs brainstormed ideas to improve the banking system for persons with disabilities, including the Deaf.
25 June 2013	SADeaf and DPA	Advocate for subtitles for movies	DPA collaborated with SADeaf on a joint project to request all the film distributors to bring subtitled movies.
11 July 2013	NCSS	Provide educational support for mainstream deaf students and early intervention	SADeaf gave presentations on the educational needs of the Deaf community in mainstream schools and IHLs, including the communication support options.
22 August 2013	BCA/ HDB @ SADeaf	An on-site visit on the lift system of new estates	SADeaf gave feedback on the Essential Maintenance Service Unit phone number on the electronic display when lift breaks down.
4 September 2013	DPA	Develop Disability Awareness in Character and Citizenship Education curriculum	Several disability associations brainstormed on the subject of Disability Awareness in mainstream school curriculum. Ms Denise Phua was present.
10 October 2013	MOE @ SMU	Dialogue session with university students with special education needs	A group of five university students with hearing loss gave feedback on their difficulties, such as being unable to understand lectures in noisy environments. Ms Denise Phua and Ms Sim Ann were present.
12 November 2013	SADeaf	Make Tiger Airways aware the Deaf are independent travellers	Tiger Airways clarified issues pertaining to letter of indemnity, inform Tiger Airways in advance for emergency purposes. Tiger Airways had been informed to include more visual media especially for delayed flights or gate changes.
21 November 2013	SADeaf and MSF @ MOE	Provide communication support for deaf and heard-of-hearing students in mainstream schools and IHLs	Plans include training and development of interpreters, identifying key contact points at IHLs for students with disability, funding for students with disability, dialogue sessions with students with disability.
25 November 2013	NCSS @ Republic Polytechnic (RP)	Create a scheduling system for community support for deaf students in mainstream schools	NCSS aims to develop a scheduling system within six months. The system is open to any volunteers who are interested to help deaf students in communication support at IHLs. This project is in collaboration with Republic Polytechnic.
5 December 2013	*SCAPE	Create deaf awareness through devices that empower the Deaf	*SCAPE's project is to create several stations to cater to different disabilities and will work with MOE to encourage the students to walk through those stations. The purpose is to encourage them to be volunteers.

3 February 2014	MDA	To do outreach via digital TV	Videos/brochures used to outreach to the Deaf community to understand open and closed captioning on Digital TV .
7 February 2014	SMU	Discuss support for university students with disabilities	The relevant ministries will take action to improve support for those students with disabilities.
10 February 2014	SADeaf	Demonstrate live captioning via stenographers	Merill Corporation will consider providing training in Singapore.
15 February 2014	MOE @ SMU	Discussion on Deaf education	Ms Sim Ann called for the session to learn more about Deaf Education. 36 SADeaf representatives attended.
26 February 2014	Khoo Teck Puat Hospital	Communicate with deaf patients on fall prevention	KTPH sought help from RP to design on Fall Prevention so as to access information and gain full understanding through illustrations/videos.
28 February 2014	Ai Media @ SADeaf	Demonstrate live captioning through re-speaking	Seek funding to send two candidates to UK for the re-speaking training as captioners .

Objectives

- To assist in preserving residual hearing of the Deaf clients and develop their auditory processing ability.
- To provide affordable or free quality hearing care services to all clients of SADeaf.

Periods	Clients Served	Servicing of Assistive Devices		Hearing Assessment & Hearing Aid Fitting
		Ear Moulds	Hearing Aids	
April 2013	130	55	87	83
May 2013	126	55	93	92
June 2013	107	52	85	81
July 2013	119	50	80	85
August 2013	121	51	85	87
September 2013	110	45	72	83
October 2013	137	53	87	106
November 2013	111	45	76	82
December 2013	107	43	71	79
January 2014	108	43	67	82
February 2014	107	43	69	81
March 2014	127	50	83	95
Total	1,410	585	955	1,036

As at 31 March 2014, the SADeaf Hearing Care Centre (HCC) had provided services to 1,410 clients. Services provided include hearing tests, hearing assessments, making and repairing of ear moulds, sale of hearing aids, accessories and assistive devices, tuning of hearing aids, and attending to public enquiries.

Clients reported an extremely high customer satisfaction rating of 95 to 99% – this indicates the majority of our clients have benefited from HCC's services.

Date	No. of Participants	Activity
13 July 2013	45	Kampong Chai Chee Community Centre Outreach
30 July 2013	17	Visit by Macau Early Education and Training Centre for Hearing-Impaired Children
26 October 2013	10	SADeaf HCC Workshop
Total	72	



Hearing screening in progress at Kampong Chai Chee CC



Ear examination in progress at Kampong Chai Chee CC

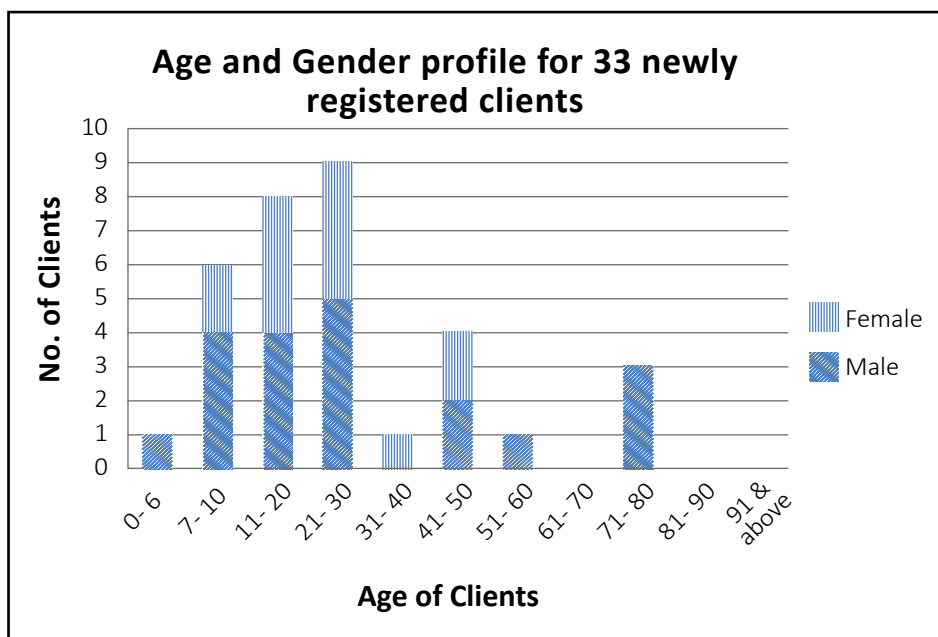
OBJECTIVES AND SERVICES

The Community Services (CS) programme assists the Deaf in achieving a better quality of life and enables them to integrate into and contribute to society. The CS section serves a wide spectrum of clients ranging from the young to the elderly. Counselling and case management are two of the core services which help clients to better address their psychosocial and emotional needs. Other services include financial assistance, audiology services and other administrative support.

CLIENTS

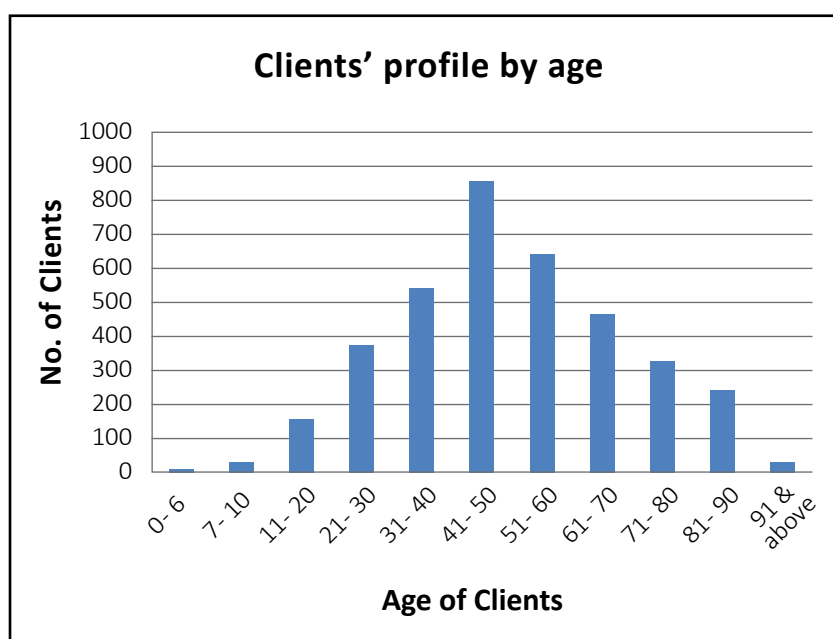
The CS section directly receives and processes applications by potential clients. During the period under review, we received 33 new applications.

Age	Male	Female	Total
0- 6	1	0	1
7- 10	4	2	6
11- 20	4	4	8
21- 30	5	4	9
31- 40	0	1	1
41- 50	2	2	4
51- 60	1	0	1
61- 70	0	0	0
71- 80	3	0	3
81- 90	0	0	0
91 & above	0	0	0
TOTAL	20	13	33



As at 31 March 2014, SADeaf has a total of 5,132 registered clients. The age profile for the 3,643 clients who have revealed their age is as follows:

Age	No. of clients	%
0- 6	5	0.1
7- 10	25	0.7
11- 20	151	4.1
21- 30	373	10.2
31- 40	538	14.8
41- 50	858	23.6
51- 60	640	17.6
61- 70	462	12.7
71- 80	324	8.9
81- 90	241	6.6
91 & above	26	0.7
TOTAL	3,643	100.0%



From 1 April 2013 to 31 March 2014, we served 178 clients who were referred by the following institutions / establishments:

- Hospitals
- Hospices
- Community Development Councils (CDCs)
- Family Service Centres (FSCs)
- Society for the Physically Disabled (SPD)
- SG Enable

Community Services rendered to clients	
Output indicator – Basic Programme Data	April 2013 to March 2014
Total no. of clients served	178 (includes 49 from previous financial year)
No. of closed cases	56
No. of new cases	129

OUTCOMES

By focusing on the clients' needs, the CS programme achieved the following:

CASE MANAGEMENT	
Outcome of Clients	April 2013 to March 2014
Assessed as requiring case management	126
Referred to or allocated appropriate services or agencies	116
Received the required assistance	113

ACTIVITIES

Date	Event	Organiser	Objectives	No. of clients
11 May 2013	Talk on Emergency Medical Information Retrieval	CS & ID-Life	Talk on retrieving emergency medical information during emergencies and using available devices to do so	50
23 May 2013	Deaf Corner – Talk on Employment Act Singapore	CS & The Law Society of	To raise awareness and increase understanding of the Employment Act	20
6 July 2013	Recruitment Day	CS	Platform for employers to recruit Deaf job-seekers	40
19 July 2013	Deaf Corner – “Clothes for your body shape” workshop	SADeaf & MetaCircle International	Hands-on workshop about body shapes and choosing suitable clothing	15
23 August 2013	Deaf Corner – Property Talk	CS	Talk on basic financial calculation, the Singapore property market and basic procedures of buying and selling residential properties	32
31 August 2013	Hari Raya Celebration	CS	To celebrate Hari Raya Puasa with the Deaf community	90
26 October 2013	Deaf Corner – Talk on Multi-level Marketing (MLM)	CS & The Law Society of Singapore	Informational talk on MLM	24
22 November 2013	Deaf Corner – Talk on Stress Management	CS & Marine Parade FSC	Sharing on stress management strategies	29
24 January 2014	Deaf Corner – CNY Lantern Making Workshop	CS	Learning to make lanterns using red packets	11
22 February 2014	Deaf Corner – Terrarium Workshop	Youth Beat & CS	Appreciate nature by creating a miniature indoor garden in a glass container	13
8 March 2014	Family Educational Tour @ LTA	CS	Learning about Singapore's transportation system	8
28 March 2014	Deaf Corner – Bokwa Fitness	CS	Learning new dance styles and gain exposure to the dance world	10

OUTREACH EVENTS

Date	Event	Organiser	Objectives
7 May 2013	Visit to Bizlink	Bizlink	<ul style="list-style-type: none"> • Learn about services provided by Bizlink • Explore collaboration and referral processes
27 September 2013 & 26 February 2014	Visit by NUS Students	CS	<ul style="list-style-type: none"> • Introduce the services available at SADeaf • Promote Deaf awareness
3 October 2013	Visit by Society for the Physically Disabled	CS	<ul style="list-style-type: none"> • Introduce the services available at SADeaf • Promote Deaf awareness • Explore collaboration and referral processes
18 to 20 October 2013	Action on Hearing Loss Charity Event @ Tiong Bahru Plaza	SADeaf & My Ear Singapore Pte Ltd	<ul style="list-style-type: none"> • Promote SADeaf Services & Deaf Awareness through booth set-up • Public outreach
7 November 2013	Visit by SG Enable	CS	<ul style="list-style-type: none"> • Introduce the services available at SADeaf • Promote Deaf awareness
30 November & 7 December 2013	TGIF Bazaar @ Sentosa Board Walk	TGIF Bazaar	<ul style="list-style-type: none"> • Promote SADeaf Services & Deaf Awareness through booth set-up • Public outreach
18 February 2014	Visit to SG Enable	SG Enable	<ul style="list-style-type: none"> • Learn about SG Enable services • Explore referral processes



CNY Lantern Making Workshop: Participants learning to make gorgeous lanterns using Chinese New Year red packets



Talk on Multi-Level Marketing (MLM): Volunteer lawyer explaining MLM to participants



Talk on Stress Management: Participants trying out the stress-management exercises taught by the instructor



Recruitment Day: One of the participating companies interviewing a Deaf client, with assistance from a sign language interpreter



Family Educational Tour @ LTA: Participants visiting the Land Transport Gallery

The Itinerant Support Service (ISS) conducted a survey on the number of students with hearing loss attending mainstream schools/institutions in January 2014. Of the 384 schools/institutions approached, 340 responded. A total of 805 students were reported to have hearing loss; the breakdown by various educational levels is as follows:

Students with Hearing Loss Attending Mainstream Schools/Institutions

Level	Schools/Institutions	No. of Students	Total
Primary	Mainstream Primary Schools	356	356
Secondary	Designated Secondary Schools for students with hearing loss:		370
	- Balestier Hill Secondary School	6	
	- Boon Lay Secondary School	4	
	- Outram Secondary School	19	
	- St Anthony's Canossian Secondary School	20	
	Other Mainstream Secondary Schools	321	
Pre-Tertiary	Junior Colleges/Centralised Institutes	17	73
	Institutes of Technical Education	24	
	Polytechnics	32	
University	Universities	6	6
Total			805

Programme Enrolment

The ISS programme serves students with hearing loss who are Singapore citizens or Permanent Residents in the mainstream education system. As at 31 March 2014, the programme had served 95 students; 89 students were actively enrolled and six had been discharged.

Level	No. of Students
Pre-Primary	6
Primary	27
Secondary	39
Post-Secondary to Tertiary	23
Total	95

Students in the ISS programme are supported in three main areas – Social Work, Speech-Language Therapy and Learning Support.

Social Work

Services included information and referrals, case management, financial assessments, counselling for the clients and their families, and school visits.

Speech and Language Therapy

Students received one-to-one intervention with the Speech and Language Therapists, who worked on enhancing and equipping them with listening, articulation and language comprehension skills.

Learning Support

Students received one-to-one learning intervention with the Itinerant Executives. The focus is on language development, mathematical concepts and thinking skills.

Outcomes

School Integration Outcome	
Milestones	Total
Clients are assessed and integration support plans are implemented.	95
Clients are partially integrated for his/her age in mainstream schools.	85
Clients are fully functional for his/her age in mainstream schools.	74

Social Integration Outcome	
Milestones	Total
Clients are assessed and integration support plans are implemented.	95
Clients are partially integrated into the school community to some extent.	85
Clients are socially integrated into the school community fully.	80

WOW! Camp

The Annual WoW! Camp was held at SADeaf premises from 28 to 30 November 2013. The theme "Team Building" focussed on the importance of cooperative play and team spirit. Throughout the three days, the clients and their siblings took part in numerous activities such as 'Egg Challenge', 'Tallest Tower Design', Running Man' and 'Hit the Bull's Eyes' – all of which were designed to be fun, interesting, creative and enjoyable.



Exciting dance workout with parents



Running man game



Egg challenge game



Tallest tower game

The children also learned values such as responsibility and kindness. The facilitators constantly encouraged them to build up their self-esteem and social competence. On the last day of the camp, the children put on a performance for their parents before ending with prize presentations.

Art and Craft Activity

Our ambassador, Barclays Technology Centre Ltd, organised an art and craft activity on 12 December 2013. This activity, in which participants got to design their own Christmas decorations, sparked their creativity and spurred their sense of teamwork.



Listening attentively to instructions



In the process of decorating for Christmas

Cyber Wellness and Safety Workshop

The cyber wellness workshop, held on 16 December 2013 by Marine Parade Family Service Centre, aimed to equip teenagers with skills to identify and stand up to cyber-bullying through a series of games and videos.



Shopping for values!



Piecing the human jigsaw for second part!

Understanding Boy-Girl Relationship Workshop

This workshop, held on 18 March 2014, was jointly organised with the Marine Parade Family Service Centre to educate teenagers on handling romantic relationships. The trainers also touched on how social media could play a role in making and breaking relationships, and on distinguishing reality from what they experience online. The workshop ended with a reflection session in which the students shared one take-away point with each other.



Having fun with Post-its on their interests!



Deeply engrossed in the video on the love story!

Nanyang Technological University Welfare Service Club (NTU WSC) Talk

On 11 January 2014, NTU WSC (Regular Service Project for Hearing Impaired) invited ISS to give a talk on "Understanding Hearing Impairment" for the new and existing volunteers who would be tutoring the hearing-impaired (HI) students in the tuition programme. About 60 tutors attended the talk.

Participants got to know more about the learning support service, understanding of hearing loss, HI-friendly accommodation and the various issues faced by the HI students. Teaching strategies, observations and concerns of HI students' learning were shared by experienced tutors.

National University Hospital (NUH) Presentation

On 19 March 2014, ISS gave a presentation to a team of audiologists, and speech and language therapists at NUH. The audience showed keen interest in ISS and in referring their clients to the programme.

Outram Secondary School Talk

ISS conducted an awareness talk on 11 March 2014 at Outram Secondary, one of the designated schools for HI students. Topics included awareness of hearing loss, potential issues faced by HI students, tips on creating a HI-friendly environment and the importance of using the FM system. There was a demonstration session where the educators experienced the differences between a hearing aid and FM system, and one of the teachers shared his experience on use of the assistive listening devices during the session.



The crowd of teachers!



"I can hear so much clearer with the FM system!"



"All the sounds are being amplified!"

BALESTIER HILL SECONDARY SCHOOL (BHSS)

ENROLMENT

Enrolment as at 31 March 2014



Level/Class	Male	Female	Total no. of students
1NT	1	1	2
3E	1	0	1
Total	2	1	3

Legend: NT - Normal Technical E - Express

OUTCOME OF DEAF STUDENTS

Results of GCE N-Level for the year 2013

Level	No. of student	Outcome
GCE N(T)	1	1 student admitted into ITE

PROGRAMMES AND ACTIVITIES

Academic/Enrichment Programmes

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



Ms Sim Ann having a chat with a deaf student

Visit by Ms Sim Ann

Ms Sim Ann, Minister of State for Communication and Information and Education, visited Balesier Hill Secondary School (BHSS) on 19 August 2013. She was particularly interested in BHSS because it has a Special Needs programme. She dropped in on class 2E1 during a lesson and had a chat with the deaf student in the class.

Character Development Programme

Weekly In Conversation with Mentor (ICM) sessions were conducted during the form teacher's periods in 2013. These ICM sessions aimed to build better rapport between teachers/mentors and students, and to create opportunities for students to express their feelings and concerns. The RTs took charge of one level each as their mentors.

Enrichment Programmes/Career Guidance

Enrichment classes on topics such as Info-Communication and Technology and Learning Journeys to places of historical interest in Singapore were held regularly for students of all levels. Visits to ITEs and polytechnics were conducted as the part of post-examination activities for secondary 4 students.

Workshop on 'Acquiring Assertive Skills'

The workshop was held on 15 and 22 May 2013. Its objective was to educate the Special Needs students on how to be more assertive and to differentiate between aggressive, passive and assertive behaviours and the consequences of displaying such behaviours.

CCA Achievements

Felix Choong Chin Fee of class 2E1 took part in the 41st Para Track and Field Championship 2013 on 17 August 2013 at Serangoon Stadium. He won a gold medal for the shot put event. When Felix received his medal, he gave a speech on the training he had undergone and thanked Mr Lim Chin Heng who had encouraged him to take part despite his lack of experience in the sport.



Felix Choong, a winner at the Para Track and Field Championship

BOON LAY SECONDARY SCHOOL (BLSS)

ENROLMENT

Enrolment as at 31 March 2014



Level/Class	Male	Female	Total no. of students
3NT	3	–	3
3E	1	–	1
Total	4	–	4

Legend: NT - Normal Technical E - Express

ACHIEVEMENTS

In 2013, two students were awarded the Tan Ah Tah Scholarship which is granted to students with good academic results and who are from disadvantaged backgrounds.

PROGRAMMES AND ACTIVITIES

Academic/Enrichment Programmes

The deaf students attended regular lessons with the hearing students in a classroom setting with resource teachers (RTs) interpreting for them. RTs conducted remedial sessions with the deaf students during mother-tongue periods. RTs also interpreted for enrichment courses and remedial lessons during and after school sessions.

Character Development Programme

BLSS has always emphasised the importance of character development as stated in its vision and mission statement. BLSS has also put in place appropriate mechanisms to better track the students' learning outcomes. 100% of the deaf students in 2013 passed their mid-year and end-of-the-year examinations.

Developing good rapport between teachers and the students is of utmost importance. The RTs had gone the extra mile to create opportunities for students to express their feelings and concerns clearly.

BLSS places great emphasis on Co-Curricular Activity (CCA) and other enrichment programmes. All the deaf students met many of their CCA performance targets in 2013.

Values In Action (VIA) has also been incorporated into the curriculum to students' awareness of the importance of helping others in need. Our students were involved in the Community Engagement Programme (CEP) which raised their consciousness of the concept of social responsibility and influenced their attitude towards the less fortunate in society.

In view of the importance of VIA, the deaf students participated in the following activities in year 2013:

- Flag Days for various voluntary organisations.
- School camps at various venues according to the class levels.
- The Gardening Club.

BLSS continually reinforced the school's core values on the part of the deaf students to ensure that every student develops a positive viewpoint of education as a means of achieving a good quality of life.



Deaf students hard at work at their computer stations in the IT lab



Deaf students actively involved in collaborative learning

During the year under review, SADeaf organised the following fundraising projects with the help of our supporters.

Inaugural Gala Dinner 2013



Guests at tables at the Gala Dinner

SADeaf organised its Inaugural Gala Dinner on 16 August 2013. The dinner, which was sponsored by Ambassador for the Deaf, Marina Bay Sands (MBS), was held at the MBS premises. Gracing the occasion was SADeaf's Patron, Ms Ho Ching. About 500 sponsors, corporations, volunteers and staff attended the dinner. The event, which included an auction segment and donations in kind from MBS, raised a total amount of \$417,643.

Charity Car Wash



Car Wash Project – Volunteers washing car

In addition to big-scale charity events, SADeaf also organised other fundraising activities such as the Charity Car Wash. The activities attracted many volunteers, including students from the ITE College Central and Chung Cheng High School, and even beauty pageant participants. Interest groups such as the Harley-Davidson and Land Rover Club turned out in support too. This fundraising project raised \$11,516 in all.

Chinese New Year Hong Bao Project

The annual project, which reached out to schools and corporations, aims to cultivate and encourage the spirit of giving and helping the Deaf community during the CNY period. About 30 corporations and schools participated in the project, and \$14,781 in donations were collected.

Placement of Donation Boxes

Donation boxes were placed at various companies and food outlets throughout the island. As at 31 March 2014, SADeaf had collected \$33,072 via the donation boxes. We are grateful to these corporate supporters for their generous support:

- Albert Court Village Hotel
- Aranda Country Club
- Berrylite
- Carl's Jr
- Hill Street Coffee Shop, Select Group Pte Ltd
- Hong Kong Kee Desserts
- International Medical Group Holdings Pte Ltd
- Lerk Thai, Select Group Pte Ltd
- Natural Cool Holdings Ltd

- Siemens Medical Instruments Pte Ltd
- Taste of India Restaurant Pte Ltd
- Swensen's Pte Ltd

The fundraising projects by well-wishers are as follows:

Citibank-YMCA Youth for Causes

SADeaf had again been chosen by Youth for Causes teams as their beneficiary. For FY2013/14, three teams made SADeaf their beneficiary. Throughout their various fundraising activities from June to September 2013, the teams raised a total of \$11,163.

AMBASSADORS FOR THE DEAF

Investiture for the Ambassadors for the Deaf 2013

The Investiture for the Ambassadors for the Deaf 2013 was held in conjunction with the SADeaf Gala Dinner at Marina Bay Sands. The significant event was held to welcome six new Ambassadors into the family:

Marina Bay Sands Singapore Pte Ltd

Marina Bay Sands (MBS) came on board as the Ambassador for the Deaf in 2013. As our Ambassador, MBS has been supporting the Association in many ways. In addition to giving \$95,000 worth of donations in kind for the Gala Dinner which was held at its premises, MBS also funded \$144,000 towards the Association's Deaf Access Services.

Merrylin Holdings (Singapore) Pte Ltd

Merrylin Holdings (Singapore) Pte Ltd, which handles investments, has three offices worldwide, one of which is in Singapore. The company, which is headed by Mr Shen Feiyu, supported SADeaf via a donation of \$15,000 by purchasing a table and three auctioned art pieces during the Gala Dinner.

Select Group Ltd

Select Group Ltd has been a leading service food provider in Singapore for more than two decades. Leveraging on its strength in the food and beverage industry, the company supported SADeaf's donation drive by placing its donation boxes at more than 20 of its restaurants.

ABC Tissue Hearing Express

ABC Tissues Hearing Express is a manufacturer of affordable quality products such as toilet paper, tissues and kitchen paper towels. The company, which has its origins as a small tissue store in Australia, had helped the local Deaf community in a very big way. ABC Tissues donated 1,000 hearing aids to benefit SADeaf's clients, members and volunteers.

Grid_Synergy Pte Ltd

Grid_Synergy Pte Ltd is a transmedia studio which serves government agencies, major private firms and small companies. Grid_Synergy partners SADeaf and other agencies for the SG50 project.

Ms Valentane Huang Ti Xiang

Ms Valentane Huang is the first individual to become an Ambassador for the Deaf. She was the Chairperson of Miss Singapore Beauty Pageant 2013 and a seven-time pageant winner. Ms Huang had volunteered for several fundraising events to help the Deaf, among them the Charity Car Wash.



*SADeaf President Dr Christopher Low (left) with
Ms Ho Ching (right), SADeaf Patron*

Volunteer-led Projects & Activities

Our dedicated volunteers rendered their time and effort with the various projects and services run by SADeaf throughout the year.

Area of contribution	Number of volunteers
Executive Council	21
Project Support	25
YouthBeat	60
Specialised Support	30
Total	136

Purple Parade-cum-Carnival



SADeaf contingent, together with our panda mascot, showing our support for the Purple Parade

The Purple Parade was organised by Central Singapore Community Development Council and held on 30 November 2013. The SADeaf contingents of 20 volunteers and staff, including our cuddly panda mascot, participated in the Purple Parade march-past, the highlight of the parade. The carnival showcased and celebrated the abilities of persons with disabilities through the sale of paintings and handicrafts created by the disability community. A giant poster made up of 7,200 cards signed by members of the public – to show their support for the inclusion of persons with disabilities in mainstream society – was also displayed. The event ended on a high note as everyone recited the national pledge in support of the government's ratification of the United Nations Convention for the Rights of Persons with Disabilities.

Deafblind Workshop

SADeaf was proud to host a special visitor – Reverend Dr Cyril Axelrod, the world's only deafblind priest. On 8 June 2013, Dr Axelrod conducted a workshop for caregivers

of the deafblind in which 47 people participated. The audience came from a diverse range of organisations such as Lighthouse School, Canossian School, Extraordinary Horizons, Singapore Institute of Technology, Disabled People's Association and Siemens Medical Instruments.



Dr Cyril Axelrod (right) interacting with the audience members

Dr Axelrod spoke on the topics of deafblindness, the different groups of deafblind persons, modes of communication, support services and also gave demonstrations of the equipment used by deafblind persons.

Volunteers' Orientation

A total of 35 new volunteers attended the Volunteers' Orientation held on 24 August 2013. The volunteers were briefed on SADeaf's services and their role as a volunteer.

Volunteers' Appreciation Day

The annual Volunteers' Appreciation Day was held on 25 November 2013 to honour 80 devoted volunteers. They comprised SADeaf's Executive Council, YouthBeat, Sports and Recreation Committee of the Deaf (SRCD), Signifique, fund-raising projects, Projects Support, Sign Language instructors and interpreters, and International Day of the Deaf 2013 committee. Mr Martin Marini, Vice President of SADeaf, presented a certificate of volunteerism to every volunteer.

Life-long Award

Our congratulations to Ms Pet Tan, our Life-long Award winner during the Grand Finale Concert to mark International Volunteer Day 2013 on 30 November 2013 at *SCAPE warehouse. She received her award from Mr Lawrence Wong, then-Acting Minister of Culture, Community and Youth, at the event.



SADeaf volunteer Ms Pet Tan receiving the Life-long Award from Mr Lawrence Wong

Adhoc Projects

Besides volunteer programmes, SADeaf was also involved in the following adhoc projects organised for the Deaf community.

Date	Activity	Venue	Organiser	Objectives	No. of beneficiaries
11 May 2013	Computer Applications	MVS premises	NIE trainees	Participants learnt how to buy and sell items online	11 deaf participants
11 May 2013	Energiser Night Trail	Along the Mandai Road	Energiser Singapore	Participants went through an obstacle race and trail race	15 deaf participants
25 May 2013	Gardens by the Bay Tour	Gardens by the Bay	YouthBeat	Participants toured Gardens by the Bay	22 deaf participants
1 June 2013	Trip to Legoland	Johore Bahru	SRCD	A fun trip to the theme park in Malaysia	11 deaf and 10 hearing participants
8 June 2013	Workshop for the caregivers of the Deafblind	SADeaf	CS	Gain greater awareness on supporting the Deafblind	18 deaf and 29 hearing participants
15 June 2013	Deafinitely Free	SADeaf	CS	To give away pre-owned items to the needy clients	74 deaf and 11 hearing participants
6 July 2013	Deafinitely Fun	Goldman Sachs	CS	Students learnt balloon sculpting from professional trainers.	5 ISS, 6 KODA and 14 SSD pupils
7 July 2013	Treasure Hunt	East Coast Park	CS	Ignite the passion of volunteerism in youths	7 deaf participants
13 July 2013	Deafinitely Painting	Homes of four needy clients	CS	The GS and SADeaf volunteers worked for a good cause	4 deaf participants
7 August 2013	Patchwork Workshop	SADeaf	Ms Wu Xi from Sing Mui Heng Pte Ltd	Participants learnt the art of making handicrafts	14 deaf participants
17 August 2013	Panda Forest and River Safari Adventure	River Safari	CS	Participants visited the River Safari park and their 4 siblings	13 pupils from SSD, 23 students from ISS
18 August 2013	ComChest Heartstrings Walk	Marina Bay Sands	Community Chest	Participants took part in Marina Bay Sands' walkathon	7 deaf and 2 hearing participants
18 August 2013	Live Signing for NDR 2013	SADeaf	SADeaf	Live sign interpretation for National Day Rally 2013 on webcast	22 deaf and 4 hearing participants
8 September 2013	Monsieur Vincent	Republic Polytechnic	Church of St Vincent de Paul	Participants got to enjoy a musical performance	10 deaf and 52 hearing participants
14 September 2013	Imaginative Weaves Competition	SADeaf	SADeaf	To showcase Deaf artistic talents	15 deaf participants

Date	Activity	Venue	Organiser	Objectives	No. of beneficiaries
21 September 2013	International Day of the Deaf	Grand Copthorne Waterfront Hotel	SADeaf	Celebration of the International Day of the Deaf	196 guests including deaf and hearing participants
2 November 2013	Gardens by the Bay Tour	Gardens by the Bay	SADeaf	Appreciation of the flora at the gardens	52 deaf and 19 volunteers
30 November 2013	Purple Parade	Hong Lim Park	CDC	Celebration of disability community in Singapore	20 deaf participants
8 December 2013	Christmas Party	SADeaf	SADeaf	Celebration of Christmas with the Deaf community	34 deaf participants
26 January 2014	Chinese New Year Party	SADeaf	SADeaf	Celebrate Chinese New Year with the Deaf community	48 deaf and 12 hearing participants
22 February 2014	Tea Appreciation Party	SADeaf	SADeaf	Promote volunteerism and encourage the students from NP Hi Club, SP Sign Language Club and RSPHI to join SADeaf as interpreters	4 students from SP Sign Language Club, 12 students from HI Club from Ngee Ann Polytechnic and 2 students from RSPHI
22 February 2014	Terrarium Workshop	SADeaf	YouthBeat and CS Section	Cultivate interest in terrariums	13 deaf participants
23 March 2014	Bokwa	SADeaf Hall	SADeaf	Pick up active dancing as a sport	10 deaf participants



Participants having a seafood dinner during the Legoland trip.

International Day of the Deaf 2013

SADeaf celebrated International Day of the Deaf (IDD) at Grand Copthorne Waterfront Hotel on Saturday, 21 September 2013. The theme "Imaginative Weaves 2013" proved the perfect opportunity to showcase Deaf talents. The event was graced by Ms Ho Ching, SADeaf's patron.



Volunteers with guest-of-honour Ms Ho Ching (third from right)

Signifique

Signifique celebrated its fourth anniversary on 16 May 2013. The group recruited some new members. Performances between 1 April 2013 to 31 March 2014 are as follows:

Date	Event	Venue	Organiser	Objectives	Attendance
22 June 2013	Parents' Day Dinner Celebration	Whampoa CC	Whampoa RC	To celebrate Parents' Day	200
16 November 2013	Customer Appreciation Day Geylang East	National Library Board (NLB)	NLB	To create Deaf awareness and integration through sign language	30
29 November 2013	Friends of the Library (FOL) Appreciation Day 2013	NLB Tampines	NLB	To create Deaf awareness and integration through sign language	150
30 November 2013	Purple Parade	Hong Lim Park	CDC	Create awareness of disability talent by performing with other disability groups	7,200
7 December 2013	Children's Charities Association Christmas Fair and Walkathon	Ngee Ann City Civic Plaza	Children's Charities Association (CCA)	Collaborate with MVS trainees in a performance and create awareness of disability	1,000



Our fourth anniversary celebration!



Certificate of Participation from NLB



Signifique at the Purple Parade event



Signifique with Mr Philip Lye, a visually-impaired person



Signifique at the CCA Fair

YouthBeat

YouthBeat organised or participated in the following events during the year.

Date	Event	Venue	Organiser	Objectives	Attendance
26 May 2013	YouthBeat Gardens By the Bay visit	Gardens by the Bay	YouthBeat	Encourage the Deaf and hearing volunteers to integrate through this outing	30
4 August 2013	Youthbeat Floorball Event	Valhall Kallang	YouthBeat and Singapore Institute of Management (SIM)	Foster bonding between Youthbeat volunteers, SIM students and deaf participants through sports (floorball).	15
13 October 2013	YouthBeat Workshop on Deaf culture, language, linguistics and identity	SADeaf	YouthBeat	Enable new Youthbeat volunteers to gain knowledge on local Deaf community	24
7 December 2013	Children Charities Association (CCA) Fair	Ngee Ann City Civic Plaza	CCA	Expose Youthbeat volunteers and Deaf participants to event management by setting up and running a game stall at the CCA fund raising event	11
22 December 2013	YouthBeat Year-end Christmas Party 2013	Amber Gardens	YouthBeat	Encourage the Deaf and hearing volunteers to integrate through a Christmas party and games	24
25 January 2014	YouthBeat Chinese New Year gathering	SADeaf	YouthBeat	To integrate the members of the Deaf community and hearing volunteers by celebrating Chinese New Year together over a Prosperity Toss "Lo Hei"	21
22 February 2014	YouthBeat Terrarium Workshop	SADeaf	YouthBeat & National Parks Board	Enable YouthBeat volunteers and members of the Deaf community to express their creativity by creating their own terrariums	26
15 March 2014	YouthBeat Floorball Day	Valhall Kallang	YouthBeat & Singapore Institute of Technology (SIT)	Foster bonding among Youthbeat volunteers, SIT students and deaf participants through floorball.	20
29 March 2014	YouthBeat community service @ THK Seniors Activity Centre (Bedok)	Thye Hua Kwan (THK) Bedok Radiance Senior Activity Centre	YouthBeat & THK Bedok Radiance Senior Activity Centre	Promote community service among YouthBeat volunteers and members of the Deaf community through interaction and games with the elderly	20



YouthBeat volunteers gathering for the 2013 Christmas party



Having fun at the Terrarium Workshop



Visiting Gardens By the Bay!

Sports And Recreation Committee of the Deaf (SRCD)

SRCD organised the following activities for the Deaf community.

Date	Activity/Outing	Venue	Organiser	Results/Objectives	No. of deaf participants
27 April 2013	Movie Marathon	SADeaf	SRCD	Enable Deaf clients and hearing volunteers to get together through movies	7
19 May 2013	Fun Bowling	Planet Bowl at Civil Service Club	SRCD	Enable hearing volunteers and Deaf bowlers to interact socially	5 hearing volunteers, 9 Deaf bowlers
1 June 2013	Trip to Legoland	Johore Bahru, Malaysia	SRCD	Social and educational trip to Legoland, chocolate factory and Jusco mall	11 Deaf, 10 hearing
6 November 2013	Bowlings Carnival 2013	National Service Resort & Country Club	Singapore Bowling Federation	SRCD 'A' and 'B' teams came in second and third respectively	6
16 November 2013	8th National Disability League 2013	Planet Bowl at Civil Service Club	Singapore Disability Sports Council & Bowling Association for the Disabled (Singapore)	In the Singles Bowling event, Ong Poh Cheng, Lim Teck Kee, and Loh Tan Choon placed first, second and third respectively.	11
23 to 25 November 2013	44th Singapore National Bowling Championship 2013	Orchid Bowl at Orchid Country Club	Singapore Bowling Federation	For overall events (Single, Doubles & Trios), Ong Poh Cheng placed second.	6
8 December 2013	Christmas Day Party	SADeaf	SRCD	Get together for a fun time with the Deaf community	34
26 January 2014	Chinese New Year Party	SADeaf	SRCD (with Signifique)	To integrate the hearing and the Deaf participants through games, making of angpow lanterns and skits.	48 Deaf, 12 hearing

SDSC collaborated with Bowling Association for the Disabled (Singapore) to organise the National Disability League (NDL) 2013 for bowling. NDL for different sports is held annually.

Deaf Achievers' Awards 2013

To recognise the outstanding Deaf/hard-of-hearing individuals who had excelled in their studies or in sports, the dedicated teachers and staff of Deaf/hard-of-hearing students, individuals, and organisations that have been long-time supporters of SADeaf.

Outstanding Deaf Student (Primary)	Ms Kimberly Quek Hwee (St Margaret's Primary School)
Outstanding Deaf Student (Tertiary)	Mr Winston Wong Chee Foong (National University of Singapore)
Outstanding Deaf Sportsman	Mr Peter Im Wai Hoe
Teacher of the Year	Ms Theresa Chew Chong On (Boon Lay Secondary School)
I Love You Award (Sapphire)	<ul style="list-style-type: none"> - Bengawan Solo Pte Ltd - BP Singapore Pte Ltd - City Developments Ltd - Country City Investment Pte Ltd - Dyna-mac Holdings Ltd - Estate of the late Mr Henry Bolter - Golden Travel Services Pte Ltd - Hi-P International Ltd - Ms Ho Ching - Mr Jung Young Soo - Kentucky Fried Chicken Management Pte Ltd - Keppel Care Foundation - Lee Foundation - Melford Pte Ltd - Mr Shen Feiyu - SymAsia Singapore Fund - Tan Ean Kiam Foundation - Tan Koon - The American Chamber of Commerce in Singapore - Vobis Enterprise Pte Ltd
I Love You Award (Ruby)	<ul style="list-style-type: none"> - RRJ Management (S) Pte Ltd - The Shaw Foundation Pte
I Love You Award (Diamond)	<ul style="list-style-type: none"> - Welfare Services Club, Regular Service Project for the Hearing Impaired (RSP-HI), Nanyang Technological University, - Marina Bay Sands Pte Ltd

Long-Service Staff Awards

Name of Staff	Designation	Years of Service
Khor Mui Lan	Vice Principal	25 years
Ng Ah Nghoh	General Worker	15 years

The Singapore Association for the Deaf

[UEN S62SS0061C]

[IPC No. IPC000444]

Audited Financial Statements

Year Ended 31 March 2014

STATEMENT BY THE EXECUTIVE COUNCIL

In the opinion of the Executive Council, the accompanying financial statements as set out on pages 5 to 28 are drawn up so as to give a true and fair view of the state of affairs of The Singapore Association for the Deaf (the "Association") as at 31 March 2014 and of its results, the changes in funds and cash flows of the Association for the year then ended.

At this 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, authorised the issue of these financial statements on:

President	Christopher Low Wong Kein
Vice President	Chang Wah Weng
Vice President	Martin Marini
Vice President	Gregory Wee Chong Yeow
Vice President	Alfred Yeo Chi Jin
Honorary Secretary	Cynthia Wong Yuen Chinn
Honorary Treasurer	Patrick Tan Keng Sin
Honorary Assistant Treasurer	Low Boon Hon
Council member	Chew Mun Kai
Council member	Steven Chua Cheng Lye
Council member	Kelvin Goh Jwee How
Council member	Steven Lee Chee Phat
Council member	Pearlin Lim Wen-She
Council member	Neo Hock Ping
Council member	Melvin Poon Kai Leon
Council member	Tan Keng Ying
Council member	Valerie Tan Kian Wah
Council member	Adeline Tiah Tin Han
Council member	Tay Lay Hong
Council member	Devyani Himanshu Vaishampayan
Council member	Irene Yee Choy Peng

For and on behalf of the Executive Council,



Christopher Low Wong Kein
President



Patrick Tan Keng Sin
Honorary Treasurer

Singapore, **11 AUG 2014**

The Singapore Association for the Deaf

[UEN S62SS0061C]

[IPC No. IPC000444]

Audited Financial Statements

Year Ended 31 March 2014

Fiducia LLP

Public Accountants and
Chartered Accountants of Singapore

1 Goldhill Plaza, #03-35
Podium Block, Singapore 308899.
T: (65) 6846.8376
F: (65) 6725.8161

Independent auditors' report to the members of:

THE SINGAPORE ASSOCIATION FOR THE DEAF

[UEN S62SS0061C]

[IPC No. IPC000444]

[Registered under the Societies Act (Chapter 311) in the Republic
of Singapore]

REPORT ON THE FINANCIAL STATEMENT

We have audited the accompanying financial statements of **The Singapore Association for the Deaf** (the "Association") set out on pages 5 to 28, which comprise the statement of financial position as at **31 March 2014**, the statement of financial activities, the statement of changes in funds and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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 (Chapter 311), the Charities Act (Chapter 37) and Singapore Financial Reporting Standards, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition, that transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair profit and loss accounts and balance sheets and to maintain accountability of assets.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation of financial statements that give a true and fair view 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 entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

The Singapore Association for the Deaf

[UEN S62SS0061C]

[IPC No. IPC000444]

Audited Financial Statements

Year Ended 31 March 2014

Fiducia LLP

Public Accountants and
Chartered Accountants of Singapore

1 Goldhill Plaza, #03-35
Podium Block, Singapore 308899.
T: (65) 6846.8376
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(CONT'D)

Independent auditors' report to the members of:

THE SINGAPORE ASSOCIATION FOR THE DEAF

[UEN S62SS0061C]

[IPC No. IPC000444]

[Registered under the Societies Act (Chapter 311) in the Republic
of Singapore]

Opinion

In our opinion, the financial statements of the Association are properly drawn up in accordance with the provisions of the Societies Act (Chapter 311), Charities Act (Chapter 37) and Singapore Financial Reporting Standards so as to give a true and fair view of the state of affairs of the Association as at 31 March 2014, and the results, changes in funds and cash flows of the Association for the financial year ended on that date.

Report on other Legal and Regulatory Requirements

In our opinion, the accounting and other records required by the regulations enacted under the Societies Act (Chapter 311) have been properly kept in accordance with those regulations.

During the course of our audit, nothing has come to our attention that the 30% cap mentioned in Regulation 15(1) of the Charities Act, Cap. 37 (Institutions of a Public Character) Regulations 2007 and as amended by Charities (Institutions of a Public Character) (Amendments) Regulations 2008 has been exceeded.

During the course of our audit, nothing has come to our attention that donation moneys are used for disbursements other than those in accordance with the objectives of the Association.



Fiducia LLP

Public Accountants and
Chartered Accountants

Singapore, 11 AUG 2014

The Singapore Association for the Deaf

[UEN S62SS0061C]

[IPC No. IPC000444]

Audited Financial Statements

Year Ended 31 March 2014

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2014

	Note	2014 S\$	2013 S\$
ASSETS			
Current assets			
Cash and cash equivalents	4	3,901,630	3,505,784
Other receivables	5	264,969	276,407
		<u>4,166,599</u>	<u>3,782,191</u>
Non-current assets			
Property, plant and equipment	6	28,290	32,168
		<u>28,290</u>	<u>32,168</u>
Total assets		<u>4,194,889</u>	<u>3,814,359</u>
LIABILITIES			
Current liabilities			
Accruals and other payables	7	91,645	162,142
Deferred capital grants	8	0	6,204
		<u>91,645</u>	<u>168,346</u>
Total liabilities		<u>91,645</u>	<u>168,346</u>
NET ASSETS		<u>4,103,244</u>	<u>3,646,013</u>
FUNDS			
Unrestricted funds			
Accumulated general funds	9		
– SDeaf		642,312	352,489
– ISS		427,241	391,267
– CS		0	0
– DAS		183,328	183,328
– CHOICE		61,375	61,375
		<u>1,314,256</u>	<u>988,459</u>
Designated funds	10	<u>1,601,433</u>	<u>1,477,902</u>
		<u>2,915,689</u>	<u>2,466,361</u>
Restricted funds			
Designated funds	10	<u>1,187,555</u>	<u>1,179,652</u>
		<u>4,103,244</u>	<u>3,646,013</u>

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

The Singapore Association for the Deaf
[UEN S62SS0061C]
[IPC No. IPC000444]

Audited Financial Statements
Year Ended 31 March 2014

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

	Note	Unrestricted funds				Restricted funds				2014	2013
		Accumulated general funds S\$	Sign language development fund S\$	Special activities fund S\$	Other funds S\$	MILK fund S\$	Deaf development fund S\$	SADeaf hearing care centre fund S\$	Tertiary education fund S\$		
INCOME											
Income from generated funds											
Voluntary income											
- Donations		426,610	0	0	0	0	0	0	0	426,610	290,315
- Grants for rental of land		415,618	0	0	0	0	0	0	0	415,618	415,618
- Other grants and sponsorships		101,658	0	147,036	0	0	0	0	0	248,694	175,310
Activities for generating funds											
- Fundraising income	11	481,250	0	0	0	0	0	0	0	481,250	350,483
- Collections from events		7,163	0	0	0	0	0	0	0	7,163	17,676
Investment income											
- Interest		18,559	0	0	0	0	0	0	0	18,559	4,961
		1,450,858	0	147,036	0	0	0	0	0	1,597,894	1,254,363
Income from charitable activities											
Grant from NCSS		608,527	0	0	0	0	0	0	0	608,527	571,004
Grant from MSF		225,639	0	0	0	0	0	0	0	225,639	174,984
Grant from MOE		353,832	0	0	0	0	0	0	0	353,832	326,342
Grant from TOTE Board		0	0	0	0	0	0	0	0	0	16,775
Programme income		76,798	0	0	0	0	0	0	0	76,798	72,049
Interpretation fees collected		46,610	0	0	0	0	0	0	0	46,610	68,882
Member subscription fees		6,296	0	0	0	0	0	0	0	6,296	4,280
Sign language books		9,676	0	0	0	0	0	0	0	9,676	13,177
Sales of assistive devices		89,652	0	0	0	0	0	0	0	89,652	65,221
		1,417,030	0	0	0	0	0	0	0	1,417,030	1,312,714

The Singapore Association for the Deaf
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Audited Financial Statements
Year Ended 31 March 2014

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014 (CONT'D)

	Note	Unrestricted funds				Restricted funds				2014	2013
		Accumulated general funds S\$	Sign Language development fund S\$	Special activities fund S\$	Other funds S\$	MILK fund S\$	Deaf development fund S\$	SADeaf hearing care centre fund S\$	Tertiary education fund S\$	Other funds S\$	Total funds S\$
INCOME (CONT'D)											
Other income											
HQ allocation		90,000	0	0	0	0	0	0	0	0	90,000
Welfare		92,543	0	0	0	0	0	0	0	0	92,543
Miscellaneous income		8,150	0	0	0	0	0	0	0	0	8,150
Amortisation of deferred capital grants	8	6,204	0	0	0	0	0	0	0	0	6,204
		196,897	0	0	0	0	0	0	0	0	196,897
Total income		3,064,785	0	147,036	0	0	0	0	0	0	3,211,821
EXPENDITURE											
Cost of generating funds											
Fundraising events	11	30,693	0	0	0	0	0	0	0	0	30,693
Charitable activities											
Annual events		64,064	0	7,329	0	0	0	0	0	0	71,393
Professional fees and services		87,972	0	0	0	0	0	0	0	0	87,972
Purchase of assistive devices		114,482	0	0	0	0	0	0	0	0	114,482
Specific assistance to clients		9,468	0	0	0	661	0	0	2,000	0	12,129
Teaching material		12,950	0	0	0	0	0	0	0	0	12,950
Volunteer expenses		1,410	0	0	0	0	0	0	0	0	1,410
		290,346	0	7,329	0	661	0	0	2,000	0	300,336
											211,413

The Singapore Association for the Deaf
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Audited Financial Statements
Year Ended 31 March 2014

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014 (CONT'D)

Note	Unrestricted funds					Restricted funds					2014	2013	
	Accumulated general funds S\$	Sign language development fund S\$	Special activities fund S\$	Other funds S\$	MILK fund S\$	Deaf development fund S\$	SADeaf hearing care centre fund S\$	Tertiary education fund S\$	Other funds S\$	Total funds S\$			
EXPENDITURE (CONT'D)													
Governance and other administrative costs													
6	Audit fees	9,094	0	0	0	0	0	0	0	0	9,094	0	7,400
	Communications	25,207	0	0	0	0	0	0	0	0	25,207	0	21,674
	Depreciation	24,497	0	0	0	0	0	0	0	0	24,497	0	153,336
	HQ allocation	30,000	0	0	0	0	0	0	0	0	30,000	0	30,000
	Insurance	10,171	0	0	0	0	0	0	0	0	10,171	0	9,475
	Miscellaneous	6,892	0	0	0	0	0	0	0	0	6,892	0	6,464
	Public education	9,922	0	0	0	0	0	0	0	0	9,922	0	13,052
	Public relations and advertisements	1,743	0	0	0	0	0	0	0	0	1,743	0	1,015
	Rental for office equipment	4,557	0	0	0	0	0	0	0	0	4,557	0	6,903
	Rental of land	415,618	0	0	0	0	0	0	0	0	415,618	0	415,618
	Staff CPF contributions	228,993	0	0	0	0	0	0	0	0	228,993	0	196,714
	Staff salaries	1,551,402	0	0	0	0	0	0	0	0	1,551,402	0	1,346,872
	Staff welfare and training	30,337	0	0	0	0	0	0	0	0	30,337	0	23,516
	Supplies and materials	16,592	0	0	0	0	0	0	0	0	16,592	0	13,755
	Transport	24,197	0	0	0	0	0	0	0	0	24,197	0	20,661
	Upkeep of building and equipment	16,620	0	0	0	0	0	0	0	0	16,620	0	19,123
	Utilities	16,519	0	0	0	0	0	0	0	0	16,519	0	17,138
	Written off – programme fees	1,200	0	0	0	0	0	0	0	0	1,200	0	0
		2,423,605	0	0	0	0	0	0	0	0	2,423,561	0	2,302,716
Total expenditure		2,744,600	0	7,329	0	661	0	0	2,000	0	2,754,590	0	2,580,081
Surplus / (Deficit) for the year		320,185	0	139,707	0	(661)	0	0	(2,000)	0	457,231	0	327,959

The Singapore Association for the Deaf
[UEN S62SS0061C]
[IPC No. IPC000444]

Audited Financial Statements
Year Ended 31 March 2014

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014 (CONT'D)

	Note	Unrestricted funds				Restricted funds					2014	2013		
		Accumulated general funds S\$	Sign Language development fund S\$	Special activities fund S\$	Other funds S\$	MILK fund S\$	Deaf development fund S\$	SADeaf hearing care centre fund S\$	Tertiary education fund S\$	Other funds S\$			Total funds S\$	Total funds S\$
Surplus / (Deficit) for the year														
		320,185	0	139,707	0	(661)	0	0	(2,000)	0	457,231	327,959		
TRANSFERS BETWEEN FUNDS														
Transfers		5,612	(16,176)	0	0	0	(404)	10,968	0	0	0	0		
NET MOVEMENT IN FUNDS														
		325,797	(16,176)	139,707	0	(661)	(404)	10,968	(2,000)	0	457,231	327,959		
FUNDS BROUGHT FORWARD														
		988,459	83,913	846,008	547,981	4,570	78,350	529,948	54,430	512,354	3,646,013	3,318,054		
FUNDS CARRIED FORWARD														
		1,314,256	67,737	985,715	547,981	3,909	77,946	540,916	52,430	512,354	4,103,244	3,646,013		

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

The Singapore Association for the Deaf
[UEN S62SS0061C]
[IPC No. IPC0000444]

Audited Financial Statements
Year Ended 31 March 2014

STATEMENT OF CHANGES IN FUNDS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

2014	Note	Balance at beginning of year S\$	Surplus / (Deficit) for the year S\$	Transfers S\$	Balance at end of year S\$
UNRESTRICTED FUNDS					
Accumulated general funds	9	988,459	320,185	5,612	1,314,256
Designated funds					
Early intervention fund	10.1	141	0	0	141
Maintenance fund	10.2	39,752	0	0	39,752
School redevelopment fund	10.3	147,378	0	0	147,378
Sign language development fund	10.4	83,913	0	(16,176)	67,737
Special activities fund	10.5	846,008	139,707	0	985,715
Training fund	10.6	40,245	0	0	40,245
General fund	10.7	320,465	0	0	320,465
		<u>1,477,902</u>	<u>139,707</u>	<u>(16,176)</u>	<u>1,601,433</u>
RESTRICTED FUNDS					
Designated funds					
CHI library fund	10.8	75,494	0	0	75,494
Computer lab fund	10.9	24,327	0	0	24,327
Deaf development fund	10.10	78,350	0	(404)	77,946
MILK fund	10.11	4,570	(661)	0	3,909
MVS fund	10.12	354,493	0	0	354,493
Public relations fund	10.13	18,993	0	0	18,993
SADeaf hearing care centre fund	10.14	529,948	0	10,968	540,916
Tertiary education fund	10.15	54,430	(2,000)	0	52,430
Welfare fund	10.16	39,047	0	0	39,047
		<u>1,179,652</u>	<u>(2,661)</u>	<u>10,564</u>	<u>1,187,555</u>
		<u>3,646,013</u>	<u>457,231</u>	<u>0</u>	<u>4,103,244</u>

The Singapore Association for the Deaf
[UEN S62SS0061C]
[IPC No. IPC000444]

Audited Financial Statements
Year Ended 31 March 2014

STATEMENT OF CHANGES IN FUNDS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014 (CONT'D)

	Note	Balance at beginning of year S\$	Surplus / (Deficit) for the year S\$	Transfers S\$	Balance at end of year S\$
2013					
UNRESTRICTED FUNDS					
Accumulated general funds	9	682,634	214,897	90,928	988,459
Designated funds					
Early intervention fund	10.1	141	0	0	141
Maintenance fund	10.2	39,752	0	0	39,752
School redevelopment fund	10.3	147,378	0	0	147,378
Sign language development fund	10.4	148,936	(4,558)	(60,465)	83,913
Special activities fund	10.5	747,831	123,332	(25,155)	846,008
Training fund	10.6	40,245	0	0	40,245
General fund	10.7	320,465	0	0	320,465
		<u>1,444,748</u>	<u>118,774</u>	<u>(85,620)</u>	<u>1,477,902</u>
RESTRICTED FUNDS					
Designated funds					
CHI library fund	10.8	75,494	0	0	75,494
Computer lab fund	10.9	24,327	0	0	24,327
Deaf development fund	10.10	79,969	(838)	(781)	78,350
MILK fund	10.11	5,444	(874)	0	4,570
MVS fund	10.12	354,493	0	0	354,493
Public relations fund	10.13	18,993	0	0	18,993
SADeaf hearing care centre fund	10.14	534,475	0	(4,527)	529,948
Tertiary education fund	10.15	58,430	(4,000)	0	54,430
Welfare fund	10.16	39,047	0	0	39,047
		<u>1,190,672</u>	<u>(5,712)</u>	<u>(5,308)</u>	<u>1,179,652</u>
		<u>3,318,054</u>	<u>327,959</u>	<u>0</u>	<u>3,646,013</u>

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

The Singapore Association for the Deaf

[UEN S62SS0061C]

[IPC No. IPC000444]

Audited Financial Statements

Year Ended 31 March 2014

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

	Note	2014 S\$	2013 S\$
Cash flows from operating activities			
Grants received from government		995,089	916,944
NCSS funding		608,527	571,004
Cash received from donors, sponsors and clients		1,594,880	1,191,589
Cash paid to employees and suppliers		<u>(2,800,590)</u>	<u>(2,287,466)</u>
Net cash provided by operating activities		<u>397,906</u>	<u>392,071</u>
Cash flows from investing activities			
Interest received		18,559	4,961
Purchases of property, plant and equipment	6	<u>(20,619)</u>	<u>(5,657)</u>
Net cash used in investing activities		<u>(2,060)</u>	<u>(696)</u>
Net increase in cash and cash equivalents		395,846	391,375
Cash and cash equivalents at beginning of financial year		<u>3,505,784</u>	<u>3,114,409</u>
Cash and cash equivalents at end of financial year	4	<u><u>3,901,630</u></u>	<u><u>3,505,784</u></u>

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

The Singapore Association for the Deaf

[UEN S62SS0061C]

[IPC No. IPC000444]

Audited Financial Statements

Year Ended 31 March 2014

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

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

1. General information

The Singapore Association for the Deaf ("the Association") is registered with the Registrar of Societies under Societies Act (Chapter 311) in Singapore on 29 March 1962. The Association's registered address and its principal place of business is at 227, Mountbatten Road, Singapore 397998.

The principal activities of the Association are to promote and manage all aspects of the welfare of the Deaf (including those with hearing disabilities and who are hard of hearing, hereinafter referred to as the Deaf) in Singapore, to develop, provide and maintain welfare, educational and training services for the Deaf in Singapore, to advocate for the full participation of the Deaf in our Association and to do any or all such other things as are incidental or conducive to the attainment of the above objects, the Association shall: (i) receive gifts in property or in kind, whether subject to any special trust or not, for any one or more of the objectives of the Association; (ii) raise funds in aid of the Deaf in such manner as the Association may think fit, including the sale of hearing aids, accessories or other things; (iii) establish, support and aid in the setting up of any other association formed for or any of the objectives of the Association; (iv) purchase, develop, maintain, lease or otherwise acquire land or buildings of whatever kind or any interest in the same and to sell, convey, assign, mortgage, pledge or otherwise dispose of any land or buildings for the purpose of the Association.

The Association is a charity registered under the Charities Act since 30 May 1984. It has been granted Institutions of a Public Character ("IPC") status for the period from 1 January 2013 to 31 December 2014.

2. Significant accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with Singapore Financial Reporting Standards ("FRS") and the disclosure requirements of the Societies Act (Chapter 311) and Charities Act (Chapter 37). The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

These financial statements are presented in Singapore Dollar (S\$), which is the Association's functional currency.

The preparation of these financial statements in conformity with FRS requires management to exercise its judgement in the process of applying the Association's accounting policies. It also requires the use of certain critical accounting estimates and assumptions that affects the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of income and expenditures during the financial year. Although these estimates are based on Executive Council's best knowledge of current events and actions, actual results may ultimately differ from those estimates.

The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 3.

2. Significant accounting policies (Cont'd)

2.1 Basis of preparation (Cont'd)

New and amended standards adopted by the School

On 1 April 2013, the Association has adopted the new or amended FRS and Interpretations to FRS (INT FRS) that are mandatory for application from that date. Changes to the Association's accounting policies have been made as required, in accordance with the relevant transitional provisions in the respective FRS and INT FRS.

The adoption of these new or amended FRS and INT FRS did not result in substantial changes to the Association's accounting policies and had no material effect on the amounts reported for the current or prior financial years.

New and amended standards have been issued but are not effective for the financial year beginning 1 April 2013 and have not been early adopted.

There are no FRS or INT FRS that are not yet effective that would be expected to have a material impact on the Association.

2.2 Revenue recognition

Revenue comprises the fair value of the consideration received or receivable for the services rendered in the ordinary course of the Association's activities. Revenue is recognised as follows:

2.2.1 Government grants

Government grants are recognised as income in the financial statements over the periods necessary to match them with the related costs, which they are intended to compensate on a systematic basis.

The Government funding for capital expenditure are amortised as income over the useful lives of the assets they fund.

2.2.2 Donations

Unrestricted donations are reported as income. The timing of income recognition is governed by the donor's intent. If the donor is silent, the donation is recognised as income in the year made. The timing of income recognition for restricted donations is the same as for unrestricted donations.

2.2.3 Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date.

2.2.4 Other income

Other income is recognised when received.

2. Significant accounting policies (Cont'd)

2.3 Property, plant and equipment

2.3.1 Measurement

All property, plant and equipment are initially recognised at cost and subsequently carried at cost less accumulated depreciation and accumulated impairment losses.

The cost of an item of property, plant and equipment initially recognised includes its purchase price and any costs that are 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.

2.3.2 Depreciation

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

	Useful life
Building renovation	5 years
Furniture and equipment	5 years

The residual values and useful lives of property, plant and equipment are reviewed, and adjusted as appropriate, at each reporting date. The effects of any revision of the residual values and useful lives are included in the statement of financial activities for the financial year in which the changes arise.

2.3.3 Subsequent expenditure

Subsequent expenditure relating to property, plant and equipment that has already been recognised is added to the carrying amount of the asset only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. Other subsequent expenditure is recognised as repair and maintenance expenses in the statement of financial activities during the financial year in which it is incurred.

2.3.4 Disposal

On disposal of an item of property, plant and equipment, the difference between the net disposals proceeds and its carrying amount is taken to the statement of financial activities.

2. Significant accounting policies (Cont'd)

2.4 Impairment of non-financial assets

Property, plant and equipment are reviewed for impairment whenever there is any indication that these assets may be impaired. If any such indication exists, the recoverable amount (i.e. the higher of the fair value less cost to sell and value in use) of the assets is estimated to determine the amount of impairment loss.

For the purpose of impairment testing of the assets, recoverable amount is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. If this is the case, recoverable amount is determined for the cash-generating unit (CGU) to which the asset belongs.

If the recoverable amount of the asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. The impairment loss is recognised in the statement of financial activities.

An impairment loss for an asset is reversed if; there has been a change in the estimates used to determine the assets' recoverable amount since the last impairment loss was recognised. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of impairment loss for an asset is recognised in the statement of financial activities.

2.5 Financial assets

2.5.1 Classification

The Association classifies its financial assets as loans and receivables. The classification depends on the purpose for which the assets were acquired. Management determines the classification of its financial assets at initial recognition and re-evaluates this designation at every reporting date.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except those maturing later than 12 months after the reporting date, which are classified as non-current assets. Loans and receivables are classified within "Other receivables" and "Cash and cash equivalents" on the statement of financial position.

2.5.2 Recognition and derecognition

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Association has transferred substantially all risks and rewards of ownership.

2.5.3 Measurement

Financial assets are initially recognised at fair value plus transaction costs.

Loans and receivables are subsequently carried at amortised cost using effective interest method.

2. Significant accounting policies (Cont'd)

2.5 Financial assets (Cont'd)

2.5.4 Impairment

The Association assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired.

An allowance for impairment of loans and receivables including other receivables is recognised when there is objective evidence that the Association will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments are considered indicators that the receivable is impaired. The amount of the allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

2.6 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and, short-term and highly liquid investments that are readily convertible to known amounts of cash which are subject to an insignificant risk of changes in value.

2.7 Accruals and other payables

Accruals and other payables are initially recognised at fair value, and subsequently carried at amortised cost, using the effective interest method.

2.8 Fair value estimation of financial assets and liabilities

The carrying amounts of current financial assets and liabilities, carried at amortised cost, are assumed to approximate their fair values due to their short-term nature.

2.9 Provisions for other liabilities and charges

Provisions for other liabilities and charges are recognised when the Association has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated.

2.10 Currency translation

Transactions denominated in a currency other than Singapore Dollar ("foreign currency") are translated into Singapore Dollar using the exchange rates prevailing at the dates of the transactions. Currency translation gains and losses resulting from the settlement of such transactions and from the translation at the closing rate at the reporting date of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial activities.

2. Significant accounting policies (Cont'd)

2.11 Employee compensation

Defined contribution plans are post-employment benefit plans under which the Association pays fixed contributions into separate entities such as the Central Provident Fund ("CPF"), on a mandatory, contractual or voluntary basis. The Association has no further payment obligations once the contributions have been paid. The Association's contribution to defined contribution plans are recognised as employee compensation expense when they are due.

Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the reporting date.

2.12 Related parties

Related parties are entities with one or more common council members. Parties are considered to be related if one party has the ability to control the other party or exercise influence over the party in making financial and operating decisions.

3. Critical accounting estimates, assumptions and judgements

Estimates, assumptions and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements in applying the entity's accounting policies

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are discussed below.

Estimated useful lives of property, plant and equipment

The Association reviews annually the estimated useful lives of property, plant and equipment based on factors such as operating plans and strategies, expected level of usage and future technological developments. It is possible that future results of operations could be materially affected by changes in these estimates brought about by changes in the factors mentioned.

Impairment of property, plant and equipment

Property, plant and equipment are reviewed for impairment whenever there is any indication that the assets are impaired. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and value in use) of the assets is estimated to determine the impairment loss. The key assumptions for the value in use calculation are those regarding the growth rates, and expected change to income and expenditure during the year and a suitable discount rate.

Allowance for impairment of receivables

The Association reviews the adequacy of allowance for impairment of receivables at each closing by reference to the ageing analysis of receivables, and evaluates the risks of collection according to the credit standing and collection history of individual client. If there are indications that the financial position of a client has deteriorated resulting in an adverse assessment of his risk profile, an appropriate amount of allowance will be provided.

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4. Cash and cash equivalents

	2014 S\$	2013 S\$
Cash at banks	1,580,482	1,997,716
Fixed deposits	<u>2,321,148</u>	<u>1,508,068</u>
	<u>3,901,630</u>	<u>3,505,784</u>

Fixed deposits have maturity ranging from 6 months to 12 months (2013: 6 months to 12 months) and have interest rates ranging from 0.75% to 1.20% (2013: 0.45% to 1.20%) per annum.

At the reporting date, the carrying amounts of cash and cash equivalents approximated their fair value.

5. Other receivables

	2014 S\$	2013 S\$
Amounts due from related parties		
– The Singapore School for the Deaf (SSD)	42,215	26,304
– Mountbatten Vocational School (MVS)	62,606	64,281
Sundry debtors	42,041	66,717
Deposits	101,118	101,118
Prepayments	<u>16,989</u>	<u>17,987</u>
	<u>264,969</u>	<u>276,407</u>

The amounts due from related parties are unsecured, non-interest bearing and are collectible on demand.

At the reporting date, the carrying amounts of other receivables approximated their fair values.

6. Property, plant and equipment

	Balance at beginning of year S\$	Additions S\$	Disposals S\$	Balance at end of year S\$
2014				
Cost				
Building renovation – ISS	4,840	0	0	4,840
Building renovation – SDeaf	835,512	0	0	835,512
Furniture and equipment – SRCD	5,928	0	(3,939)	1,989
Furniture and equipment – SDeaf	366,431	18,169	(190,833)	193,767
Furniture and equipment – ISS	68,938	2,450	(18,532)	52,856
	<u>1,281,649</u>	<u>20,619</u>	<u>(213,304)</u>	<u>1,088,964</u>
	Balance at beginning of year S\$	Depreciation charge S\$	Written back/off S\$	Balance at end of year S\$
Accumulated depreciation				
Building renovation – ISS	4,840	0	0	4,840
Building renovation – SDeaf	830,586	3,523	0	834,109
Furniture and equipment – SRCD	5,928	0	(3,939)	1,989
Furniture and equipment – SDeaf	339,189	20,484	(190,833)	168,840
Furniture and equipment – ISS	68,938	490	(18,532)	50,896
	<u>1,249,481</u>	<u>24,497</u>	<u>(213,304)</u>	<u>1,060,674</u>
	Balance at beginning of year S\$			Balance at end of year S\$
Net book value				
Building renovation – ISS	0			0
Building renovation – SDeaf	4,926			1,403
Furniture and equipment – SRCD	0			0
Furniture and equipment – SDeaf	27,242			24,927
Furniture and equipment – ISS	0			1,960
	<u>32,168</u>			<u>28,290</u>

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Year Ended 31 March 2014

6. Property, plant and equipment (Cont'd)

	Balance at beginning of year S\$	Additions S\$	Disposals S\$	Balance at end of year S\$
2013				
Cost				
Building renovation – ISS	4,840	0	0	4,840
Building renovation – SDeaf	833,565	1,947	0	835,512
Furniture and equipment – SRCD	5,928	0	0	5,928
Furniture and equipment – SDeaf	362,721	3,710	0	366,431
Furniture and equipment – ISS	68,938	0	0	68,938
	<u>1,275,992</u>	<u>5,657</u>	<u>0</u>	<u>1,281,649</u>
	Balance at beginning of year S\$	Depreciation charge S\$	Written back/off S\$	Balance at end of year S\$
Accumulated depreciation				
Building renovation – ISS	4,840	0	0	4,840
Building renovation – SDeaf	694,591	135,995	0	830,586
Furniture and equipment – SRCD	5,928	0	0	5,928
Furniture and equipment – SDeaf	321,848	17,341	0	339,189
Furniture and equipment – ISS	68,938	0	0	68,938
	<u>1,096,145</u>	<u>153,336</u>	<u>0</u>	<u>1,249,481</u>
	Balance at beginning of year S\$			Balance at end of year S\$
Net book value				
Building renovation – ISS	0			0
Building renovation – SDeaf	138,974			4,926
Furniture and equipment – SRCD	0			0
Furniture and equipment – SDeaf	40,873			27,242
Furniture and equipment – ISS	0			0
	<u>179,847</u>			<u>32,168</u>

7. Accruals and other payables

	2014 S\$	2013 S\$
Monies collected in advance	0	145,000
Accruals	87,498	13,685
SPMF, welfare grants and financial assistance payables	1,112	992
Subscription fees received in advance	3,035	2,465
	<u>91,645</u>	<u>162,142</u>

At the reporting date, the carrying amounts of accruals and other payables approximated their fair values.

8. Deferred capital grants

	2014 S\$	2013 S\$
Balance at beginning of the financial year	6,204	223,628
Amortisation	<u>(6,204)</u>	<u>(217,424)</u>
Balance at end of the financial year	<u>0</u>	<u>6,204</u>

	2014 S\$	2013 S\$
Not later than one year	0	6,204
Later than one year but not later than five years	<u>0</u>	<u>0</u>
	<u>0</u>	<u>6,204</u>

The amounts were received for the purchase of certain capital assets. These grants are amortised and recognised as income in proportion to the depreciation of the related assets.

9. Accumulated general funds

	Balance at beginning of year S\$	Surplus / (Deficit) S\$	Transfers				Balance at end of the year S\$
			Undesignated fund S\$	Deaf development fund S\$	SADeaf HCC fund S\$	Sign language development fund S\$	
2014							
Accumulated general funds							
- SADeaf	352,489	424,423	(134,600)	0	0	0	642,312
- ISS	391,267	35,974	0	0	0	0	427,241
- CS	0	(134,600)	134,600	0	0	0	0
- DAS	183,328	(16,176)	0	0	0	16,176	183,328
- CHOICE	61,375	0	0	0	0	0	61,375
- Non-funded programmes	0	10,564	0	404	(10,968)	0	0
	<u>988,459</u>	<u>320,185</u>	<u>0</u>	<u>404</u>	<u>(10,968)</u>	<u>16,176</u>	<u>1,314,256</u>

9. Accumulated general funds (Cont'd)

	Balance at beginning of year S\$	Surplus / (Deficit) S\$	Transfers					Balance at end of the year S\$
			Undesignated fund S\$	Deaf development fund S\$	SADeaf HCC fund S\$	Special activities fund S\$	Sign language development fund S\$	
2013								
Accumulated general funds								
- SADeaf	46,664	441,999	(136,174)	0	0	0	0	352,489
- ISS	391,267	(25,155)	0	0	0	25,155	0	391,267
- CS	0	(136,174)	136,174	0	0	0	0	0
- DAS	183,328	(60,465)	0	0	0	0	60,465	183,328
- CHOICE	61,375	0	0	0	0	0	0	61,375
- Non-funded programmes	0	(5,308)	0	781	4,527	0	0	0
	682,634	214,897	0	781	4,527	25,155	60,465	988,459

10. Designated funds

- 10.1 Early intervention fund was established for conducting early intervention programmes.
- 10.2 Maintenance fund was established to defray the cost of maintenance, repairs and replacements incurred by the Association.
- 10.3 School redevelopment fund was established for the development of a new school for the Singapore School for the Deaf.
- 10.4 Sign language development fund was established to promote and develop the use of sign language.
- 10.5 Special activities fund was established to implement programmes/activities, which are not funded by the National Council of Social Service (NCSS).
- 10.6 Training fund was established to provide training and attachment for the staff of the Association.
- 10.7 General fund was set up for the Redevelopment Project.
- 10.8 CHI library fund was established to defray the running costs of CHI library.
- 10.9 Computer lab fund was established to provide computer training to the Deaf.
- 10.10 Deaf development fund, formerly known as Sports and Recreation Committee of the Deaf (SRCD) fund was established to fund:
 - a. Any shortfall in SRCD annual operating expenses excluding programme fees.
 - b. Delegates going overseas to attend World Federation of the Deaf meetings/conferences and Comite International Des Sports Des Sourds functions/events as and when the Executive Council deems fit.
 - c. Any other functions/events, which SRCD proposes and the Executive Council deems fit.

10. Designated funds (Cont'd)

- 10.11 Mainly I Love Kids (MILK) fund was established to support programmes, which develop children to be contributing members of Association.
- 10.12 MVS fund was established to provide any shortfall in the expenditure of the Mountbatten Vocational School.
- 10.13 Public relations fund was established to create public awareness.
- 10.14 SADeaf hearing care centre fund was established to fund the recurring expenses of the centre.
- 10.15 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.
- 10.16 Welfare fund was established to supplement financial assistance such as financial grants and hearing aids to the needy clients.

11. Fundraising activities

	Total proceeds S\$	Total fundraising expenses S\$	Net fundraising income S\$
2014			
Car wash	11,516	1,047	10,469
Flag day	24,450	1,906	22,544
Gala dinner	322,643	19,596	303,047
Others	122,641	8,144	114,497
	<u>481,250</u>	<u>30,693</u>	<u>450,557</u>

	Total proceeds S\$	Total fundraising expenses S\$	Net fundraising income S\$
2013			
SADeaf Walk	111,685	13,747	97,938
Car wash	32,143	1,268	30,875
Charity Golf	150,607	34,295	116,311
Chinese New Year Hong Bao	34,767	3,802	30,965
Other fundraising events	21,281	12,840	8,442
	<u>350,483</u>	<u>65,952</u>	<u>284,531</u>

12. Income tax

The Association is a charity registered under the Charities Act since 26 March 1962. Consequently, the income of the Association is exempted from tax under the provisions of Section 13 of the Income Tax Act Cap. 134.

13. Related party transactions

The following transactions took place between the Association and related parties during the financial year at terms agreed between the parties:

	2014 S\$	2013 S\$
Payments made on behalf of a related party:		
– The Singapore School for the Deaf (SSD)	422,424	395,819
– Mountbatten Vocational School (MVS)	<u>662,653</u>	<u>549,920</u>

The balances with related parties as at the reporting date are set out in Note 5.

14. Key management personnel remuneration and benefits

	2014 S\$	2013 S\$
Sign language instructor allowance for Executive Committee members	3,580	0
Salaries and other short-term employee benefits	231,773	153,368
Post-employment benefits – contribution to CPF	<u>28,308</u>	<u>16,448</u>
	<u>263,661</u>	<u>169,816</u>
Remuneration band	No. of key management personnel	No. of key management personnel
S\$100,001 to S\$200,000	1	1
S\$100,000 and below	<u>2</u>	<u>2</u>

Members of the Executive Committee are volunteers and none received any remuneration or reimbursement during the year ended 2013.

15. Operating lease commitments

As at the reporting date, the Association has commitments for future minimum lease payments under non-cancellable operating leases as follows:

	2014 S\$	2013 S\$
Not later than one year	415,618	415,618
Later than one year but not later than five years	<u>0</u>	<u>415,618</u>
	<u>415,618</u>	<u>831,236</u>

The above operating lease commitments are based on known rental rates as at the date of this report and do not include any revision in rates, which may be determined by the lessor.

16. Financial risk management

The Association's activities expose it to minimal financial risks and overall risk management is determined and carried out by the Executive Council.

Liquidity risk

The Association manages its liquidity risk by monitoring and maintaining a level of cash and cash equivalents deemed adequate by the Executive Council to fund the Association's operations.

Credit risk

Credit risk arises mainly from the risk on counterparties defaulting on the terms of their agreements. The carrying amounts of cash and cash equivalents and other receivables represent the Association's maximum exposure to credit risk in relation to financial assets. The credit risk on balances of cash and cash equivalents is considered low as surplus funds are placed in fixed deposits with reputable banks.

Interest rate risk

The Association's exposure to interest rate risk relate primarily to the fixed deposits placed with banks. The Association is not exposed to significant interest rate risk.

Foreign currency risk

The Association does not engage in trading of or speculation in foreign currencies and does not have any financial instruments that are exposed to significant foreign currency risks.

Fair values

The carrying amounts of the financial assets and liabilities recorded in the financial statements of the Association approximate their fair values due to their short-term nature.

17. Reserve policy and position

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

17. Reserve policy and position (Cont'd)

The Association's reserve position for financial year ended 31 March 2014 is as follows:

		2014	2013	Increase / (Decrease)
		S\$'000	S\$'000	%
A	Unrestricted funds			
	Accumulated general funds	1,314	988	32.99
	Unrestricted designated funds	1,601	1,478	8.32
	Total unrestricted funds	2,915	2,466	18.20
B	Restricted funds			
	Restricted designated funds	1,188	1,180	0.67
C	Endowment funds	0	0	0
D	Total funds	4,103	3,646	12.53
E	Total annual operating expenditure	2,752	2,574	6.91
F	Ratio of funds to annual operating expenditure (A/E)	1.06	0.96	10.42

Reference:

- C. An endowment fund consists of assets, funds or properties that are held in perpetuity which produce annual income flow for a foundation to spend as grants.
- D. Total Funds include unrestricted, restricted and endowment funds.
- E. Total Annual Operating Expenditure includes expenses related to Cost of Charitable Activities and Governance and Other Operating and Administration expenses.

18. Comparative figures

The total income and expenditures of designated funds were added to the 2013 comparatives of the Statement of Financial Activities in order to conform to the current year's presentation:

	As previously presented S\$	Additions S\$	As re-presented S\$
Total income	2,766,165	141,875	2,908,040
Total expenditures	(2,551,268)	(28,813)	(2,580,081)
	<u>214,897</u>	<u>113,062</u>	<u>327,959</u>

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19. Subsequent event

The Commissioner of Charities has approved the following seven designated funds to be transferred to Accumulated general funds from next financial year:

- i. CHI library fund
- ii. School redevelopment fund
- iii. Public relations fund
- iv. Training fund
- v. Computer lab fund
- vi. Maintenance fund
- vii. Early intervention fund

20. Authorisation of financial statements

These financial statements were authorised for issue in accordance with a resolution of the Executive Committee on **11 AUG 2014**

The Singapore Association for the Deaf

[UEN S62SS0061C]

[IPC No. IPC000444]

Financial Statements

Year Ended 31 March 2014

SUBSEQUENT APPENDIXES FROM 1 TO 12 COMPRISES OF THE ASSOCIATION'S DETAILED STATEMENT OF FINANCIAL ACTIVITIES WHICH IS PREPARED FOR MANAGEMENT PURPOSE ONLY AND DOES NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

The Singapore Association for the Deaf
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[IPC No. IPC0000444]

Financial Statements
Year Ended 31 March 2014

Appendix 1 DETAILED INCOME AND EXPENDITURE STATEMENT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014 – ACCUMULATED GENERAL FUNDS

	Secretariat S\$	CS S\$	ISS S\$	DAS S\$	RT S\$	Non-funded S\$	Total S\$
Income							
Grant from NCSS	111,903	134,130	226,910	135,584	0	0	608,527
Grant from Ministry of Social and Family Development	0	0	225,639	0	0	0	0
Grant from MOE	0	0	134,240	0	219,592	0	225,639
Grants for rental of land	415,618	0	0	0	0	0	353,832
Other welfare grant	0	6,000	3,468	0	0	0	415,618
Other grants and sponsorships	19,939	50,652	15,074	13,950	0	83,075	92,543
Amortisation of deferred capital grants	6,204	0	0	0	0	2,043	101,658
HQ allocation	90,000	0	0	0	0	0	6,204
Fundraising income	481,250	0	0	430	0	0	90,000
Collection from events	0	6,733	0	0	0	0	481,250
Interpreting fees	0	0	0	0	0	0	7,163
Investment income	18,559	0	0	46,610	0	0	46,610
Miscellaneous income	7,149	514	487	0	0	0	18,559
Member subscription fees	6,296	0	0	0	0	0	8,150
Programme income	0	81	7,930	68,787	0	0	6,296
Sale of assistive devices	0	0	0	0	0	89,652	76,798
Sale of sign language books	0	0	0	9,676	0	0	89,652
Donations	272,490	10,120	0	144,000	0	0	9,676
	1,429,408	208,230	613,748	419,037	219,592	174,770	426,610
							3,064,785
Expenditure							
Staff remuneration	413,558	223,408	452,888	261,376	161,286	38,886	1,551,402
Staff CPF contribution	54,942	31,926	68,811	41,310	25,783	6,221	228,993
Staff welfare and training	9,374	4,978	9,302	3,841	1,949	893	30,337
HQ allocation	0	0	0	0	30,000	0	30,000
Annual events	1,055	48,004	1,484	13,167	0	354	64,064
Communications	7,499	4,202	7,520	5,195	0	791	25,207
Depreciation	24,497	0	0	0	0	0	24,497
Balance carried forward	510,925	312,518	540,005	324,889	219,018	47,145	1,954,500

The Singapore Association for the Deaf

[UEN S62SS0061C]

[IPC No. IPC000444]

Financial Statements

Year Ended 31 March 2014

Appendix 2

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 MARCH 2014 SECRETARIAT

	2014 S\$	2013 S\$
Income		
Grant from NCSS	111,903	109,623
Grants for rental of land	415,618	415,618
Other grants and sponsorships	19,939	7,789
Amortisation of deferred capital grants	6,204	217,424
HQ allocation	90,000	90,000
Fundraising income	481,250	350,483
Investment income	18,559	4,961
Miscellaneous income	7,149	2,017
Member subscription fees	6,296	4,280
Donations	272,490	290,315
	<u>1,429,408</u>	<u>1,492,510</u>
Expenditure		
Staff remuneration	413,558	326,679
Staff CPF contribution	54,942	42,008
Staff welfare and training	9,374	5,213
Annual events	1,055	624
Communications	7,499	5,770
Depreciation	24,497	153,336
Fundraising expenses	30,693	65,952
Insurance	2,440	2,371
Miscellaneous expenses	3,691	2,689
Professional fees and services	18,111	8,725
Public education	2,577	3,330
Public relations and advertisements	993	391
Rental of land	415,618	415,618
Rental office equipment	964	1,883
Supplies and materials	6,553	3,849
Transport	3,917	2,120
Upkeep of building and equipment	4,295	5,506
Utilities	4,158	4,447
Volunteer expenses	50	0
	<u>1,004,985</u>	<u>1,050,511</u>
Surplus for the financial year	424,423	441,999
Designated fund utilised	0	0
Fund furnished to Community Services	(134,600)	(136,174)
Net movement in funds transferred to accumulated general funds	<u>289,823</u>	<u>305,825</u>

The Singapore Association for the Deaf

[UEN S62SS0061C]

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Financial Statements

Year Ended 31 March 2014

Appendix 3

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 MARCH 2014 COMMUNITY SERVICES

	2014 S\$	2013 S\$
Income		
Grant from NCSS	134,130	159,579
Grant from TOTE Board	0	16,775
Other grants and sponsorships	50,652	7,242
Welfare grant	6,000	0
Collection from events	6,733	10,484
Miscellaneous income	514	260
Programme income	81	383
Donations	10,120	0
	<u>208,230</u>	<u>194,723</u>
Expenditure		
Staff remuneration	223,408	251,195
Staff CPF contribution	31,926	37,431
Staff welfare and training	4,978	5,206
Annual events	48,004	5,210
Communications	4,202	4,912
Insurance	1,465	1,700
Miscellaneous expenses	290	238
Professional fees and services	6,177	6,560
Public education	1,862	3,001
Public relations and advertisements	113	252
Rental office equipment	859	1,255
Specific assistance to clients	6,000	0
Supplies and materials	3,347	2,154
Transport	2,969	3,351
Upkeep of building and equipment	2,863	3,314
Utilities	3,057	4,009
Volunteer expenses	1,310	1,109
	<u>342,830</u>	<u>330,897</u>
Deficit for the financial year	<u>(134,600)</u>	<u>(136,174)</u>
Fund furnished from Secretariat	<u>134,600</u>	<u>136,174</u>
Net movement in funds transferred to accumulated general funds	<u>0</u>	<u>0</u>

The Singapore Association for the Deaf

[UEN S62SS0061C]

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Financial Statements

Year Ended 31 March 2014

Appendix 4

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 MARCH 2014 ITINERANT SUPPORT SERVICE

	2014 S\$	2013 S\$
Income		
Grant from NCSS	226,910	171,195
Grant from MSF	225,639	174,984
Grant from MOE	134,240	124,172
Other welfare grant	3,468	140
Other grants and sponsorships	15,074	6,614
Fundraising income	0	250
Miscellaneous income	487	90
Program income	7,930	12,890
	<u>613,748</u>	<u>490,335</u>
Expenditure		
Staff remuneration	452,888	402,641
Staff CPF contribution	68,811	60,274
Staff welfare and training	9,302	7,216
Annual events	1,484	4,331
Communications	7,520	6,276
Insurance	3,053	2,642
Miscellaneous expenses	908	418
Programme fee written off	630	0
Professional fees and services	5,430	5,814
Public education	3,128	3,746
Public relations and advertisements	345	108
Rental office equipment	1,517	2,092
Specific assistance to clients	3,468	140
Supplies and materials	3,263	2,210
Teaching material	0	109
Transport	5,950	6,987
Upkeep of building and equipment	4,842	5,524
Utilities	5,235	4,962
	<u>577,774</u>	<u>515,490</u>
Surplus / (Deficit) for the financial year	<u>35,974</u>	<u>(25,155)</u>
Designated fund utilised	<u>0</u>	<u>25,155</u>
Net movement in funds transferred to accumulated general funds	<u>35,974</u>	<u>0</u>

The Singapore Association for the Deaf

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Financial Statements
Year Ended 31 March 2014

Appendix 5

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 MARCH 2014 DEAF ACCESS SERVICES

	DEAF Access S\$	Interpretation Services S\$	Sign Language S\$	2014 S\$	2013 S\$
Income					
Grant from NCSS	135,584	0	0	135,584	130,607
Other grants and sponsorships	13,950	0	0	13,950	15,362
Collection from events	0	0	430	430	3,004
Interpreting fees	0	46,610	0	46,610	68,882
Programme income	0	0	68,787	68,787	58,776
Sale of sign language books	0	0	9,676	9,676	13,177
Donations	144,000	0	0	144,000	0
	<u>293,534</u>	<u>46,610</u>	<u>78,893</u>	<u>419,037</u>	<u>289,808</u>
Expenditure					
Staff remuneration	261,376	0	0	261,376	186,626
Staff CPF contribution	41,310	0	0	41,310	28,227
Staff welfare and training	3,841	0	0	3,841	3,026
Annual events	0	0	13,167	13,167	22,009
Communications	5,195	0	0	5,195	4,053
Insurance	2,419	0	0	2,419	1,922
Miscellaneous expenses	0	0	1,797	1,797	2,536
Programme fee written off	0	570	0	570	0
Professional fees and services	0	12,022	55,145	67,167	67,246
Public education	2,060	0	0	2,060	2,559
Public relations and advertisements	274	0	0	274	252
Rental office equipment	1,076	0	0	1,076	1,464
Supplies and materials	0	0	3,097	3,097	5,129
Teaching material	0	0	12,950	12,950	9,814
Transport	11,306	0	0	11,306	8,102
Upkeep of building and equipment	3,982	0	0	3,982	4,146
Utilities	3,576	0	0	3,576	3,162
Volunteer expenses	0	0	50	50	0
	<u>336,415</u>	<u>12,592</u>	<u>86,206</u>	<u>435,213</u>	<u>350,273</u>
Surplus / (Deficit) for the financial year	(42,881)	34,018	(7,313)	(16,176)	(60,465)
Designated fund utilised / (transferred)	42,881	(34,018)	7,313	16,176	60,465
Net movement in funds transferred to accumulated general funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The Singapore Association for the Deaf

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Financial Statements

Year Ended 31 March 2014

Appendix 6

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 MARCH 2014 DEAF ACCESS SERVICES – DEAF ACCESS

	2014 S\$	2013 S\$
Income		
Grant from NCSS	135,584	130,607
Other grants and sponsorships	13,950	15,362
Donations	144,000	0
	<u>293,534</u>	<u>145,969</u>
Expenditure		
Staff remuneration	261,376	186,626
Staff CPF contribution	41,310	28,227
Staff welfare and training	3,841	3,026
Communications	5,195	4,053
Insurance	2,419	1,922
Professional fees and services	0	0
Public education	2,060	2,559
Public relations and advertisements	274	252
Rental office equipment	1,076	1,464
Transport	11,306	8,102
Upkeep of building and equipment	3,982	4,146
Utilities	3,576	3,162
	<u>336,415</u>	<u>243,539</u>
Deficit for the financial year	<u>(42,881)</u>	<u>(97,570)</u>
Designated fund utilised	<u>42,881</u>	<u>97,570</u>
Net movement in funds transferred to accumulated general funds	<u>0</u>	<u>0</u>

The Singapore Association for the Deaf

[UEN S62SS0061C]

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Financial Statements

Year Ended 31 March 2014

Appendix 7

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 MARCH 2014 DEAF ACCESS SERVICES – INTERPRETATION SERVICES

	2014 S\$	2013 S\$
Income		
Interpreting fees	46,610	68,882
Expenditure		
Programme fee written off	570	0
Professional fees and services	12,022	20,528
	12,592	20,528
Surplus for the financial year	34,018	48,354
Designated fund transferred	(34,018)	(48,354)
Net movement in funds transferred to accumulated general funds	0	0

The Singapore Association for the Deaf

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Financial Statements
Year Ended 31 March 2014

Appendix 8

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 MARCH 2014 DEAF ACCESS SERVICES – SIGN LANGUAGE

	2014 S\$	2013 S\$
Income		
Program income	68,787	58,776
Sale of sign language books	9,676	13,177
Fundraising income	430	3,004
	<u>78,893</u>	<u>74,957</u>
Expenditure		
Annual events	13,167	22,009
Miscellaneous expenses	1,797	2,536
Professional fees and services	55,145	46,718
Supplies and materials	3,097	5,129
Teaching material	12,950	9,814
Volunteer expenses	50	0
	<u>86,206</u>	<u>86,206</u>
Deficit for the financial year	<u>(7,313)</u>	<u>(11,249)</u>
Designated fund utilised	<u>7,313</u>	<u>11,249</u>
Net movement in funds transferred to accumulated general funds	<u>0</u>	<u>0</u>

The Singapore Association for the Deaf

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Financial Statements

Year Ended 31 March 2014

Appendix 9

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 MARCH 2014 RESOURCE TEACHERS

	2014 S\$	2013 S\$
Income		
Grant from MOE	219,592	202,170
Expenditure		
Staff remuneration	161,286	146,008
Staff CPF contribution	25,783	23,377
Staff welfare and training	1,949	2,189
HQ allocation	30,000	30,000
Insurance	538	569
Miscellaneous	36	27
	<u>219,592</u>	<u>202,170</u>
Surplus for the financial year	0	0
Designated fund utilised	0	0
Net movement in funds transferred to accumulated general funds	<u>0</u>	<u>0</u>

The Singapore Association for the Deaf

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Financial Statements
Year Ended 31 March 2014

Appendix 10

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 MARCH 2014 NON-FUNDED PROGRAMME

	HCC S\$	SRCD S\$	2014 S\$	2013 S\$
Income				
Other grant and sponsorship	2,043	0	2,043	0
Other welfare grant	83,075	0	83,075	31,032
Fundraising income	0	0	0	366
Sale of assistive devices	89,652	0	89,652	65,221
	<u>174,770</u>	<u>0</u>	<u>174,770</u>	<u>96,619</u>
Expenditure				
Staff remuneration	38,886	0	38,886	33,723
Staff CPF contribution	6,221	0	6,221	5,397
Staff welfare and training	893	0	893	666
Annual events	0	354	354	878
Communications	791	0	791	663
Insurance	255	0	255	271
Miscellaneous expenses	120	50	170	556
Professional fees and services	181	0	181	330
Public education	295	0	295	416
Public relations and advertisements	18	0	18	12
Purchase of assistive devices	114,482	0	114,482	57,101
Rental office equipment	141	0	141	209
Supplies and materials	332	0	332	413
Transport	55	0	55	102
Upkeep of building and equipment	638	0	638	632
Utilities	494	0	494	558
	<u>163,802</u>	<u>404</u>	<u>164,206</u>	<u>101,927</u>
Surplus / (Deficit) for the financial year	10,968	(404)	10,564	(5,308)
Designated fund transferred	(10,968)	0	(10,968)	0
Designated fund utilised	<u>0</u>	<u>404</u>	<u>404</u>	<u>5,308</u>
Net movement in funds transferred to accumulated general funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The Singapore Association for the Deaf

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Financial Statements

Year Ended 31 March 2014

Appendix 11

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 MARCH 2014

NON-FUNDED PROGRAMME- SADEAF HEARING CARE CENTRE

	2014 S\$	2013 S\$
Income		
Other grant and sponsorship	2,043	0
Other welfare grant	83,075	31,032
Sale of assistive devices	89,652	65,221
	<u>174,770</u>	<u>96,253</u>
Expenditure		
Staff remuneration	38,886	33,723
Staff CPF contribution	6,221	5,397
Staff welfare and training	893	666
Communications	791	663
Insurance	255	271
Miscellaneous expenses	120	556
Professional fees and services	181	60
Public education	295	416
Public relations and advertisements	18	12
Purchase of assistive devices	114,482	57,101
Rental office equipment	141	209
Supplies and materials	332	413
Transport	55	102
Upkeep of building and equipment	638	632
Utilities	494	558
	<u>163,802</u>	<u>100,779</u>
Surplus / (Deficit) for the financial year	10,968	(4,526)
Designated fund (transferred) / utilised	(10,968)	4,526
Net movement in funds transferred to accumulated general funds	<u>0</u>	<u>0</u>

The Singapore Association for the Deaf

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Financial Statements

Year Ended 31 March 2014

Appendix 12

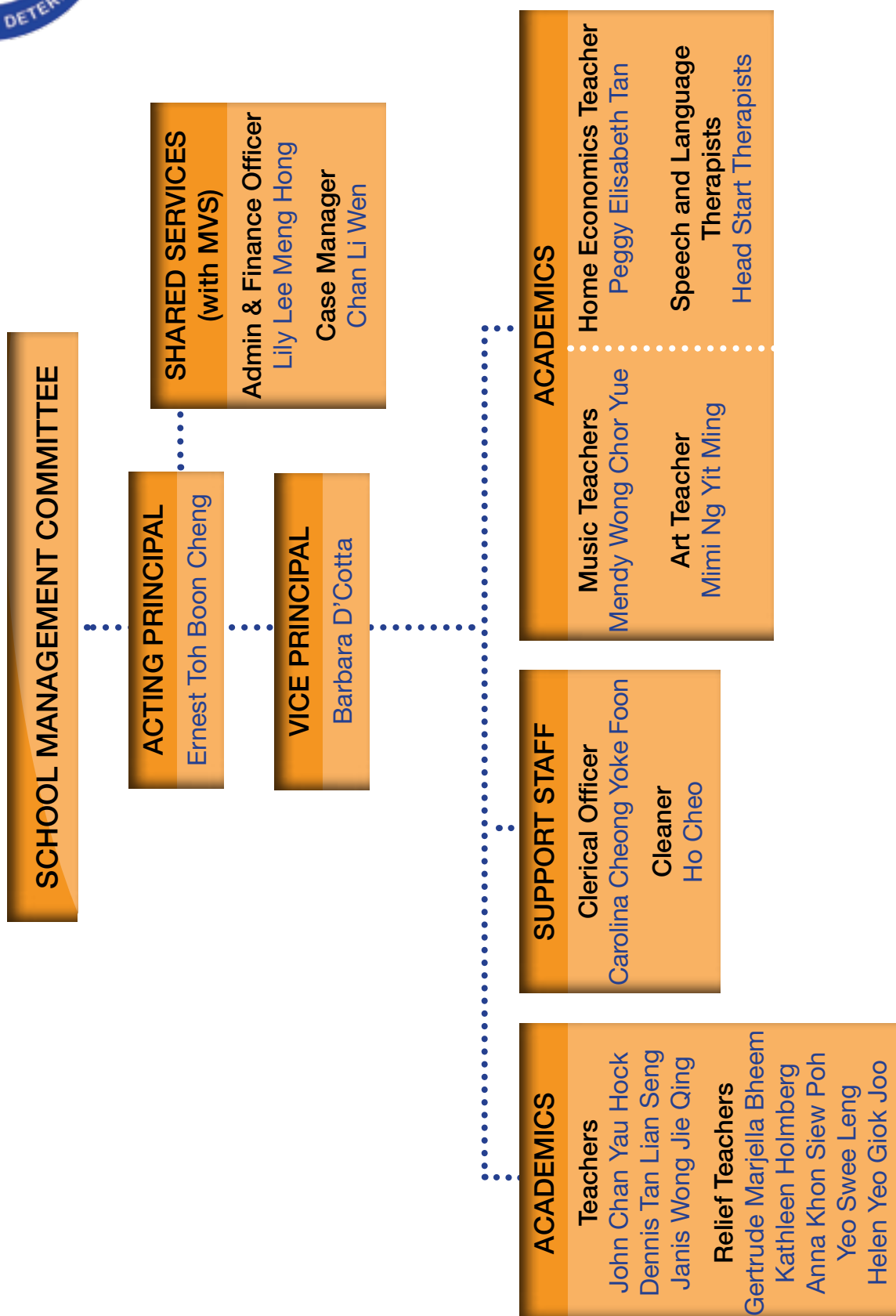
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 MARCH 2014 NON-FUNDED PROGRAMME- SPORTS AND RECREATION COMMITTEE OF THE DEAF

	2014 S\$	2013 S\$
Income		
Fundraising income	0	366
Expenditure		
Annual events	354	878
Professional fees and services	0	270
Miscellaneous expenses	50	0
	404	1,148
Deficit for the financial year	(404)	(782)
Designated fund utilised	404	782
Net movement in funds transferred to accumulated general funds	0	0



STAFF ORGANISATION CHART

As at 31 March 2014



PUPILS' PROFILE

The class enrolment of SSD by level and gender as at 31 March 2014 is as follows:

Level	Age Range	Number of Classes	Male	Female	Total
Primary 1	–	0	0	0	0
Primary 2	–	0	0	0	0
Primary 3	11 to 12	1	1	1	2
Primary 4	–	0	0	0	0
Primary 5	11 to 13	2	4	2*	6
Primary 6	13 to 15	1	2	1	3
Total		4	7	4	11

* Primary 5 – One Permanent-Resident student

ACADEMIC REPORT

A total of 14 pupils in Primary 3, 4, 5 and 6 were enrolled at the beginning of 2013. The three pupils in Primary 6 passed their PSLE and progressed to secondary schools – two were enrolled in Balestier Hill Secondary School and one in Boon Lay Secondary School.

To improve the pupils' academic performance, the school engaged an educational psychologist to conduct a profiling exercise on the students to better gauge their learning needs. The School also provided remedial classes and extra tutoring to help the pupils in their weaker subjects.

PROGRAMMES AND ACTIVITIES

Co-Curricular Activities (CCA)

Thursdays are set aside for Co-Curricular Activities (CCA) which are held from 2pm to 3:30pm. During terms 2 and 3 in 2013, pupils were taught squash by a professional trainer at the Kallang squash court. During term 1 in 2014, the students learnt karate under Master Sam Lee, a professional karate instructor.



Getting ready for squash lessons



Learning karate skills

SSD's 50th Anniversary Celebration

Learning Journey to Perth, Australia



Zi Xiang, a P4 pupil, having fun with new Australian friends



Yuogan, a P6 pupil, doing a presentation at the Mosmon Park School

In celebration of SSD's 50th Anniversary, all 14 pupils together with the Acting Principal, Vice Principal and six teachers and relief teachers, went on a six-day learning journey to Perth, Australia from 23 to 28 May 2013. During the trip, the students got to visit many places of interest as well as a primary school – the Mosmon Park School for Deaf Children.

SSD's 50th Anniversary Dinner and Commemorative Magazine



Ms Sim Ann and Exco members singing "Happy Birthday"



Ms Sim Ann posing with Mr Peng Tsu Ying, Dr Christopher Low Wong Kein, Mr Martin Marini and other alumni and staff of SADeaf



Members of HI Theatre

The School's 50th Anniversary celebrations culminated with an Anniversary Dinner on 14 November 2013 at the Orchard Parade Hotel. Over 300 alumni, former and current staff of the school, as well as Executive Committee (Exco) and SMC members were in attendance. The Guest-of-Honour for the event was Ms Sim Ann, Minister of State for the Ministry of Communications and Information and Ministry of Education, who had a wonderful time at the event. Highlights of the event were special performances by the current and former pupils, and former members of the now defunct HI Theatre. Guests went away with gifts from lucky draws, fond memories and the special commemorative magazine.



SSD's 50th Anniversary Commemorative Magazine

S.E.A. Aquarium at Sentosa

On 1 November 2013, Standard Chartered Bank volunteers brought the pupils to the new attraction, the S.E.A. Aquarium at Sentosa, which is the world's largest aquarium. The pupils had a fun time learning about all kinds of sea creatures and took many photos using their new iPads.



Pupils awed by the undersea sights



Pupils with their iPads at the aquarium

Annual Games Day



SSD pupils with friends from Lighthouse School together



SSD and Lighthouse School pupils playing

The Annual Games Day was held on 30 August 2013. For the first time, pupils from Lighthouse School were invited to participate in the event. It was indeed a special day for all as former teachers and principals attended the event as well. The children from both schools had a lot of fun; everyone joined in the many exciting activities which challenged their sporting abilities and fostered team spirit.

Extreme Sailing



Pupils getting ready for the ride around the racecourse



Pupils with their teacher, Dennis Tan, on the sailboat

On 23 April 2013, the pupils went on a sea trip aboard a sail boat. Sponsored by Aberdeen Asset Management, this was a thrilling experience for them. They enjoyed their first sail boat ride, the sea breeze and beautiful scenery around the Singapore Extreme Sailing Racecourse.

Year-end Celebration with Students and Parents



Vice-Principal Barbara D'Cotta welcoming pupils and parents



Graduating pupils Mahadeer, Faaqah and Yuogan

For the Year-end Celebration on 22 November 2013, parents, pupils and staff of the school threw a barbecue party to acknowledge the hard work of the pupils and staff, as well as to bid farewell to three graduating pupils – V Yuogan, Shariffah Faaqah Bte Syed Abdullah Alkaff and Salim Mohammed Mahadeer. It was a bittersweet moment for the three pupils; though happy with their achievements, they were also sad to bid farewell to their friends and teachers whom they had grown up with.

SERVICES

Social Work Services

The Social Work Section looks into the pupils' general welfare such as their socio-emotional, behaviour and financial well-being. It also oversees and manages the School's volunteers.

Financial assistance for needy pupils is given in the form of the School Pocket Money Fund and various educational funds. These help needy pupils with their pocket money, transport fees, school fees, textbooks and purchases and repairs of ear moulds and hearing aids. Financial assistance is procured from the MOE Financial Assistance Scheme, NCSS, SG Enable, MILK Fund, and generous donations from the public. Besides one-off financial aid, the financial assistance cases are reviewed every three to six months.

Home visits are conducted for the purpose of financial assessments and counselling, if required, are given on family budgeting and other challenges and needs. Getting to know the family better allows the School to understand and assist the pupils more effectively.

Speech, Language and Audiological Services

Speech, language and audiological services are provided to all pupils. These services enhance the pupils' hearing, equip them with listening skills and help develop correct articulation. Hearing tests and hearing aid fittings are also provided, and pupils are regularly briefed on the care and maintenance of their hearing aids.

Auditory and speech training sessions are conducted for all pupils in pairs. Out of the 14 pupils, three pupils showed significant improvement in their listening and oral (verbal) language skills.

STATEMENT BY THE MANAGEMENT COMMITTEE

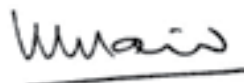
In the opinion of the Management Committee, the accompanying financial statements as set out on pages 5 to 26 are drawn up so as to give a true and fair view of the state of affairs of Singapore School for the Deaf (the "School") as at 31 March 2014 and of its results, the changes in funds and cash flows of the School for the year then ended.

At this date of this statement, there are reasonable grounds to believe that the School will be able to pay its debts as and when they fall due.

The Management Committee, comprising the following, authorised the issue of these financial statements on:

Chairman	Marini Martin Vincent
Acting Principal / Secretary	Ernest Toh Boon Cheng
Honorary Treasurer	Jevons Yip Bao Chung
Committee member	Domenica Piantedosi
Committee member	Veena Dhananjay Jadhav
Committee member	Chew Mun Kai
Committee member	Tan Chay Hoon
Committee member	Tan Swee Khian Elaine
MOE Representative	Christina Michael

For and on behalf of the Management Committee,



Marini Martin Vincent
Chairman



Jevons Yip Bao Chung
Treasurer

Singapore, **11 AUG 2014**

Singapore School for the Deaf
[MOE Reg. No. 214]

Audited Financial Statements
Year Ended 31 March 2014

Fiducia LLP

Public Accountants and
Chartered Accountants of Singapore

1 Goldhill Plaza, #03-35
Podium Block, Singapore 308899.
T: (65) 6846.8376
F: (65) 6725.8161

Independent auditors' report to the members of:

SINGAPORE SCHOOL FOR THE DEAF

[Registration No. 214]

[Registered with Ministry of Education]

Report on the Financial Statements

We have audited the accompanying financial statements of **Singapore School for the Deaf** (the "School") set out on pages 5 to 26, which comprise the statement of financial position as at **31 March 2014**, the statement of financial activities, the statement of changes in funds and the statement of cash flows for the period then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Singapore Financial Reporting Standards, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition, that transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair profit and loss accounts and balance sheets and to maintain accountability of assets.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation of financial statements that give a true and fair view 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 entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Fiducia LLP

Public Accountants and
Chartered Accountants of Singapore

1 Goldhill Plaza, #03-35
Podium Block, Singapore 308899.
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(CONT'D)

Independent auditors' report to the members of:

SINGAPORE SCHOOL FOR THE DEAF

[Registration No. 214]

[Registered with Ministry of Education]

Opinion

In our opinion, the financial statements of the School are properly drawn up in accordance with the provisions of the Singapore Financial Reporting Standards so as to give a true and fair view of the state of affairs of the School as at 31 March 2014, and the results, changes in funds and cash flows of the School for the financial year ended on that date.

Report on other Legal and Regulatory Requirements

In our opinion, the accounting and other records properly kept in accordance to the Rules and Regulations issued by the Ministry of Education and National Council of Social Services, as well of any agreement with the Ministry of Education.

During the course of audit, nothing has come to our attention that caused us to believe that during the year:

- (i) the receipt, expenditure and investment income; and
- (ii) the acquisition and disposal of assets by the School;

have not been carried out in accordance to the Rules and Regulations issued by the Ministry of Education and National Council of Social Services, as well as of any agreement signed with the Ministry of Education; nor that

- (iii) the donations and other receipts of the School were not used for approved projects and the purposes intended.



Fiducia LLP
Public Accountants and
Chartered Accountants

Singapore, 11 AUG 2014

Singapore School for the Deaf
[MOE Reg. No. 214]

Audited Financial Statements
Year Ended 31 March 2014

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2014

	Note	2014 S\$	2013 S\$
ASSETS			
Current assets			
Cash and cash equivalents	4	1,023,592	1,122,141
Other receivables	5	15,868	3,381
		<u>1,039,460</u>	<u>1,125,522</u>
Non-current assets			
Property, plant and equipment	6	30,878	10,152
		<u>30,878</u>	<u>10,152</u>
Total assets		<u>1,070,338</u>	<u>1,135,674</u>
LIABILITIES			
Current liabilities			
Accruals and other payables	7	35,753	48,247
Deferred capital grants	8	6,366	1,406
		<u>42,119</u>	<u>49,653</u>
Non-current liabilities			
Deferred capital grants	8	19,100	0
		<u>19,100</u>	<u>0</u>
Total liabilities		<u>61,219</u>	<u>49,653</u>
NET ASSETS		<u>1,009,119</u>	<u>1,086,021</u>
FUNDS			
Accumulated general fund		521,458	541,666
Restricted funds	9	487,661	544,355
		<u>1,009,119</u>	<u>1,086,021</u>

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

Singapore School for the Deaf
[MOE Reg. No. 214]

Audited Financial Statements
Year Ended 31 March 2014

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

2014	Note	Restricted funds										2014	2013	
		Accumulated general fund S\$	Art mentorship fund S\$	Curriculum enhancement fund S\$	Edusave fund S\$	MOE IT fund S\$	MOE opportunity fund S\$	Pupil welfare assistance fund S\$	Students fund S\$	SE				Total funds S\$
										Community Devt Fund S\$	Other funds S\$			
INCOME														
Voluntary income														
Donations	21,014	0	0	0	0	0	22,668	0	5,000	1,200	49,882	55,824		
Grants from MOE	396,778	0	0	0	0	1,446	0	0	0	0	398,224	382,647		
Grants from NCSS	143,713	0	0	0	0	0	0	0	0	0	143,713	130,772		
Other grants	21,816	0	0	0	0	0	0	0	0	0	21,816	10,070		
Amortisation of capital grants	1,406	0	0	0	0	0	0	0	0	0	1,406	1,407		
School fees	1,590	0	0	0	0	0	0	0	0	0	1,590	1,680		
	586,317	0	0	0	0	1,446	22,668	0	5,000	1,200	616,631	582,400		
Other income														
Investment income	1,359	0	0	0	0	0	0	0	0	0	1,359	1,422		
Miscellaneous income	10	0	0	0	0	0	0	0	0	0	10	27		
	1,369	0	0	0	0	0	0	0	0	0	1,369	1,449		
Total income	587,686	0	0	0	0	1,446	22,668	0	5,000	1,200	618,000	583,849		
EXPENDITURE														
Governance and other administrative costs														
Communications	3,561	0	0	0	0	0	0	0	0	0	3,561	3,629		
Depreciation	13,866	0	0	0	0	0	0	0	0	0	13,866	27,454		
Equipment expenses	0	0	0	0	26,430	0	0	0	0	0	26,430	0		
Maintenance	33,410	0	0	0	0	0	0	0	0	0	33,410	18,249		
Other rentals	2,495	0	0	0	0	0	0	0	0	0	2,495	4,397		
Professional and other services	75,356	0	0	0	0	0	0	0	0	0	75,356	55,669		
School functions	2,157	2,449	923	0	0	0	18,760	2,275	3,694	0	30,258	28,953		
Balance carried forward	130,845	2,449	923	0	26,430	0	18,760	2,275	3,694	0	185,376	138,351		

Singapore School for the Deaf
[MOE Reg. No. 214]

Audited Financial Statements
Year Ended 31 March 2014

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014 (CONT'D)

		Restricted funds							2014		2013
		Art mentorship fund S\$	Curriculum enhancement fund S\$	Edusave fund S\$	MOE IT fund S\$	MOE opportunity fund S\$	Pupil welfare assistance fund S\$	Students fund S\$	SE Community Devt Fund S\$	Other funds S\$	Total funds S\$
EXPENDITURE (CONT'D)	Accumulated general fund Note S\$										
Governance and other administrative costs (Cont'd)											
Balance carried forward	130,845	2,449	923	0	26,430	0	18,760	2,275	3,694	0	138,351
Supporting staff											
- Staff salary	120,989	0	0	0	0	0	0	0	0	0	114,763
- Staff CPF contributions	14,927	0	0	0	0	0	0	0	0	0	13,729
Teaching staff											
- Staff salary	233,922	0	0	0	0	0	0	0	0	0	166,213
- Staff CPF contributions	27,399	0	0	0	0	0	0	0	0	0	19,475
Staff welfare	3,649	0	0	0	0	0	0	0	0	0	2,122
Staff training	2,597	0	0	0	0	0	0	0	0	0	3,649
Student enrichment programme	28,922	0	0	0	0	0	0	0	0	0	2,597
Supplies and material	12,341	0	0	32,477	0	0	0	0	0	0	61,399
Transport	1,005	0	0	0	0	0	0	0	0	0	12,341
Utilities	31,298	0	0	0	0	0	0	0	0	0	1,005
Total expenditure	607,894	2,449	923	32,477	26,430	0	18,760	2,275	3,694	0	31,298
Surplus / (Deficit) for the year	(20,208)	(2,449)	(923)	(32,477)	(26,430)	1,446	3,908	(2,275)	1,306	1,200	694,902
FUNDS BROUGHT FORWARD	541,666	54,839	59,467	39,930	25,019	174	47,807	36,692	2,242	278,185	(76,902)
FUNDS CARRIED FORWARD	521,458	52,930	58,544	7,453	(1,411)	1,620	51,715	34,417	3,548	279,385	1,086,021

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

Singapore School for the Deaf
[MOE Reg. No. 214]

Audited Financial Statements
Year Ended 31 March 2014

STATEMENT OF CHANGES IN FUNDS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

	Note	Balance at beginning of year S\$	Surplus / (Deficit) for the year S\$	Transfers S\$	Balance at end of year
2014					
Restricted funds					
Art mentorship fund	9.1	54,839	(2,449)	0	52,390
Curriculum enhancement fund	9.2	59,467	(923)	0	58,544
Edusave fund	9.3	39,930	(32,477)	0	7,453
MOE IT fund	9.4	25,019	(26,430)	0	(1,411)
MOE opportunity fund	9.5	174	1,446	0	1,620
Parent Support Group Fund	9.6	2,500	0	0	2,500
Pupil welfare assistance fund	9.7	47,807	3,908	0	51,715
Students fund	9.8	36,692	(2,275)	0	34,417
School development fund	9.9	226,915	0	0	226,915
South East Community Devt Fund	9.10	2,242	1,306	0	3,548
Staff Training Vote Fund	9.13	0	1,200	0	1,200
Teaching material fund	9.11	22,721	0	0	22,721
Training fund	9.12	26,049	0	0	26,049
		544,355	(56,694)	0	487,661
		541,666	(20,208)	0	521,458
Accumulated general fund		1,086,021	(76,902)	0	1,009,119

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

Singapore School for the Deaf
[MOE Reg. No. 214]

Audited Financial Statements
Year Ended 31 March 2014

STATEMENT OF CHANGES IN FUNDS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014 (CONT'D)

2013	Note	Balance at beginning of year S\$	Surplus / (Deficit) for the year S\$	Transfers	Balance at end of year S\$
Restricted funds					
Art mentorship fund	9.1	54,839	0	0	54,839
Curriculum enhancement fund	9.2	57,377	2,090	0	59,467
Edusave fund	9.3	36,008	3,922	0	39,930
MOE IT fund	9.4	25,019	0	0	25,019
MOE opportunity fund	9.5	798	(624)	0	174
Parent Support Group Fund	9.6	0	2,500	0	2,500
Pupil welfare assistance fund	9.7	36,027	11,780	0	47,807
Students fund	9.8	36,692	0	0	36,692
School development fund	9.9	226,915	0	0	226,915
South East Community Devt Fund	9.10	0	2,242	0	2,242
Teaching material fund	9.11	22,750	(29)	0	22,721
Training fund	9.12	26,049	0	0	26,049
		522,474	21,881	0	544,355
		538,754	2,912	0	541,666
Accumulated general fund		1,061,228	24,793	0	1,086,021

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

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

	Note	2014 S\$	2013 S\$
Cash flows from operating activities			
Received grants from Government and cash from clients		517,146	595,834
Cash paid to employees and suppliers		<u>(582,462)</u>	<u>(536,797)</u>
Net cash (used in) / provided by operating activities		<u>(65,316)</u>	<u>59,037</u>
Cash flows from investing activities			
Interest received		1,359	1,013
Purchases of property, plant and equipment	6	<u>(34,592)</u>	<u>(5,542)</u>
Net cash used in investing activities		<u>(33,233)</u>	<u>(4,529)</u>
Net (decrease) / increase in cash and cash equivalents		(98,549)	54,508
Cash and cash equivalents at beginning of financial year		<u>1,122,141</u>	<u>1,067,633</u>
Cash and cash equivalents at end of financial year	4	<u><u>1,023,592</u></u>	<u><u>1,122,141</u></u>

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

Singapore School for the Deaf
[MOE Reg. No. 214]

Audited Financial Statements
Year Ended 31 March 2014

**STATEMENT OF MONTHLY PUPIL ENROLMENT ELIGIBLE FOR FUNDING
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014**

Month	Number of pupils – By disability group (Hearing Impairment)	Number of pupils – By disability group (Intellectual disability)	Total number of pupils (c=a+b)
	(a)	(b)	
1 April 2013	14	0	14
1 May 2013	14	0	14
1 June 2013	14	0	14
1 July 2013	14	0	14
1 August 2013	14	0	14
1 September 2013	14	0	14
1 October 2013	14	0	14
1 November 2013	14	0	14
1 December 2013	14	0	14
1 January 2014	11	0	11
1 February 2014	11	0	11
1 March 2014	11	0	11

**STATEMENT OF MONTHLY PUPIL ENROLMENT FOR INTERNATIONAL STUDENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014**

Month	Number of International Students*	Number of International Students**	Total number of International Students
	(a)	(b)	(c=a+b)
1 April 2013	0	0	0
1 May 2013	0	0	0
1 June 2013	0	0	0
1 July 2013	0	0	0
1 August 2013	0	0	0
1 September 2013	0	0	0
1 October 2013	0	0	0
1 November 2013	0	0	0
1 December 2013	0	0	0
1 January 2014	0	0	0
1 February 2014	0	0	0
1 March 2014	0	0	0

(a) *International Students who are children of employment pass holders, skilled workers and diplomatic staff.

(b) **International Students who are not children of employment pass holders, skilled workers and diplomatic staff.

Note: International students are defined as those students who are not of Singaporean Citizens or Permanent Residents.

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

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

1. General information

Singapore School for the Deaf ("the School") is registered with the Ministry of Education under the Education Act (Chapter 87) in Singapore on 15 March 1965. The School's registered address is at 227, Mountbatten Road, Singapore 397998.

The principal activity of the School is to provide primary education for the deaf children.

2. Significant accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with Singapore Financial Reporting Standards ("FRS") and the disclosure requirements of the Education Act. The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

These financial statements are presented in Singapore Dollar (S\$), which is the School's functional currency.

The preparation of these financial statements in conformity with FRS requires management to exercise its judgement in the process of applying the School's accounting policies. It also requires the use of certain critical accounting estimates and assumptions that affects the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of income and expenditures during the financial year. Although these estimates are based on Management Committee's best knowledge of current events and actions, actual results may ultimately differ from those estimates.

The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 3.

New and amended standards adopted by the School

On 1 April 2013, the School has adopted the new or amended FRS and Interpretations to FRS (INT FRS) that are mandatory for application from that date. Changes to the School's accounting policies have been made as required, in accordance with the relevant transitional provisions in the respective FRS and INT FRS.

The adoption of these new or amended FRS and INT FRS did not result in substantial changes to the School's accounting policies and had no material effect on the amounts reported for the current or prior financial years.

New and amended standards have been issued but are not effective for the financial year beginning 1 April 2013 and have not been early adopted.

There are no FRS or INT FRS that are not yet effective that would be expected to have a material impact on the School.

2. Significant accounting policies (Cont'd)

2.2 Revenue recognition

Revenue comprises the fair value of the consideration received or receivable for the services rendered in the ordinary course of the School's activities. Revenue is recognised as follows:

2.2.1 Government grants

Government grants are recognised as income in the financial statements over the periods necessary to match them with the related costs, which they are intended to compensate on a systematic basis.

The Government funding for capital expenditure are amortised as income over the useful lives of the assets they fund.

2.2.2 Donations

Unrestricted donations are reported as income. The timing of income recognition is governed by the donor's intent. If the donor is silent, the donation is recognised as income in the year made. The timing of income recognition for restricted donations is the same as for unrestricted donations.

2.2.3 Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction. The timing of income recognition for restricted donations is the same as for unrestricted donations.

2.2.4 Other income

Other income is recognised when received.

2. Significant accounting policies (Cont'd)

2.3 Property, plant and equipment

2.3.1 Measurement

All property, plant and equipment are initially recognised at cost and subsequently carried at cost less accumulated depreciation and accumulated impairment losses.

The cost of an item of property, plant and equipment includes its purchase price and any costs that are 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.

2.3.2 Depreciation

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

	Useful life
Building renovation	5 years
Furniture and equipment	3 to 5 years
Computer equipment	3 to 5 years

The residual values and useful lives of property, plant and equipment are reviewed, and adjusted as appropriate, at each reporting date. The effects of any revision of the residual values and useful lives are included in the statement of financial activities for the financial year in which the changes arise.

2.3.3 Subsequent expenditure

Subsequent expenditure relating to property, plant and equipment that has already been recognised is added to the carrying amount of the asset only when it is probable that future economic benefits associated with the item will flow to the School and the cost of the item can be measured reliably. Other subsequent expenditure is recognised as repair and maintenance expenses in the statement of financial activities during the financial year in which it is incurred.

2.3.4 Disposal

On disposal of an item of property, plant and equipment, the difference between the net disposals proceeds and its carrying amount is taken to the statement of financial activities.

2. Significant accounting policies (Cont'd)

2.4 Impairment of non-financial assets

Property, plant and equipment are reviewed for impairment whenever there is any indication that these assets may be impaired. If any such indication exists, the recoverable amount (i.e. the higher of the fair value less cost to sell and value in use) of the assets is estimated to determine the amount of impairment loss.

For the purpose of impairment testing of the assets, recoverable amount is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. If this is the case, recoverable amount is determined for the cash-generating unit (CGU) to which the asset belongs.

If the recoverable amount of the asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. The impairment loss is recognised in the statement of financial activities.

An impairment loss for an asset is reversed if; there has been a change in the estimates used to determine the assets' recoverable amount since the last impairment loss was recognised. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of impairment loss for an asset is recognised in the statement of financial activities.

2.5 Financial assets

2.5.1 Classification

The School classifies its financial assets as loans and receivables. The classification depends on the purpose for which the assets were acquired. Management determines the classification of its financial assets at initial recognition and re-evaluates this designation at every reporting date.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except those maturing later than 12 months after the statement of financial position date, which are classified as non-current assets. Loans and receivables are classified within "Other receivables" and "Cash and cash equivalents" on the statement of financial position.

2.5.2 Recognition and derecognition

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the School has transferred substantially all risks and rewards of ownership.

2. Significant accounting policies (Cont'd)

2.5 Financial assets (Cont'd)

2.5.3 Measurement

Financial assets are initially recognised at fair value plus transaction costs.

Loans and receivables are subsequently carried at amortised cost using effective interest method.

2.5.4 Impairment

The School assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired.

An allowance for impairment of loans and receivables including other receivables is recognised when there is objective evidence that the School will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments is considered indicators that the receivable is impaired. The amount of the allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

2.6 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and, short-term and highly liquid investments that are readily convertible to known amounts of cash which are subject to an insignificant risk of changes in value.

2.7 Accruals and other payables

Accruals and other payables are initially recognised at fair value, and subsequently carried at amortised cost, using the effective interest method.

2.8 Fair value estimation of financial assets and liabilities

The carrying amounts of current financial assets and liabilities, carried at amortised cost, are assumed to approximate their fair values due to their short-term nature.

2.9 Provisions for other liabilities and charges

Provisions for other liabilities and charges are recognised when the School has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated.

2. Significant accounting policies (Cont'd)

2.10 Currency translation

Transactions denominated in a currency other than Singapore Dollar ("foreign currency") are translated into Singapore Dollar using the exchange rates prevailing at the dates of the transactions. Currency translation gains and losses resulting from the settlement of such transactions and from the translation at the closing rate at the reporting date of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial activities.

2.11 Employee compensation

Defined contribution plans are post-employment benefit plans under which the School pays fixed contributions into separate entities such as the Central Provident Fund ("CPF"), on a mandatory, contractual or voluntary basis. The School has no further payment obligations once the contributions have been paid. The School's contribution to defined contribution plans are recognised as employee compensation expense when they are due.

Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the reporting date.

2.12 Related parties

Related parties are entities with one more common Management Committee members. Parties are considered to be related if one party has the ability to control the other party or exercise influence over the party in making financial and operating decisions.

3. Critical accounting estimates, assumptions and judgements

Estimates, assumptions and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements in applying the entity's accounting policies

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are discussed below.

Estimated useful lives of property, plant and equipment

The School reviews annually the estimated useful lives of property, plant and equipment based on factors such as operating plans and strategies, expected level of usage and future technological developments. It is possible that future results of operations could be materially affected by changes in these estimates brought about by changes in the factors mentioned.

Impairment of property, plant and equipment

Property, plant and equipment are reviewed for impairment whenever there is any indication that the assets are impaired. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and value in use) of the assets is estimated to determine the impairment loss. The key assumptions for the value in use calculation are those regarding the growth rates, and expected change to income and expenditure during the year and a suitable discount rate.

Singapore School for the Deaf
[MOE Reg. No. 214]

Audited Financial Statements
Year Ended 31 March 2014

4. Cash and cash equivalents

	2014 S\$	2013 S\$
Cash at bank	436,239	536,021
Fixed deposits	587,353	586,120
	<u>1,023,592</u>	<u>1,122,141</u>

Fixed deposits have maturity ranging from 6 months to 12 months (2013: from 6 months to 12 months) and have interest rates ranging from 0.15% to 0.25% (2013: from 0.20% to 0.35%) per annum.

At the reporting date, the carrying amounts of cash and cash equivalents approximated their fair value.

5. Other receivables

	2014 S\$	2013 S\$
Deposits	40	40
Interest receivables	411	409
Prepayments	2,657	2,932
Other Receivables	12,760	0
	<u>15,868</u>	<u>3,381</u>

At the reporting date, the carrying amounts of other receivables approximated their fair values.

6. Property, plant and equipment

2014	Balance at beginning of year S\$	Additions S\$	(Disposals) S\$	Balance at end of year S\$
Cost				
Building renovation	94,135	0	0	94,135
Computer equipment	12,157	25,466	0	37,623
Furniture and equipment	31,793	9,126	0	40,919
	<u>138,085</u>	<u>34,592</u>	<u>0</u>	<u>172,677</u>
	Balance at beginning of year S\$	Depreciation charge S\$	(Written back/off) S\$	Balance at end of year S\$
Accumulated depreciation				
Building renovation	92,706	1,078	0	93,784
Computer equipment	12,039	8,608	0	20,647
Furniture and equipment	23,188	4,180	0	27,368
	<u>127,933</u>	<u>13,866</u>	<u>0</u>	<u>141,799</u>
	Balance at beginning of year S\$			Balance at end of year S\$
Net book value				
Building renovation	1,429			351
Computer equipment	118			16,976
Furniture and equipment	8,605			13,551
	<u>10,152</u>			<u>30,878</u>

6. Property, plant and equipment (Cont'd)

	Balance at beginning of year S\$	Additions S\$	(Disposals) S\$	Balance at end of year S\$
2013				
Cost				
Building renovation	94,135	0	0	94,135
Computer equipment	12,157	0	0	12,157
Furniture and equipment	26,251	5,542	0	31,793
	<u>132,543</u>	<u>5,542</u>	<u>0</u>	<u>138,085</u>
	Balance at beginning of year S\$	Depreciation charge S\$	(Written back/off) S\$	Balance at end of year S\$
Accumulated depreciation				
Building renovation	73,926	18,780	0	92,706
Computer equipment	9,815	2,224	0	12,039
Furniture and equipment	16,738	6,450	0	23,188
	<u>100,479</u>	<u>27,454</u>	<u>0</u>	<u>127,933</u>
	Balance at beginning of year S\$			Balance at end of year S\$
Net book value				
Building renovation	20,209			1,429
Computer equipment	2,342			118
Furniture and equipment	9,513			8,605
	<u>32,064</u>			<u>10,152</u>

7. Accruals and other payables

	2014 S\$	2013 S\$
Amounts due to related parties		
– The Singapore Association for the Deaf (SAD)	14,878	26,890
– The Mountbatten Vocational School (MVS)	6,209	5,939
School Pocket Money Fund – (SPMF)	464	1,665
Other payables and accruals	14,202	13,753
	<u>35,753</u>	<u>48,247</u>

The amounts due to related parties are unsecured, non-interest bearing and are payable on demand.

At the reporting date, the carrying amounts of accruals and other payables approximated their fair values.

8. Deferred capital grants

	2014 S\$	2013 S\$
Balance as at beginning of the financial year	1,406	2,813
Additions during the year	25,466	0
Amortisation	(1,406)	(1,407)
Balance as end of the financial year	<u>25,466</u>	<u>1,406</u>
Not later than one year	6,366	1,406
Later than one year but not later than five years	19,100	0
	<u>25,466</u>	<u>1,406</u>

The amounts were received for the purchase of certain capital assets. These grants are amortised and recognised as income in proportion to the depreciation of the related assets.

9. Restricted funds

These funds are for projects established for specific purposes. Donations received were taken up in the various categories or funds as specified by the donors.

- 9.1 The Art mentorship fund was established for expenses on CCA outing/transport, enrichment programmes, acts, musical and other activities.
- 9.2 The Curriculum enhancement fund was established for school based initiatives or activities related to curricula and co-curricula development and reform. The School may use the fund for the following needs:
 - Engage suitable consultants, specialised trainers or coaches;
 - Employ replacement staff to relieve teachers who need to attend training courses;
 - Employ additional staff to support new programmes, e.g. teacher aids, technical assistance, etc.;
 - Acquire, upgrade or maintain curricula hardware, e.g. computers, technical assistive devices, sports/musical instruments, etc.; and
 - Acquire, upgrade or maintain curricula software, e.g. books, games, programmes, and other teaching resources.

9. Restricted funds (Cont'd)

- 9.3 The Edusave fund was established to enable the School to conduct enrichment programmes and for the specific skills training for students.
- 9.4 The MOE IT fund was established to purchase IT software and hardware.
- 9.5 The MOE opportunity fund was established to subsidise Singaporean students of low-income families to aid them to own a personal computer and to participate in various enrichment programmes.
- 9.6 Parent Support Group Fund is a one-off seed funding of \$2,500 for each school to enhance its partnership efforts with parents and to try out new ideas to engage parents. The seed funding can also be used to support SPED schools that wish to set up PSGs, or enhance the current level of parental engagement with schools that already have a PSG.
- 9.7 The Pupil welfare assistance fund was established to subsidise for student transport allowance and items not covered under Student fund.
- 9.8 The Students fund was established to enable the School to:
 - purchase hearing aids for loans to financially needy deaf pupils;
 - purchase spare parts for the maintenance of students' hearing aids on loan to needy pupils;
 - purchase hearing test sets;
 - participate in Community Involvement and Social Integration Programme for students;
 - subsidise overseas Cultural Exchange Programmes for needy but deserving pupils on a case to case basis;
 - provide school fees exemptions for students with financial difficulties; and
 - provide for special classes programmes for students.
- 9.9 The School development fund was established to purchase and maintain non-standard equipment, computer, machines and perishables.
- 9.10 South East Community Development Fund is for use of providing relief for low-income parents who face difficulties meeting their children basic school needs such as textbooks, uniforms, school and supplementary fees, pocket money and expenses.
- 9.11 The Teaching material fund was established to enable the School to purchase and produce training materials for in-house training staff, volunteers and parents.
- 9.12 The Training fund was established to fund overseas training of teaching and professional staff.
- 9.13 The Staff Training Vote Fund was established to enable SPED schools to better cater to the professionals development needs of their registered teachers.

10. Income tax

The School is one of the two schools under The Singapore Association for the Deaf, which is registered under the Charities Act since 26 March 1962. Consequently, the income of the School is exempted from tax under the provisions of Section 13 of the Income Tax Act Cap. 134.

11. Related party transactions

The following transactions took place between the School and related parties during the financial year at terms agreed between the parties:

	2014 S\$	2013 S\$
Payments made on behalf of the School by The Singapore Association for the Deaf (SAD)	389,747	364,985
Payments made on behalf of the School by Mountbatten Vocational School (MVS)	<u>90,412</u>	<u>77,942</u>

Balances with the related parties as at the reporting date are set out in Note 7.

12. Key management personnel remuneration and benefits

	2014 S\$	2013 S\$
Salaries and other short-term employee benefits	94,568	123,840
Post-employment benefits – Contributions to CPF	<u>13,716</u>	<u>12,214</u>
	<u>108,284</u>	<u>136,054</u>
Remuneration band	No. of key management personnel	No. of key management personnel
S\$100,001 to S\$200,000	0	0
S\$100,000 and below	<u>2</u>	<u>3</u>

One of the key management personnel above is the School administrator whose remuneration is being shared equally with Mountbatten Vocational School.

Members of the Management Committee are volunteers and none received any remuneration or reimbursement during the year (2013: Nil).

13. Operating lease commitments

As at the reporting date, the School has commitments for future minimum lease payments under non-cancellable operating leases as follows:

	2014 S\$	2013 S\$
Not later than one year	2,544	2,544
Later than one year but not later than five years	<u>9201</u>	<u>11,745</u>
	<u>11,745</u>	<u>14,289</u>

The above operating lease commitments are based on known rental rates as at the date of this report and do not include any revision in rates which may be determined by the lessor.

14. Financial risk management

The School's activities expose it to minimal financial risks and overall risk management is determined and carried out by the Management Committee.

Liquidity risk

The School manages its liquidity risk by monitoring and maintaining a level of cash and cash equivalents deemed adequate by the Management Committee to fund the School's operations.

Credit risk

Credit risk arises mainly from the risk on counterparties defaulting on the terms of their agreements. The carrying amounts of cash and cash equivalents and other receivables represent the School's maximum exposure to credit risk in relation to financial assets. The credit risk on balances of cash and cash equivalents is considered low as surplus funds are placed in fixed deposits with reputable banks.

Interest rate risk

The School's exposure to interest rate risk relate primarily to the fixed deposits placed with banks. The Association is not exposed to significant interest rate risk.

Foreign currency risk

The School does not engage in trading of or speculation in foreign currencies and does not have any financial instruments that are exposed to significant foreign currency risks.

Fair values

The carrying amounts of the financial assets and liabilities recorded in the financial statements of the School approximate their fair values due to their short-term nature.

15. Reserve policy and position

The reserves that the School has set aside provide financial stability and the means for the development of its principal activities. The School intends to maintain its reserves at a level, which is at least equivalent to one year's expenses to ensure the continued running and smooth operation of the School. The intended use of the reserves is for the operational need of the School.

The Management Committee will review the amount of reserves that is required to ensure that they are adequate to fulfil School's continuing obligations on a half-yearly basis.

15. Reserve policy and position (Cont'd)

The School's reserve position for financial year ended 31 March 2014 is as follows:

		2014	2013	Increase / (Decrease)
		S\$'000	S\$'000	%
A	Unrestricted Funds			
	Accumulated general fund	521	542	(3.87)
B	Restricted or Designated Funds			
	Restricted Funds	488	544	(10.29)
C	Endowment Funds	0	0	0
D	Total Funds	1,009	1,086	(7.09)
E	Total Annual Operating Expenditure	608	525	15.81
F	Ratio of Funds to Annual Operating Expenditure (A/E)	0.86	1.03	(16.50)

Reference:

- C. An endowment fund consists of assets, funds or properties, which are held in perpetuity, which produce annual income flow for a foundation to spend as grants.
- D. Total Funds include unrestricted, restricted/ designated and endowment funds.
- E. Total Annual Operating Expenditure includes expenses related to Governance and Other Operating and Administration expenses.

16. Comparative figures

The total income and expenditures of designated funds were added to the 2013 comparatives of the Statement of Financial Activities in order to conform to the current year's presentation:

	As previously presented S\$	Additions S\$	As re-presented S\$
Total income	527,851	55,998	583,849
Total expenditures	(524,939)	(34,117)	(559,056)
	<u>2,912</u>	<u>21,881</u>	<u>24,793</u>

17. Authorisation of financial statements

These financial statements were authorised for issue in accordance with a resolution of the Management Committee on **11 AUG 2014**

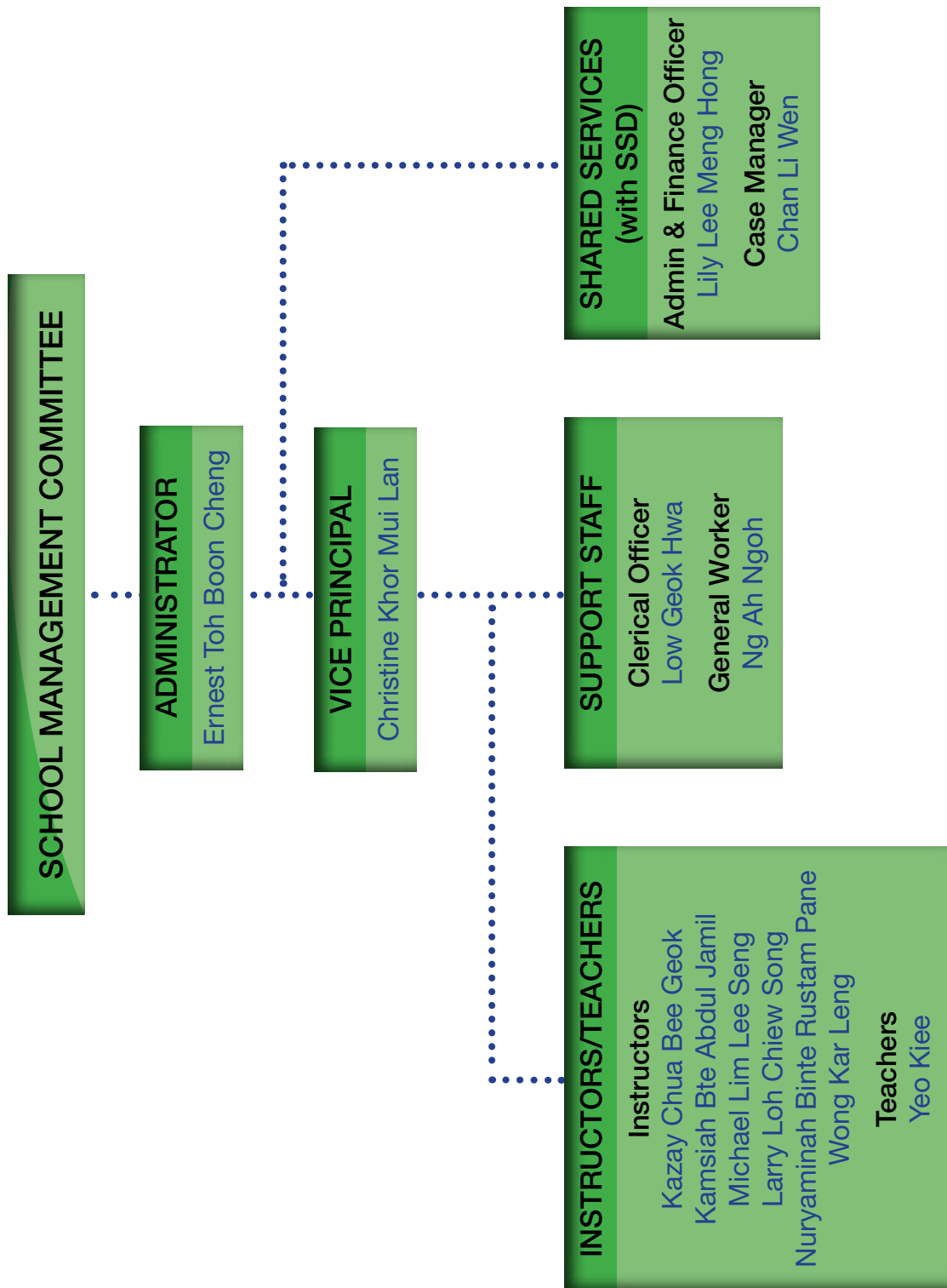


An Affiliate School of the Singapore Association for the Deaf

An  Approved Training Centre

STAFF ORGANISATION CHART

As at 31 March 2014



TRAINEES' PROFILE AND ENROLMENT

Enrolment for MVS as at 31 March 2014 as follows:

Enrolment by Disability and Gender

Class	Disability			Gender		Total
	Deafness	Intellectual	Muiltple	Male	Female	
Year 1						
1.1 to 1.3	4	40	9	29	24	53
Year 2						
ISC Food & Beverage Service	1	9	0	6	4	10
ISC Food Preparation	0	11	1	9	3	12
ISC Housekeeping Operations	2	5	2	5	4	9
Non-ISC Programme	1	1	4	4	2	6
Total	8	66	16	53	37	90
Percentage	9%	73%	18%	59%	41%	100%

SCHOOL PROFILE

MVS is an Approved Training Centre (ATC) which conducts the ITE Skills Certificate (ISC) training programme. Currently, MVS offers the ITE Certificates in Food Preparation, and Food and Beverage Service and Housekeeping Operations. The School is looking into adding WSQ courses in its programme.

Meeting Industry Needs

For the 2013 cohort, 62% met the criteria in their overall performance in the core component subjects, and progressed to the Year 2 work-based training (Industrial Attachment) segment. The attrition rate was 5% for this cohort, while 33% of the cohort was placed on review with the aim of extending the ISC training programme.

The promotion rate for the 2013 cohort in the Year 1 ITE ISC training programme is as follows:

Admitted	Met Criteria and Progressed	Retained	Attrition Rate
57 (number)	35	19	3
100% (percentage)	62%	33%	5%

Making it to the Finish Line

For the 2012 cohort, a total of 18 trainees progressed to Year 2, of whom 12 had successfully completed ISC work-based training on 15 November 2013. They will be awarded the ITE Skills Certificates in August 2014. Two trainees were placed in Bizlink's sheltered workshop for their Year 2 training.

Admitted	Met Criteria and Completed Year 2 Work-Based Training Successfully	Placed in Sheltered Workshop	Attrition Rate
18 (number)	12	2	4
100% (percentage)	67%	11%	22%

TRAINING AND EMPLOYMENT OPPORTUNITIES

We source for training placements with the assistance of BizLink Centre Singapore Ltd's Employment Placement Division (EPD). MVS would like to thank BizLink for its contribution towards the successful job placements of our trainees. All 14 trainees who successfully completed the programme were offered employment; 11 took up the offers.

The conversion from training to employment placements for the 2012 cohort trainees in the Year 2 Work-Based Training is as follows:

	Number of Trainees in Year 2 Work-Based Training	Total attrition rate	Number completed programme successfully	Number unsuccessful in programme	Employed
Food & Beverage Services	8	2	6	0	4
Food Preparation	8	2	6	0	5
Bizlink Sheltered Workshop	2	0	2	0	2
Total	18	4	14	0	11

Work-Based Training Partners for Year 2013

MVS would like to thank the following companies for being our work-based training partners in 2013.

Sector	Work-Based Training Partners
Food and Beverage Service Food Preparation	Bliss Restaurant and Catering Crown Plaza Hotel Han's Pte Ltd Holiday Inn Singapore Orchard City Centre Siloso Resort

Financial Assistance

MVS ensures that trainees are provided with adequate assistance to enable them to meet school-related expenses through the School Meal Coupons (SMC), School Pocket Money Fund (SPMF) and The Singapore Buddhist Lodge Education Foundation (SBLEF) Bursary Award. For the period under review, 20 trainees received the SMC, four received the SPMF and 15 received the SBLEF Bursary Award.

PROGRAMMES AND ACTIVITIES

In collaboration with volunteers and partners in the community, MVS provided a variety of programmes and activities that helped to enrich the learning journey of the trainees. Below are a few of the highlights:

Graduation for 2011 Cohort (completion in November 2012)



Dr Mohamad Maliki Bin Osman (standing, 7th from right), the Guest-of-Honour, with SMC Chairman, Mr Gregory Wee (extreme right) and trainees

After two years of training, the trainees of the Year 2011 cohort were rewarded for their hard work during the graduation ceremony on 31 August 2013 at the Rendezvous Singapore Hotel. We were honoured by the presence of our Guest-of-Honour, Dr Mohamad Maliki Bin Osman (Senior Parliamentary Secretary, Ministry of Defence and Ministry of National Development, and Mayor, South East District).

The ceremony was attended by 140 invitees who included the Year 1 and 2 trainees, graduates, staff, work-based training representatives, SMC members, Executive Council members, parents and guests. Our Guest-of-Honour presented ten certificates to the graduates and eleven awards to trainees who had done well in the previous school year.

Teachers' Day Celebration



On 14 May 2013, some parents of MVS' trainees got together to celebrate Teachers' Day with the staff of MVS and SSD. The parents not only prepared the food, they decorated the canteen too! For entertainment, Anika Timbadia, one of the MVS trainees, sang a Justin Bieber number, followed by a performance by the MVS's song-signing group. It was a joyous and fun day for all.

MVS staff with parents at the Teachers' Day Celebration

Visit to S.E.A. Aquarium at Sentosa



Wyeth Nutritionals (Singapore) Pte Ltd, a community partner of MVS, planned a day trip for the trainees on 8 November 2013. Managing Director Mr Michael Bernard Hayes and his staff accompanied 55 MVS trainees and staff to S.E.A. Aquarium at Sentosa.

Trainees of MVS with the staff of Wyeth Nutritionals at the S.E.A. Aquarium

Bend It Like Beckham



A group of trainees and staff from MVS had the privilege to meet Mr David Beckham, the international football star, at a greet-and-meet session organised by Marina Bay Sands on 7 July 2013. The trainees were very excited to meet Mr David Beckham and took a photo with him and got his autograph as well.

Trainees and staff with Mr David Beckham

Mountbatten Vocational School
[MOE Reg. No. 363]

Audited Financial Statements
Year Ended 31 March 2014

STATEMENT BY THE MANAGEMENT COMMITTEE

In the opinion of the Management Committee, the accompanying financial statements as set out on pages 5 to 23 are drawn up so as to give a true and fair view of the state of affairs of Mountbatten Vocational School (the "School") as at 31 March 2014 and of its results, the changes in funds and cash flows of the School for the year then ended.

At this date of this statement, there are reasonable grounds to believe that the School will be able to pay its debts as and when they fall due.

The Management Committee, comprising the following, authorised the issue of these financial statements on:

Chairman	Gregory Wee Chong Yeow
Administrator / Secretary	Ernest Toh Boon Cheng
Honorary Treasurer	Patrick Tan Keng Sin
Member	Chew Mun Kai
Member	Nader Tadros
Member	Margarita Hale
Member	Steven Lee Chee Phat
Member	Louis Tan Hong Pheow
ITE Representative	Janice Lum Lai Kuen
Vice Principal	Christine Khor Mui Lan

For and on behalf of the Management Committee,



Gregory Wee Chong Yeow
Chairman



Patrick Tan Keng Sin
Honorary Treasurer

Singapore, 11 AUG 2014

Fiducia LLP

Public Accountants and
Chartered Accountants of Singapore

1 Goldhill Plaza, #03-35
Podium Block, Singapore 308899.
T: (65) 6846.8376
F: (65) 6725.8161

Independent auditors' report to the members of:

MOUNTBATTEN VOCATIONAL SCHOOL

[Registration No. 363]

[Registered with Ministry of Education]

REPORT ON THE FINANCIAL STATEMENT

We have audited the accompanying financial statements of **Mountbatten Vocational School** (the "School") set out on pages 5 to 23, which comprise the statement of financial position as at **31 March 2014**, the statement of financial activities, the statement of changes in funds and the statement of cash flows for the period then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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 Singapore Financial Reporting Standards, and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition, that transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair profit and loss accounts and balance sheets and to maintain accountability of assets.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Singapore Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation of financial statements that give a true and fair view 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 entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Mountbatten Vocational School
[MOE Reg. No. 363]

Audited Financial Statements
Year Ended 31 March 2014

Fiducia LLP

Public Accountants and
Chartered Accountants of Singapore

1 Goldhill Plaza, #03-35
Podium Block, Singapore 308899.
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(CONT'D)

Independent auditors' report to the members of:

MOUNTBATTEN VOCATIONAL SCHOOL

[Registration No. 363]

[Registered with Ministry of Education]

Opinion

In our opinion, the financial statements of the School are properly drawn up in accordance with the provisions of the Singapore Financial Reporting Standards so as to give a true and fair view of the state of affairs of the School as at 31 March 2014, and the results, changes in funds and cash flows of the School for the financial year ended on that date.

Report on other Legal and Regulatory Requirements

In our opinion, the accounting and other records properly kept in accordance to the Rules and Regulations issued by the Ministry of Education and National Council of Social Services, as well of any agreement with the Ministry of Education.

During the course of audit, nothing has come to our attention that caused us to believe that during the year:

- (i) the receipt, expenditure and investment income; and
- (ii) the acquisition and disposal of assets by the School;

have not been carried out in accordance to the Rules and Regulations issued by the Ministry of Education and National Council of Social Services, as well as of any agreement signed with the Ministry of Education; nor that

- (iii) the donations and other receipts of the School were not used for approved projects and the purposes intended.



Fiducia LLP
Public Accountants and
Chartered Accountants

Singapore, 11 AUG 2014

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2014

	Notes	2014 S\$	2013 S\$
ASSETS			
Current assets			
Cash and cash equivalents	4	468,379	473,456
Other receivables	5	13,986	12,215
Inventory		1,755	3,368
		<u>484,120</u>	<u>489,039</u>
Non-current assets			
Property, plant and equipment	6	24,833	31,506
Total assets		<u>508,953</u>	<u>520,545</u>
LIABILITIES			
Current liabilities			
Accruals and other payables	7	31,878	78,872
Total liabilities		<u>31,878</u>	<u>78,872</u>
NET ASSETS		<u>477,075</u>	<u>441,673</u>
FUNDS			
Accumulated general fund		<u>397,145</u>	<u>370,256</u>
Restricted funds			
Designated funds			
– Equipment fund	8	14,610	14,610
– Training fund	8	10,625	10,625
– Pupil welfare assistance fund	8	27,650	25,675
– Development fund	8	22,889	20,507
– SE EduAssist fund	8	4,156	0
		<u>79,930</u>	<u>71,417</u>
		<u>477,075</u>	<u>441,673</u>

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

Mountbatten Vocational School
[MOE Reg. No. 363]

Audited Financial Statements
Year Ended 31 March 2014

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

		Restricted funds				2014	2013
		Pupil welfare assistance fund	Development fund	SE EduAssist fund	Other funds	Total funds	Total funds
Note	Accumulated general fund S\$	S\$	S\$	S\$	S\$	S\$	S\$
INCOME							
Donations	0	16,000	20,000	5,000	0	41,000	53,753
Grants from MOE	641,775	0	0	0	0	641,775	539,091
Other grants	31,724	0	0	0	0	31,724	6,319.
School fees	37,514	0	0	0	0	37,514	17,962
Investment income	1,394	0	0	0	0	1,394	148
Miscellaneous income	3,345	0	0	0	0	3,345	13,815
Total income	715,752	16,000	20,000	5,000	0	756,752	631,088
EXPENDITURE							
Governance and other administrative costs							
Communications	5,132	0	0	0	0	5,132	5,667
Depreciation	20,204	0	0	0	0	20,204	23,601
Equipment expenses	260	0	17,618	0	0	17,878	13,952
Insurance	5,370	0	0	0	0	5,370	5,751
ISC Expenses	9,669	0	0	0	0	9,669	13,565
Maintenance	25,541	0	0	0	0	25,541	20,717
Management fees	30,000	0	0	0	0	30,000	30,000
Other rentals	3,143	0	0	0	0	3,143	1,395
Professional and other services	23,453	0	0	0	0	23,453	11,445
School functions	13,012	14,025	0	844	0	27,881	25,803
Supplies and material	11,406	0	0	0	0	11,406	13,418
Transport	1,462	0	0	0	0	1,462	1,206
Utilities	33,643	0	0	0	0	33,643	31,346
Staff costs							
Supporting staff							
– Staff salary	117,911	0	0	0	0	117,911	109,364
– Staff CPF contributions	18,876	0	0	0	0	18,876	15,739
Teaching staff							
– Staff salary	319,340	0	0	0	0	319,340	246,605
– Staff CPF contributions	41,578	0	0	0	0	41,578	36,029
Staff welfare	4,972	0	0	0	0	4,972	6,016
Staff training	3,891	0	0	0	0	3,891	5,827
Total expenditure	688,863	14,025	17,618	844	0	721,350	617,446
Surplus for the year	26,889	1,975	2,383	4,156	0	35,402	13,642
FUNDS BROUGHT FORWARD	370,256	25,675	20,507	0	25,235	441,673	428,031
FUNDS CARRIED FORWARD	397,145	27,650	27,650	4,156	25,235	477,075	441,673

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

Mountbatten Vocational School
[MOE Reg. No. 363]

Audited Financial Statements
Year Ended 31 March 2014

STATEMENT OF CHANGES IN FUNDS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

2014	Accumulated general fund S\$	Equipment fund S\$	Training fund S\$	Pupil welfare assistance fund S\$	Development fund S\$	SE EduAssist fund	Total S\$
Balance at beginning of year	370,256	14,610	10,625	25,675	20,507	0	441,673
Surplus for the year	26,889	0	0	1,975	2,382	4,156	35,402
Balance at end of year	<u>397,145</u>	<u>14,610</u>	<u>10,625</u>	<u>27,650</u>	<u>22,889</u>	<u>4,156</u>	<u>477,075</u>
2013	Accumulated general fund S\$	Equipment fund S\$	Training fund S\$	Pupil welfare assistance fund S\$	Development fund S\$	SE EduAssist fund	Total S\$
Balance at beginning of year	379,151	14,610	10,625	23,645	0	0	428,031
(Deficit) / surplus for the year	(8,895)	0	0	2,030	20,507	0	13,642
Balance at end of year	<u>370,256</u>	<u>14,610</u>	<u>10,625</u>	<u>25,675</u>	<u>20,507</u>	<u>0</u>	<u>441,673</u>

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

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

	Notes	2014 S\$	2013 S\$
Cash flows from operating activities			
Received grants from Government and cash from clients, sponsors and donors		721,100	614,900
Cash paid to employees and suppliers		(714,040)	(537,424)
Net cash provided by operating activities		<u>7,060</u>	<u>77,476</u>
Cash flows from investing activities			
Interest received		1,394	148
Purchases of property, plant and equipment	6	(13,531)	(3,670)
Net cash used in investing activities		<u>(12,137)</u>	<u>(3,522)</u>
Net (decrease) / increase in cash and cash equivalents		(5,077)	73,954
Cash and cash equivalents at beginning of financial year		<u>473,456</u>	<u>399,502</u>
Cash and cash equivalents at end of financial year	4	<u>468,379</u>	<u>473,456</u>

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

**STATEMENT OF MONTHLY PUPIL ENROLMENT ELIGIBLE FOR FUNDING
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014**

Month	Number of pupils – By disability group (Hearing Impairment)	Number of pupils – By disability group (Intellectual disability)	Total number of pupils
	(a)	(b)	(c=a+b)
1 April 2013	5	70	75
1 May 2013	5	70	75
1 June 2013	5	70	75
1 July 2013	5	70	75
1 August 2013	5	70	75
1 September 2013	5	70	75
1 October 2013	5	70	75
1 November 2013	5	70	75
1 December 2013	5	70	75
1 January 2014	7	83	90
1 February 2014	7	83	90
1 March 2014	7	83	90

**STATEMENT OF MONTHLY PUPIL ENROLMENT FOR INTERNATIONAL STUDENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014**

Month	Number of International Students*	Number of International Students**	Total number of International Students
	(a)	(b)	(c=a+b)
1 April 2013	0	0	0
1 May 2013	0	0	0
1 June 2013	0	0	0
1 July 2013	0	0	0
1 August 2013	0	0	0
1 September 2013	0	0	0
1 October 2013	0	0	0
1 November 2013	0	0	0
1 December 2013	0	0	0
1 January 2014	0	0	0
1 February 2014	0	0	0
1 March 2014	0	0	0

(a) *International Students who are children of employment pass holders, skilled workers and diplomatic staff.

(b) **International Students who are not children of employment pass holders, skilled workers and diplomatic staff.

Note: International students are defined as those students who are not of Singaporean Citizens or Permanent Residents.

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2014

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

1. General information

Mountbatten Vocational School ("the School") is registered with the Ministry of Education under Education Act (Chapter 87) in Singapore on 21 July 1977. The School's registered address and principal place of business is at 225, Mountbatten Road, Singapore 397997.

The principal activities of the School are to train the youth with disabilities for the ITE skills Certificate programs (ISC). The main emphasis of the course is basic service skills, basic computer applications and back office skills. In the second year, the trainees are placed on a job attachment programme. Upon completion, the Institute of Technical Education endorses the certificate.

2. Significant accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with Singapore Financial Reporting Standards ("FRS"). The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

These financial statements are presented in Singapore Dollar (S\$), which is the School's functional currency.

The preparation of these financial statements in conformity with FRS requires management to exercise its judgement in the process of applying the School's accounting policies. It also requires the use of certain critical accounting estimates and assumptions that affects the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of income and expenditures during the financial year. Although these estimates are based on Management Committee's best knowledge of current events and actions, actual results may ultimately differ from those estimates.

The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 3.

New and amended standards adopted by the School

On 1 April 2013, the School has adopted the new or amended FRS and Interpretations to FRS (INT FRS) that are mandatory for application from that date. Changes to the School's accounting policies have been made as required, in accordance with the relevant transitional provisions in the respective FRS and INT FRS.

The adoption of these new or amended FRS and INT FRS did not result in substantial changes to the School's accounting policies and had no material effect on the amounts reported for the current or prior financial years.

New and amended standards have been issued but are not effective for the financial year beginning 1 April 2013 and have not been early adopted.

There are no FRS or INT FRS that are not yet effective that would be expected to have a material impact on the School.

2. Significant accounting policies (Cont'd)

2.2 Revenue recognition

Revenue comprises the fair value of the consideration received or receivable for the services rendered in the ordinary course of the School's activities. Revenue is recognised as follows:

2.2.1 Government grants

Government grants are recognised as income in the financial statements over the periods necessary to match them with the related costs, which they are intended to compensate on a systematic basis.

The Government funding for capital expenditure are amortised as income over the useful lives of the assets they fund.

2.2.2 Donations

Unrestricted donations are reported as income. The timing of income recognition is governed by the donor's intent. If the donor is silent, the donation is recognised as income in the year made. The timing of income recognition for restricted donations is the same as for unrestricted donations.

2.2.3 Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction. If the outcome cannot be estimated reliably, revenue is recognised by reference to the stage of completion of the transaction at the reporting date.

2.2.4 Other income

Other income is recognised when received.

2. Significant accounting policies (Cont'd)

2.3 Property, plant and equipment

2.3.1 Measurement

All property, plant and equipment are initially recognised at cost and subsequently carried at cost less accumulated depreciation and accumulated impairment losses.

The cost of an item of property, plant and equipment includes its purchase price and any costs that are 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.

2.3.2 Depreciation

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

	Useful life
Building renovation	5 years
Furniture and equipment	5 years
Computer equipment	3 years

The residual values and useful lives of property, plant and equipment are reviewed, and adjusted as appropriate, at each reporting date. The effects of any revision of the residual values and useful lives are included in the statement of financial activities for the financial year in which the changes arise.

2.3.3 Subsequent expenditure

Subsequent expenditure relating to property, plant and equipment that has already been recognised is added to the carrying amount of the asset only when it is probable that future economic benefits associated with the item will flow to the School and the cost of the item can be measured reliably. Other subsequent expenditure is recognised as repair and maintenance expenses in the statement of financial activities during the financial year in which it is incurred.

2.3.4 Disposal

On disposal of an item of property, plant and equipment, the difference between the net disposals proceeds and its carrying amount is taken to the statement of financial activities.

2. Significant accounting policies (Cont'd)

2.4 Impairment of non-financial assets

Property, plant and equipment are reviewed for impairment whenever there is any indication that these assets may be impaired. If any such indication exists, the recoverable amount (i.e. the higher of the fair value less cost to sell and value in use) of the assets is estimated to determine the amount of impairment loss.

For the purpose of impairment testing of the assets, recoverable amount is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. If this is the case, recoverable amount is determined for the cash-generating unit (CGU) to which the asset belongs.

If the recoverable amount of the asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. The impairment loss is recognised in the statement of financial activities.

An impairment loss for an asset is reversed if; there has been a change in the estimates used to determine the assets' recoverable amount since the last impairment loss was recognised. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of impairment loss for an asset is recognised in the statement of financial activities.

2.5 Financial assets

2.5.1 Classification

The School classifies its financial assets as loans and receivables. The classification depends on the purpose for which the assets were acquired. Management determines the classification of its financial assets at initial recognition and re-evaluates this designation at every reporting date.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except those maturing later than 12 months after the statement of financial position date, which are classified as non-current assets. Loans and receivables are classified within "Other receivables" and "Cash and cash equivalents" on the statement of financial position.

2.5.2 Recognition and derecognition

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the School has transferred substantially all risks and rewards of ownership.

2. Significant accounting policies (Cont'd)

2.5 Financial assets (Cont'd)

2.5.3 Measurement

Financial assets are initially recognised at fair value plus transaction costs.

Loans and receivables are subsequently carried at amortised cost using effective interest method.

2.5.4 Impairment

The School assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired.

An allowance for impairment of loans and receivables including other receivables, is recognised when there is objective evidence that the School will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments is considered indicators that the receivable is impaired. The amount of the allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

2.6 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and, short-term and highly liquid investments that are readily convertible to known amounts of cash which are subject to an insignificant risk of changes in value.

2.7 Accruals and other payables

Accruals and other payables are initially recognised at fair value, and subsequently carried at amortised cost, using the effective interest method.

2.8 Fair value estimation of financial assets and liabilities

The carrying amounts of current financial assets and liabilities, carried at amortised cost, are assumed to approximate their fair values due to their short-term nature.

2.9 Provisions for other liabilities and charges

Provisions for other liabilities and charges are recognised when the School has a present legal or constructive obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated.

2. Significant accounting policies (Cont'd)

2.10 Currency translation

Transactions denominated in a currency other than Singapore Dollar ("foreign currency") are translated into Singapore Dollar using the exchange rates prevailing at the dates of the transactions. Currency translation gains and losses resulting from the settlement of such transactions and from the translation at the closing rate at the reporting date of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial activities.

2.11 Employee compensation

Defined contribution plans are post-employment benefit plans under which the School pays fixed contributions into separate entities such as the Central Provident Fund ("CPF"), on a mandatory, contractual or voluntary basis. The School has no further payment obligations once the contributions have been paid. The School's contribution to defined contribution plans are recognised as employee compensation expense when they are due.

Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the reporting date.

2.12 Related parties

Related parties are entities with one more common Management Committee members. Parties are considered to be related if one party has the ability to control the other party or exercise influence over the party in making financial and operating decisions.

3. Critical accounting estimates, assumptions and judgements

Estimates, assumptions and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements in applying the entity's accounting policies

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are discussed below.

Estimated useful lives of property, plant and equipment

The School reviews annually the estimated useful lives of property, plant and equipment based on factors such as operating plans and strategies, expected level of usage and future technological developments. It is possible that future results of operations could be materially affected by changes in these estimates brought about by changes in the factors mentioned.

3. Critical accounting estimates, assumptions and judgements (Cont'd)

Impairment of property, plant and equipment

Property, plant and equipment are reviewed for impairment whenever there is any indication that the assets are impaired. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and value in use) of the assets is estimated to determine the impairment loss. The key assumptions for the value in use calculation are those regarding the growth rates, and expected change to income and expenditure during the year and a suitable discount rate.

Allowance for impairment of receivables

The School reviews the adequacy of allowance for impairment of receivables at each closing by reference to the ageing analysis of receivables, and evaluates the risks of collection according to the credit standing and collection history of individual client. If there are indications that the financial position of a client has deteriorated resulting in an adverse assessment of his risk profile, an appropriate amount of allowance will be provided.

4. Cash and cash equivalents

	2014 S\$	2013 S\$
Cash in hand	1,000	1,000
Cash at bank	267,379	341,409
Fixed deposits	200,000	131,047
	<u>468,379</u>	<u>473,456</u>

Fixed deposits have maturity of 12 months (2013: 3 months to 12 months) and have interest rates of 1.10% (2013: 0.05% to 0.75%) per annum.

At the reporting date, the carrying amounts of cash and cash equivalents approximated their fair value.

5. Other receivables

	2014 S\$	2013 S\$
Amount due from a related party – The Singapore School for the Deaf (SSD)	6,208	5,939
Deposits	3,600	2,730
Prepayments	3,674	3,546
Interest receivables	504	0
	<u>13,986</u>	<u>12,215</u>

The amount due from a related party is unsecured, non-interest bearing and is collectible on demand.

At the reporting date, the carrying amounts of other receivables approximated their fair values.

Mountbatten Vocational School
[MOE Reg. No. 363]

Audited Financial Statements
Year Ended 31 March 2014

6. Property, plant and equipment

	Balance at beginning of year S\$	Additions S\$	(Disposals) S\$	Balance at end of year S\$
2014				
Cost				
Building renovation	2,066	0	0	2,066
Furniture and equipment	55,943	10,791	0	66,734
Computer equipment	19,952	2,740	0	22,692
	<u>77,961</u>	<u>13,531</u>	<u>0</u>	<u>91,492</u>
	Balance at beginning of year S\$	Depreciation charge S\$	(Written back/off) S\$	Balance at end of year S\$
Accumulated depreciation				
Building renovation	1,239	413	0	1,652
Furniture and equipment	26,842	18,140	0	44,982
Computer equipment	18,374	1,651	0	20,025
	<u>46,455</u>	<u>20,204</u>	<u>0</u>	<u>66,659</u>
	Balance at beginning of year S\$			Balance at end of year S\$
Net book value				
Building renovation	827			414
Furniture and equipment	29,101			21,752
Computer equipment	1,578			2,667
	<u>31,506</u>			<u>24,833</u>

6. Property, plant and equipment (Cont'd)

	Balance at beginning of year S\$	Additions S\$	(Disposals) S\$	Balance at end of year S\$
2013				
Cost				
Building renovation	2,066	0	0	2,066
Furniture and equipment	52,273	3,670	0	55,943
Computer equipment	19,952	0	0	19,952
	<u>74,291</u>	<u>3,670</u>	<u>0</u>	<u>77,961</u>
	Balance at beginning of year S\$	Depreciation charge S\$	(Written back/off) S\$	Balance at end of year S\$
Accumulated depreciation				
Building renovation	821	418	0	1,239
Furniture and equipment	8,930	17,912	0	26,842
Computer equipment	13,103	5,271	0	18,374
	<u>22,854</u>	<u>23,601</u>	<u>0</u>	<u>46,455</u>
	Balance at beginning of year S\$			Balance at end of year S\$
Net book value				
Building renovation	1,245			827
Furniture and equipment	43,343			29,101
Computer equipment	6,849			1,578
	<u>51,437</u>			<u>31,506</u>

Mountbatten Vocational School
[MOE Reg. No. 363]

Audited Financial Statements
Year Ended 31 March 2014

7. Accruals and other payables

	2014 S\$	2013 S\$
Amount due to a related party		
– The Singapore Association for the Deaf (SAD)	22,541	64,206
Amount received in advance	737	0
School Pocket Money Fund – (SPMF)	5,417	6,774
Accruals	3,183	7,892
	<u>31,878</u>	<u>78,872</u>

The amount due to a related party is unsecured, non-interest bearing and is payable on demand.

At the reporting date, the carrying amounts of accruals and other payables approximated their fair values.

8. Designated funds

These funds are for projects established for specific purposes. Donations received were taken up in the various categories or funds as specified by the donors.

- 8.1 Equipment fund is established to be utilised to cover shortfall in expenditure for materials and equipment.
- 8.2 Training fund is established to be utilised to cover shortfall in expenditure for local and overseas staff training.
- 8.3 Pupil welfare assistance fund was established to subsidise for student transport allowance and item.
- 8.4 Development fund was established to cover the cost of maintenance, repairs and renovation to be incurred by the School.
- 8.5 South East EduAssist Fund (SE EduAssist Fund) is to help needy students studying in special education schools in South East district.

9. Income tax

The School is one of the two schools under The Singapore Association for the Deaf, which is registered under the Charities Act since 26 March 1962. Consequently, the income of the School is exempted from tax under the provisions of Section 13 of the Income Tax Act Cap. 134.

10. Related party transactions

The following transactions took place between the School and related parties during the financial year at terms agreed between the parties:

	2014 S\$	2013 S\$
Salaries, CPF and other related staff cost paid on behalf by SAD	588,395	451,583
Salaries, CPF and other related staff cost paid on behalf of SSD	47,424	77,485
Other payments made on behalf by SAD	89,773	84,445
Other payments made on behalf of SSD	<u>909</u>	<u>859</u>

11. Key management personnel remuneration and benefits

	2014 S\$	2013 S\$
Salaries and other short-term employee benefits	86,591	75,240
Post-employment benefits – Contributions to CPF	<u>11,341</u>	<u>9,682</u>
	<u>97,932</u>	<u>84,922</u>
Remuneration band	No. of key management personnel	No. of key management personnel
S\$100,001 to S\$200,000	0	0
S\$100,000 and below	<u>2</u>	<u>2</u>

One of the key management personnel above is the School administrator whose remuneration is being shared equally with Singapore School for the Deaf.

Members of the Management Committee are volunteers and none received any remuneration or reimbursement during the year (2013: Nil).

12. Financial risk management

The School's activities expose it to minimal financial risks and overall risk management is determined and carried out by the Management Committee.

Liquidity risk

The School manages its liquidity risk by monitoring and maintaining a level of cash and cash equivalents deemed adequate by the Management Committee to fund the School's operations.

Credit risk

Credit risk arises mainly from the risk on counterparties defaulting on the terms of their agreements. The carrying amounts of cash and cash equivalents and other receivables represent the School's maximum exposure to credit risk in relation to financial assets. The credit risk on balances of cash and cash equivalents is considered low as surplus funds are placed in fixed deposits with reputable banks.

12. Financial risk management (Cont'd)

Interest rate risk

The School's exposure to interest rate risk relate primarily to the fixed deposits placed with banks. The Association is not exposed to significant interest rate risk.

Foreign currency risk

The School does not engage in trading of or speculation in foreign currencies and does not have any financial instruments that are exposed to significant foreign currency risks.

Fair values

The carrying amounts of the financial assets and liabilities recorded in the financial statements of the School approximate their fair values due to their short-term nature.

13. Reserve policy and position

The reserves that the School has set aside provide financial stability and the means for the development of its principal activities. The School intends to maintain its reserves at a level, which is at least equivalent to one year's expenses to ensure the continued running and smooth operation of the School. The intended use of the reserves is for the operational need of the School.

The Management Committee will review the amount of reserves that is required to ensure that they are adequate to fulfil School's continuing obligations on a half-yearly basis.

The School's reserve position for financial year ended 31 March 2014 is as follows:

		2014	2013	Increase / (Decrease)
		S\$'000	S\$'000	%
A	Unrestricted Funds			
	Accumulated general fund	397	370	7.30
B	Restricted or Designated Funds			
	Designated Funds	80	71	12.68
C	Endowment Funds	0	0	0
D	Total Funds	477	442	7.92
E	Total Annual Operating Expenditure	689	592	16.38
F	Ratio of Funds to Annual Operating Expenditure (A/E)	0.57	0.63	(9.52)

Reference:

- C. An endowment fund consists of assets, funds or properties, which are held in perpetuity, which produce annual income flow for a foundation to spend as grants.
- D. Total Funds include unrestricted, restricted/ designated and endowment funds.
- E. Total Annual Operating Expenditure includes expenses related to Governance and Other Operating and Administration expenses.

14. Comparative figures

The total income and expenditures of designated funds were added to the 2013 comparatives of the Statement of Financial Activities in order to conform to the current year's presentation:

	As previously presented S\$	Additions S\$	As re-presented S\$
Total income	582,935	48,153	631,088
Total expenditures	<u>(591,830)</u>	<u>(25,616)</u>	<u>(617,446)</u>
	<u><u>(8,895)</u></u>	<u><u>22,537</u></u>	<u><u>13,642</u></u>

15. Authorisation of financial statements

These financial statements were authorised for issue in accordance with a resolution of the Management Committee on **11 AUG 2014**

Appendix – Committees

Administration and Finance Committee

Mr Patrick Tan Keng Sin	Co-Chairperson
Ms Cynthia Wong Yuen Chinn	Co-Chairperson
Mr Chang Wah Weng	Member
Mr Low Boon Hon	Member
Mr Martin Marini	Member
Mr Gregory Wee Chong Yeow	Member
Mr Alfred Yeo Chi Jin*	Member
Ms Judy Lim Sook Lan	Executive Director
Mr John Chan Yew Tiong	Admin and Finance Manager

Audit Committee

Ms Valerie Tan Kian Wah	Chairperson
Mr Neo Hock Sik*	Member
Ms Ngiam Share Ching	Member
Ms Domenica Piantedosi	Member

Human Resource Committee

Ms Cynthia Wong Yuen Chinn	Chairperson
Ms Devyani Himanshu Vaishampayan	Member
Ms Irene Yee Choy Peng*	Member

Deaf Access Committee

Mr Alfred Yeo Chi Jin*	Chairperson
Mr Jeffrey Low	Member
Mr Neo Hock Ping*	Member
Ms Tan Keng Ying*	Member
Ms Jessica Mak*	LSC Chairperson (till November 2013)
Ms Low Jam May*	LSC Chairperson (wef December 2013)
Mr James Ong Kay Chin*	SLI-SC Chairperson
Mr Chen Nai Cheng	SLT-SC Chairperson
Ms Wong Ai Ling*	Staff Representative
Ms Zuratun Nafisah Rantasalmi	Staff Representative
Mr Zach Tay Ming Ling	Staff Representative (wef December 2013)

Sign Linguistics Sub-committee

Ms Jessica Mak*	Chairperson (till November 2013)
Ms Low Jam May*	Chairperson (wef December 2013)
Mr Chen Nai Cheng	SLT-SC Chairperson
Mr Chua Debao Joseph*	Member
Ms Lim Wen-She Pearlín*	Member
Mr Lily Goh*	Member
Mr James Ong Kay Chin*	Member
Ms Wang Li-Sa	Member
Ms Zuratun Nafisah Rantasalmi	Staff Representative
Ms Siti Rohanna Binte Omar	Staff Representative

Sign Language Instruction Sub-committee

Mr James Ong Kay Chin*	Chairperson
Mr Philip Choy Peng Lih*	Senior Instructor
Ms Low Jam May*	Senior Instructor
Mr Freddie Soh Tiong Leong*	Senior Instructor
Mr Dennis Tan Lian Seng*	Senior Instructor
Ms Elaine Teo Bee Leng*	Senior Instructor
Ms Jennifer Chan Kee Tiang*	Instructor
Ms Shirley Chew Suat Li*	Instructor

Mr Kelvin Goh Jwee How*	Instructor
Ms Lau Ee Wun*	Instructor
Mr Zach Tay Min Ling	Instructor
Mr Eugene Tham Yew Hua*	Instructor
Mr Alfred Yeo Chi Jin*	Instructor
Ms Nurul Na'imah Binte Mohd Ishak	Trainee
Mr Terence Lew Thaddeus *	Trainee
Ms Yam Lim Leng Leng*	Trainee
Ms Angelina Tan Rong Xuan	Trainee
Mr Dennis Wang Jiahui *	Trainee
Ms Irene Yee Choy Peng *	Trainee
Ms Wong Ai Ling*	Staff Representative
Mr Alan Wong Wai Kin*	Staff Representative

Sign Language Interpretation Sub-committee

Mr Chen Nai Cheng	Chairperson
Mr Jason Koo Kii Wai	Vice-Chairperson
Ms Elizabeth Khoo Chye Tiang*	Member
Ms Low Jam May*	Member
Ms Angelina Wong	Member
Ms Janis Wong Jie Qing	Member
Ms Zuratul Nafisah Rantasalmi	Staff Representative
Mr Zach Tay Ming Ling	Staff Representative
Ms Nur Amirah Binte Osman	Staff Representative
Ms Siti Rohanna Binte Omar	Staff Representative
Ms Jessica Mak Wei-E*	Staff Representative (wef December 2013)
Mr William Tay Wi Shen	Staff Representative (wef February 2014)
Ms Chan Shimei	Staff Representative (wef February 2014)
Ms Nadzirah Binte Mohamed Taib	Staff Representative

Advocacy Committee

Ms Tay Lay Hong*	Chairperson, SADeaf
Ms Irene Yee Choy Peng*	Member, SADeaf
Mr Zhuang Kuan Song	Member, SADeaf
Ms Abigail Chow*	Member, Ministry of Hearing-Impaired
Mr Peter Ho*	Member, Deaf & Hard of Hearing Federation of Singapore
Ms Wong Ai Ling*	Staff Representative

Community Services Committee

Mr Chang Wah Weng	Chairperson
Mr Chew Mun Kai*	Member, Deaf
Mr Leonard Lim Jiun Yih	Member
Ms Lai Lei Khim	Member
Mr Edwin Ong Teck Boon*	Member
Ms Aileen Neo Chai Ling	Staff, Senior Social Worker
Mr Mohammad Fandi	Staff, Social Worker
Ms Alexis Chok Li Lian	Staff, Case Manager
Mr James Ong Kay Chin*	Staff, Executive Officer (Programmes)

Award Vetting Panel 2013

Ms Tay Lay Hong*	Advisor
Ms Irene Yee Choy Peng*	Chairperson
Mr James Ong Kay Chin*	Secretary/Staff Representative
Ms Gillian Goh	NCSS Representative
Ms Christina Michael	MOE Representative

Appendix – Committees

Award Vetting Panel 2013 (cont'd)

Ms Janice Lum Lai Kuen
Ms Emily Teng Han Ying*
Ms Fahimah Begam

ITE Representative
Deaf Community Representative
Teacher of the Year 2009

International Day of the Deaf (IDD) 2013

Ms Irene Yee Choy Peng*
Ms Lok Huey Zhen Stella*
Ms Tan Lay Hong*
Mr James Ong Kay Chin*
Mr Philip Jau Swee Ann
Ms Ho Amy
Ms Lim Leng Leng
Ms Siag Kar Yean
Ms Jannie Lim Sook Fun*
Ms Lee Ee Wun*

Advisor
Chairperson
Vice Chairperson/Publicity
Staff Representative
Logistics
Assistant Logistics
Treasurer/Sponsorship
Secretary
Assistant Publicity
Programmer

Sports and Recreation Committee of the Deaf (SRCD)

Ms Tan Keng Ying*
Mr Peter Im Wai Hoe*
Ms Celissa Zhong Suwen*
Mr Mohd Shafie Bin Yunos*
Ms Petsaurus Tan
Mr Toh Chiew Sien*
Mr Ivan Mok*
Mr Alan Wong Wai Kin*
Mr James Ong Kay Chin*

Chairperson
Vice Chairperson
Secretary
Committee Member
Committee Member - Signifiqué
Committee Member - Bowling
Committee Member - Taekwondo
Committee Member
Staff Representative

Singapore School for the Deaf School Management Committee

Mr Martin Marini
Mr Jevons Yip Bao Chung
Mr Chew Mun Kai*
Prof Veena Jadhav
Ms Domenica Piantedosi
Dr Elaine Tan Swee Khian
Dr Tan Chay Hoon
Ms Christina Michael
Mr Ernest Toh Boon Cheng
Ms Barbara D'Cotta

Chairperson
Honorary Treasurer
Member
Member
Member
Member
Member
MOE Representative
Staff, Acting Principal
Staff, Vice Principal/Secretary

Mountbatten Vocational School School Management Committee

Mr Gregory Wee Chong Yeow
Mr Patrick Tan Keng Sin
Mr Chew Mun Kai*
Ms Margarita Hale
Mr Steven Lee Chee Phat
Mr Nader Tadros
Mr Louis Tan Hong Pheow
Ms Janice Lum Lai Kuen
Mr Ernest Toh Boon Cheng
Ms Christine Khor Mui Lan

Chairperson
Honorary Treasurer
Member
Member
Member
Member
Member
ITE Representative
Staff, Administrator/Secretary
Staff, Vice Principal

*Deaf / Hard-of-Hearing



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