

# FORGING AHEAD

Singapore After-Care Association  
Annual Report 2021-2022



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SACA Annual Report 21/22

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# MESSAGE FROM THE CHAIRMAN

Jeffrey ES Beh



Two years of living with the pandemic have gone by.

In the first year, energy and time was spent on creating solutions and making changes to daily life. We had to quickly make sense of the disruption that the pandemic brought and, without much choice, accept the isolating impact it had on all our interactions.

Financial year 2021/22 was our second year living in the pandemic. There was a shift in how people tackled change. Staying adaptable became second nature. We started to go about life with the understanding that our new reality involved making space for and living with covid-19.

## FORGING AHEAD WITH THE NEW REALITY

This was no different for the work of the Singapore After-Care Association. Despite the challenges that surfaced and caused disruption to many aspects of our work, the team did their best to ensure that clients and their families were supported throughout. By remaining adaptable, we stayed connected with partners and volunteers, fundraised online and most importantly, continued to support clients and their families in the best way possible given the limitations.

## STAYING CONNECTED

I truly appreciate the effort put in by the staff, volunteers and partners who found creative ways of staying connected with clients and their families. As in-person interactions, events and celebrations remained at a standstill, it propelled all to find different ways of making online interactions meaningful.

Through their efforts, we helped 874 clients and their families, trained 536 professionals and volunteers, and provided 11,831 instances of assistance. There was also an increase in the number of clients whom we worked with on a more long-term basis compared to the previous year.

## AMPLIFYING THE POWER OF HUMAN CONNECTION

No experience comes without its challenges. Adaptability aside, entering yet another year of minimal face-to-face interaction was not ideal and at times, demoralising.

Earlier this year, I attended the CARE Network retreat that was a combination of both in-person and virtual interaction. After having attended online events for a fairly long time, finally being in the same room with other partners was refreshing yet bittersweet, it reminded me of the little things we used to take for granted before the onset of the pandemic.

The same can be said about SACA, especially in our work with clients and their families where previously this was almost exclusively done face-to-face. If there is one thing that has been amplified through the pandemic, it would be how connecting through technology simply cannot match up to the realness and authenticity that is felt when meeting in person. While what the immediate future holds is still seemingly uncertain, our biggest hope is that we return to in-person interactions with minimal restrictions soon.

## IT TAKES A VILLAGE

The work of the Association would not have been possible without the support we received from stakeholders.

In a time where the economy has been riddled with instability, fundraising has naturally taken a backseat for the social service sector. Yet, we are indeed grateful we remained supported by donors, grant makers and foundations that have kept on giving in spite of unprecedented circumstances. We would especially like to express our heartfelt thanks to the Lee Foundation for their continued generosity in supporting our work.

We are also grateful to key partners such as the Ministry of Home Affairs, Singapore Prison Service and all other members in the CARE Network. Not forgetting the Ministry of Social & Family Development and as well as the National Council of Social Service, who provided support schemes that have allowed the social service sector to continue doing the important work they do, especially in this time of need. Without the undying support of our partners, our programmes would not have been able to help beneficiaries in the way it has this past year.

Despite some lingering uncertainty, the silver linings of the past year have provided us with a renewed sense of hope and the determination to forge ahead come what may. The outlook ahead of us is seemingly brighter and we have full faith that we will return to daily life with greater energy than before.

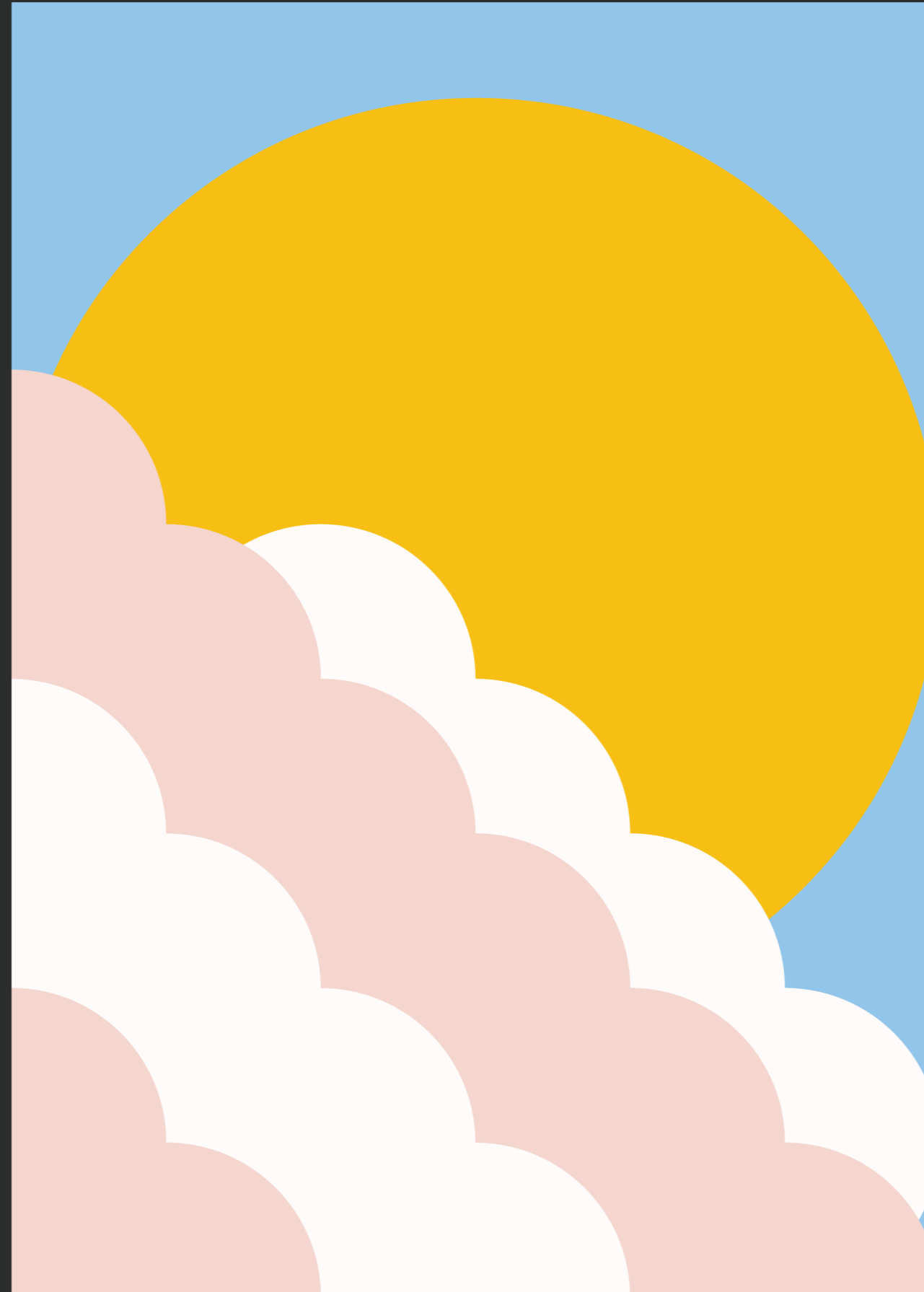
Once again, thank you for your unwavering support towards the work of the association, and having the wellbeing of the clients and their families at heart. Stay safe and we hope to reunite in-person again soon.

# MISSION

As an exemplary organisation in the aftercare sector, SACA is committed to:

**Empowering ex-offenders to take ownership of their own transformation and facilitating their reintegration into society by mobilising them, their families and the public.**

**Fostering a change in the mind-set of both ex-offenders and society to enable ex-offenders achieve their fundamental life goals and needs.**



# VISION

Well integrated ex-offenders contributing in a caring society that embodies the spirit of second chances.

**SACA achieves its mission & vision through:**

## Case Management Services (CMS)

*A structured mandatory programme for soon-to-be-released inmates referred by Singapore Prison Service*

## Volunteer After-Care Programme (VAP)

*Tapping on volunteers to reach out to the families of inmates and befriend ex-offenders*

## Education Support Programme (ESP)

*Education and skills upgrading for ex-offenders*

## Good Samaritan Reintegration Assistance Scheme (GSRAS)

*Call-in/Walk-in support and a mandatory court-directed programme for offenders*

## Training

*Building up the capabilities of volunteers and professionals in the sector*

# GOVERNANCE OVERVIEW

## PATRON

The Honourable, The Chief Justice Sundaresh Menon

## EXECUTIVE COMMITTEE 2021/2022

### Chairman

Mr Jeffrey E S Beh

*(Attended 4/4 board meetings)*

### Vice-Chairman

Mr Lakshmanan s/o Seenivasakan

*(4/4)*

### Hon Secretary

Ms Jennifer Marie

*(4/4)*

### Asst Hon Secretary

Mr Ong Hian Sun

*(4/4)*

### Hon Treasurer

Mr Roy Neighbour

*(2/4)*

### Asst Hon Treasurer

Mr K Achuthappa

*(4/4)*

### Members

Dr Prem Kumar Nair

*(2/4)*

Karen Lee Tze Sein

*(4/4)*

AP Lim Lee Ching

*(2/4)*

AP Timothy Sim Boon

Wee

Mr Graham Dare

*(2/4)*

*(3/4)*

## REPRESENTATIVE FROM MINISTRY

### Singapore Prison Service

Ms Valerie Chiang/Ms Cheryl Wong

*(4/4)*

## HR COMMITTEE

### Chairman

Mr Jeffrey E S Beh

### Members

Mr Lakshmanan s/o

Seenivasakan

Ms Jennifer Marie

Mr Roy Neighbour

Mr Ong Hian Sun

## EDUCATION COMMITTEE

### Chairman

Mr Lakshmanan s/o

Seenivasakan

### Members

Mr Leong Sow Phong

Mr K Achuthappa

Mr Prem Kumar

## TRUSTEES OF THE ASSOCIATION'S PREMISES

The trustees of the Association's premises at 81 Dunlop Street, Singapore 209408 are Mr Sowaran Singh and Mr Bala Reddy.

## HONORARY AUDITOR

K S Ng & Co , Certified Public Accountants, continued to play the role of SACA's Honorary Auditor during FY 2021/2022.

The Executive Committee records its appreciation to Dr K S Ng, Mr Ng Yong Yi and staff for their kind contribution and support for SACA.

## CONFLICT OF INTEREST POLICY

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

The member concerned should offer to withdraw from the meeting and not participate in the discussion or vote on the matter. The Executive Committee shall decide if this should be accepted.

## RESERVES POLICY

The Association ensures that it maintains sufficient reserves in supporting its primary operations and programmes. The Management monitors the Association's cash flow and overall liquidity position on a

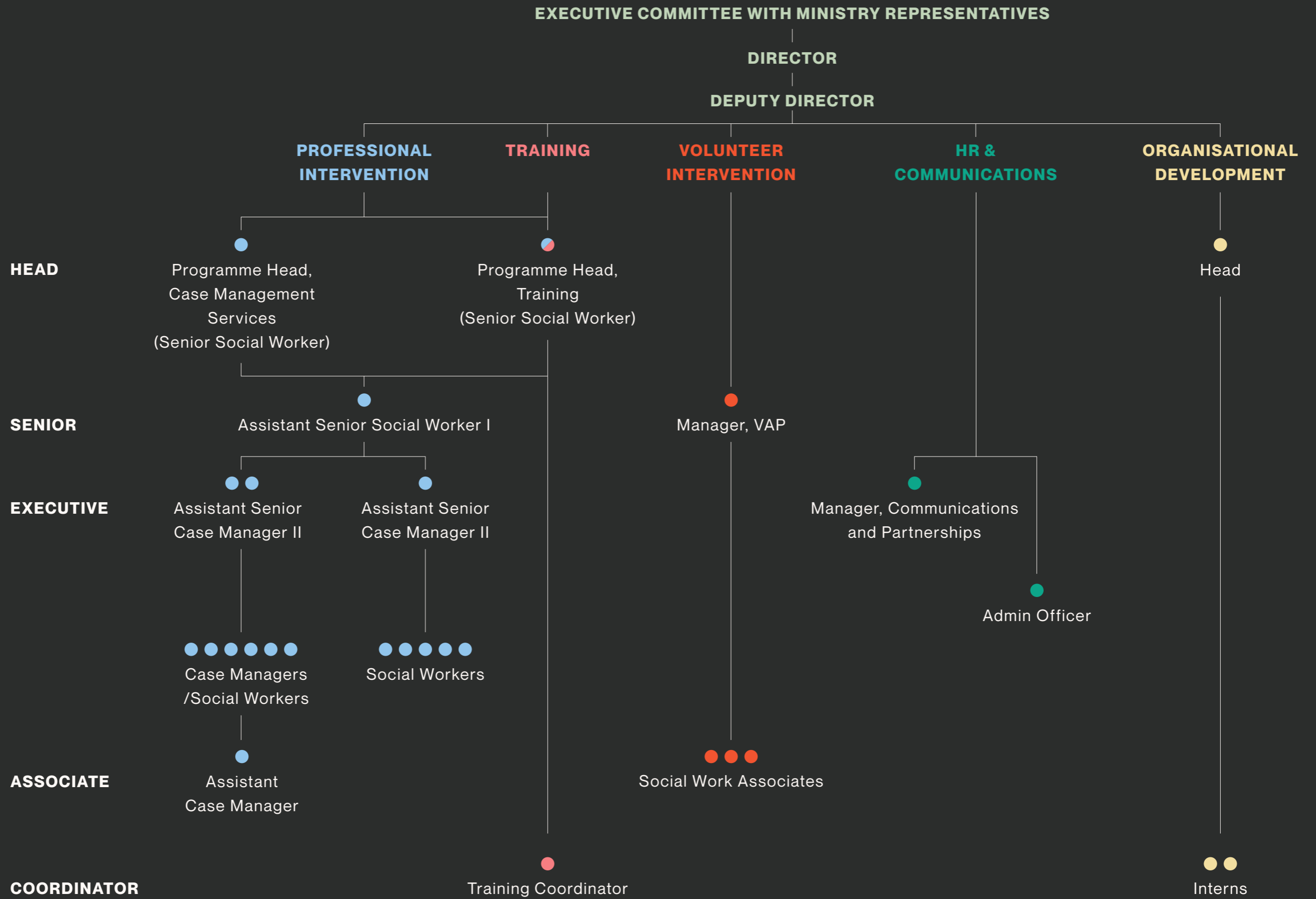
regular basis, taking into consideration the prevailing and projected income and expenditure, and other financial obligations, including projected capital expenditure.

The Association is not subject to externally imposed reserves requirement.

## BOARD COMPOSITION

The Association's Executive Committee is comprised of members who are new as well as those who have served for more than 10 consecutive years. SACA believes that the latter possess a keen understanding of the history and culture of the organisation and continue to be an asset to drive the organisation forward.

# ORGANISATION CHART



27

DEDICATED STAFF

237

TOTAL VOLUNTEERS

874

TOTAL PEOPLE HELPED

536

TOTAL PEOPLE TRAINED

834

LONGER-TERM CLIENTS

11,831

TOTAL INSTANCES OF ASSISTANCE AND CONTACT POINTS

*Providing information and referrals*

*External and home visits*

*Counselling (individual/family)*

*Education support*

*Employment*

*Food rations*

*Financial assistance*

*Accommodation*

*Others, such as befriending by volunteers, support groups, invitations to community events, etc.*

WITH THE SUPPORT OF

- *The Community Action for the Rehabilitation of Ex-offenders (CARE) Network, of which SACA is a founding partner*
- *Ministry of Home Affairs*
- *Government agencies such as Singapore Prison Service and State Courts, National Council of Social Service*
- *Social services agencies and charities*
- *Donors and sponsors*
- *Volunteers*

# GLANCE AT A GLANCE FY 2021/22

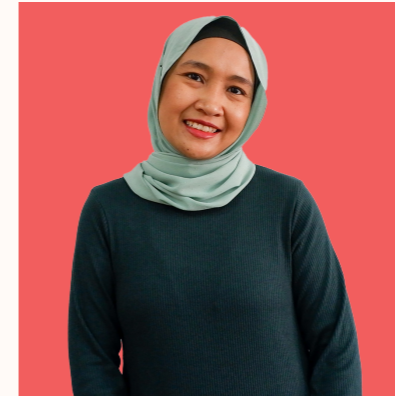
# STAFF OF SACA



**PREM KUMAR**  
Director



**PATRICIA MAE  
BRITANIA**  
Social Work Associate



**ROZIAWATI IBRAHIM**  
Assistant Senior  
Social Worker I



**LYDIA JAMIL**  
Social Worker



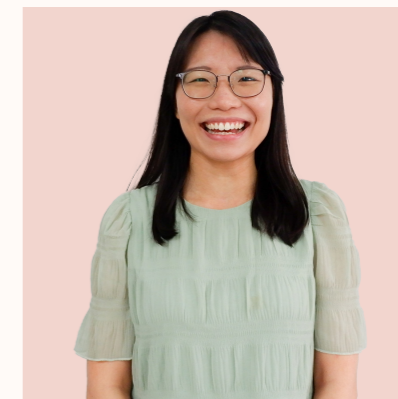
**CHARMAINE TEH**  
Social Worker



**HUMAYRA NASER**  
Social Worker



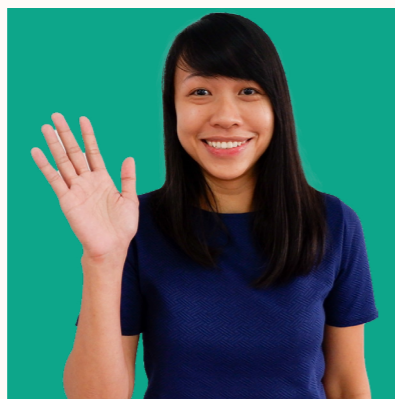
**RYAN ONG**  
Social Work Associate



**CLARIS WAH**  
Case Manager



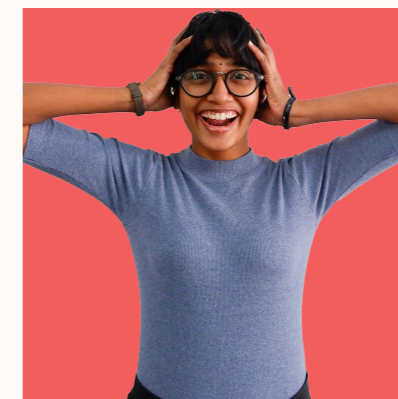
**ELISA NG**  
Manager, Volunteer  
After-Care Programme



**NURAINISHAH SAIP**  
Case Manager



**KHAIRUNNISA NASIR**  
Assistant Senior  
Case Manager II



**SHANKRI MUTHU**  
Assistant Case Manager



**ALLYAH SYAKIRAH**  
Social Worker





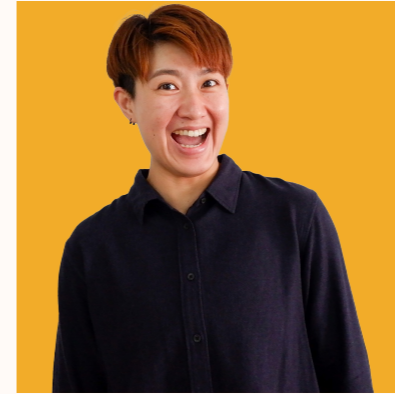
**KRISTINE LIM**

Assistant Senior  
Case Manager II



**ANAKHA PILLAY**

Case Manager



**JULIANA ANG**

Social Worker



**WILLIAM SOH**

Head, Organisational  
Development



**GOH GUAT TIANG**

Head of Training  
(Senior Social Worker)



**JESS CHOO**

Administration Officer



**CHUA CHIN LEONG**

Social Worker



**SITI HAIRIN**

Social Worker



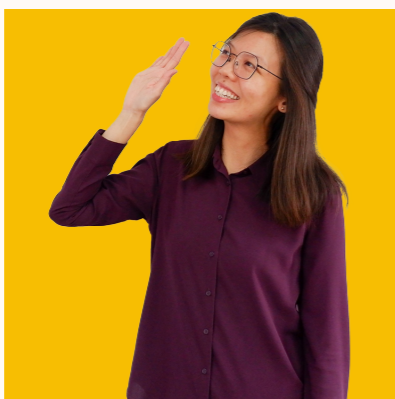
**VANESSA SUHAIMI**

Manager,  
Communications &  
Partnerships



**LIN MINGJIE**

Deputy Director  
(Senior Social Worker)



**KYLIE LI**

Assistant Senior  
Case Manager II



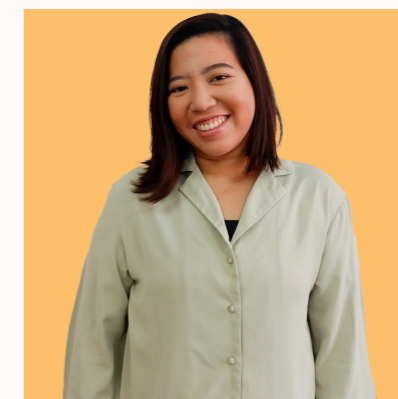
**MUHAMMAD  
SHAHIDEEN**

Social Worker



**WEEVYN TO**

Head, Case  
Management Services  
(Senior Social Worker)



**SYAZA NURULJANNAH  
ABDUL RAZAK**

Social Work Associate

# DONORS

April 2021 to March 2022

## INDIVIDUALS

01 Achuthappa s/o Kothandaraman	27 He ZongXi	53 Mirrah Irdina	84 Sunita Nair
02 Amelia Schmidtenknecht	28 Hng Kueng Hooi	54 Mok Chee Keong	85 Suri Nitin
03 Andrew Grimmett	29 Ho Vivienne	55 Muhammad Rohaizad Bin Omar	86 Suriyacala Jennifer Marie
04 Ang Gabriel	30 John Burnard Reade	56 Muhammad Shafizq Yeo Bin Hassanal Abdullah Yeo	87 Suwantara Gotama Lim
05 Ang Kang Hai	31 Kanae Tsubono	57 Nandika	88 SV Gopinaathan
06 Bui Duc Thuan	32 Kapoor Vikas	58 Ng Hwee Tian William	89 Tai Yun Ya Amanda
07 Chai Hui Zhong	33 Kho Tiing Tiing	59 Ng Mei Hui	90 Tan Bee Neo Melissa
08 Chai Ming Wei	34 Khoo Geok Hong	60 Ng Wei Kwan	91 Tan Boon Kwang
09 Chan Chi Siang, Kington	35 Khoo Hui Ling Esther	61 Ng Woo Hong	92 Tan Huey Min
10 Chan John	36 Koh Chit Siong	62 Oh Bee Lock	93 Tan Shi Wei Derek
11 Chan Tse Chian Daniel	37 Kurniawan	63 Ong Chiew Kiang Jody	94 Tan Shun Qin Stella Elisa
12 Chidambaram Palanivelu Saravanan	38 Lee Ker Shing	64 Ong Hock Meng Sebastian	95 Tang Yen Yu Queenie
13 Chng Hwee Hong	39 Lee Rui Liang	65 Ong Hui Ying	96 Tay Charmaine
14 Chong Lai Kuan	40 Lee XiaoQing	66 Ong Soo Mun Joanna	97 Tay Kah Chin
15 Chong Sabrina	41 Lew Kim Hock Kenny Michael	67 Ong Swee Siong	98 Tay Lay Cheng
16 Chua Guan Keat	42 Lim Teck Chai Danny	68 Or Wing Shan	99 Tay Toh Tong
17 Dr Kemp Kernstine	43 Lim Wee Kiat	69 Ow Jee Wai Jonah James	100 Thevendran Sendokan
18 Dr Lim Ming Yee	44 Ling Ling Lee	70 Paolo Jane Ofrasio Fajardo	101 Tng Chee Chow
19 Ee Feng Ru	45 Liu Hai Qi	71 Pay Mee Fah	102 Vaitheswaran s/o Nageswaran
20 Er Chee Hean	46 Loh Wang Hwa	72 Png Wei Long Allan	103 Varsha Sundar
21 Fukuda Shiho	47 Loh Yui En Daniel	73 Puah Si Ying	104 Wan Poh Cheng Madeline
22 Gabriel SV	48 Loo Lian Aik Royston	74 Quek Che Yee	105 Wong Khar Meng
23 Godandabany Arul Segaran	49 Loy Suan Song	75 Sai Ram Nilgiri	106 Wong Kin Loon
24 Goh Chen How Calvin	50 Lun Jinglan	76 Salahuddin Bin Mohd Hussin	107 Woon Wei Li
25 Goh Kai Yun	51 Lynnette Lisa Ling Foong Lesslar	77 Salimah Binte Shaik Jamal	108 Wu Jia En Jessica
26 Goh Soh Peng Yvette	52 Mah MF	78 Shioh Kar Hui	109 Yak Hwee Seim
		79 Sia Liqin	110 Yam Hai Khwee
		80 Siti Rohana Binte Hamson	111 Yap Lin Kiat
		81 Song QiuRong	112 Yap Neng Hui
		82 Soo Yin Heok	113 Yeo Kee Siong Alex
		83 Soon Poh Ling	114 Yeo Sew Meng
			115 Yojiro Konuma

- 116 Yong Chun Yuan
- 117 Yustinus Adika Prabowo
- 118 Zhang Qiaowen
- 119 Zheng Xinlong Julian

**ORGANISATIONS**

- 01 Far East Organization
- 02 Isaac Manasseh Meyer Trust Fund
- 03 Lee Foundation Singapore
- 04 National Council of Social Service
- 05 NTUC Fairprice Foundation Ltd
- 06 Tan Chin Tuan Foundation
- 07 Yellow Ribbon Fund



# VOLUNTEERS OF SACA

- |                                 |                                 |
|---------------------------------|---------------------------------|
| 1 Adnan Abdullah                | 28 Foo Yee Lian                 |
| 2 Alex Yeo Kian Tong            | 29 Goh Kui Hwa                  |
| 3 Andrew Veale                  | 30 Ho Cheow Kuang John          |
| 4 Ang Soon Teck, Alan           | 31 Ho Siew Kwong Phillip        |
| 5 Anil Kiran Nair               | 32 Ivan Goh Yiau Meng           |
| 6 Anisha Joseph                 | 33 James Stephen Foo Fang Boon  |
| 7 Balbir Kaur D/O Sawaran Singh | 34 Joseph Rozario               |
| 8 Bobby S Kappen                | 35 K. Jay Seilan                |
| 9 Chan Ho Ling Karen            | 36 Kashruzzaman Quddus          |
| 10 Chan Kok Mun                 | 37 Kelvin Demetris Booth        |
| 11 Chan Lim Sing Ephraim        | 38 Khong Phui Sheong Eileen     |
| 12 Charlotte Kelly Tarn Lai Wan | 39 Kishor Kumar A V             |
| 13 Chee Chay Wah Ivan           | 40 Koh Sok Sang Julie           |
| 14 Chee Xiang Yun (Tracy)       | 41 Komathi D/O Thiruppathivasan |
| 15 Cheng Chi Fai Jeffrey        | 42 Kwok Pui Sum Royal           |
| 16 Chern Chiap Keng             | 43 Lam Sze Chun                 |
| 17 Chew Beng Hoe Jimmy          | 44 Lau Bo Chu Janet             |
| 18 Chia Heng Wah Eric           | 45 Lau Lay Koon Jessica         |
| 19 Chieng Hoe Ming Angel        | 46 Lau Yan Yong Christina       |
| 20 Chin Siew Kian (Jessica)     | 47 Lee Jing                     |
| 21 Choi Lai Kuen Adeline        | 48 Lee Li Xin                   |
| 22 Chong Guan Hong Alice        | 49 Lee Liang Chian              |
| 23 Chong Lee Nam                | 50 Lee Ling Shun                |
| 24 Chow Chee Wah James          | 51 Lee Sung Ho                  |
| 25 Chua Aik Whee Hannah         | 52 Lee Yeow Khim Raymond        |
| 26 Dean Shams                   | 53 Leo Joseph                   |
| 27 Fang Tau Kin Ricky           | 54 Leow How Phing               |

55	Leung Rui Fang	86	Saravanan S/O Renganathan	118	Arumugam Kaliappan	149	Hoon Wei Ching Agnes
56	Lim Jian Xiang	87	Seet Chor Hoon	119	Au Wan Leung Allan	150	Jacqueline Clare Bryant Phillips
57	Lim Kah Keng	88	Shakila D/O Mohd Abdul Latif	120	Baljit Kaur	151	Jan Lee Su-Lynn
58	Lim Kian Kok (Leonard)	89	Shantosh	121	Celeste Ong Li Ting	152	Jasbeer Kaur D/O Kishen Singh
59	Lok Siew Lian	90	Shepherdson Percival Joseph	122	Chan Lay Eng Pamela	153	Jeanie Eliza Sulaiman
60	Low Chun Hock Teddy	91	Sim Boon Gek Christine	123	Chan Pen Mun Charlie	154	Kelly Ann
61	Low Lee Kiang Jasmine	92	Sobana K Damoo	124	Chauhan Seema	155	Khoo Shee Fei
62	Low Mui Gek Joy-Chloe	93	Soh Poh Hiong Alicia	125	Chaw Wey Ter Victor	156	Krishnamoorthy Karthikeyan
63	Marcus Yan Xia	94	St Rukkumani	126	Chen Dun Lin Christina	157	Lee Chin Gong Jenny
64	Margaret Maragathavalli Santhana Francis	95	Soon Min Hian	127	Chen Zihui	158	Lee Hui Lan Winnie
65	May Hui	96	Tan Leng Hong	128	Cheng Bing Lin Agnes	159	Lee Kim Poh Esther
66	Michael David Slater	97	Tan Wai Hong Alvin	129	Cheng Hwee Kiang Serene	160	Lee Li Ngoh Pamela
67	Mimi Marhaini Masri	98	Tan Wei Pey	130	Cheong Keh Sing	161	Lee Li Song Sharon
68	Mehurunnisa Bte Nasarudeen	99	Tang Jia Le Esther	131	Cheong Kim Phong Irene Bernadette	162	Lee Min Loong Ronald
69	Mun Kok Shing	100	Tay Hwee Boon	132	Cheow Kwan Foon Rachel	163	Lee Ping Hang Jonathan
70	Natasha Yang Jia Yun	101	Te Pei Lin Paulyne	133	Choi Hon Kuan Gregory	164	Leong Peggy
71	Nazreen Bee Binte Nazir	102	Tee Kai Peng	134	Chong Kum Yuen Jeffery	165	Leow Siew Luang Jennifer
72	Ng Bao Lin Paulyne	103	Triwina Wahyudi	135	Chong Lee Lee	166	Lim Heng Ling Linda
73	Nilgiri Sai Ram	104	Valerie Lim Zi Yan	136	Chua Kim Noy Audrey	167	Lim Hock Beng
74	Nurfara Binte Pawzi	105	Vivek Anand S/O Lakshmanan	137	Chua Lian Kiok Jane	168	Lim Julie
75	Ong Lee Wee Nicole	106	Wu Xiang Mei	138	Chuah Ee Hsuan Karen	169	Lim June Lee
76	Ow Yong Hoa Leon	107	Yam Hai Law Dave	139	Don Jacob Huber	170	Lim Lee Cheng
77	Pearline Tan Gwee Guat	108	Yam Wai Kwong	140	Ds Vickram	171	Lim Siong Susan
78	Parameswari Thandayuthapani	109	Yap Bee Hoon Clara	141	Fong Poh Yoke Audrey	172	Loh Chee Wah David
79	Png Yoke Hoon	110	Yong Pagit	142	Fong Weng Sun Peter Vincent	173	Lui Cheng Hong Gloria
80	Punithavathi D/O Elengovan	111	Abdul Rahiman Mohamed Ilyas	143	Gan Su Keng Peter	174	Lye Hen Fong Nancy
81	Rajesh Mondal	112	Abulaizi S/O Mohd Noohu	144	Geraldine Ng Shi Hui	175	Marshal Gayathri Rebecca
82	Ramasamy Subramaniam	113	Ajith Isaac Amrithraj	145	Goh Heng Gek Clara Endo	176	Mathavan Nair S/O Mukunan Nair
83	Ray Amit	114	Amir Singh	146	Hariati Binte Adam	177	P Chitra
84	Raymund Magimairaj Francis	115	Ang Eu Eng Alice	147	Hirman Abdullah	178	Mohammad Fauzy Bin Yahya
85	Robert Brian Pollack	116	Anthony Samy Francis Xavier	148	Ho Wai Keong	179	Murugappa Chettiar Sundaravalli
		117	Arulselvi D/O S. Selvaraju			180	Nadiah Farhanah Bte Mohamed

181	Ng Pek Hoon Eileen	212	Tan Lay Choo Cathy
182	Noorunnisa Bte Abdul Rahim	213	Tan Sock Heng Samantha
183	Norlia Binte Mohamed Saad	214	Tan Sze Tze William
184	Nur Diyanah Yusoff	215	Tan Woon Tsi Zoe
185	Ong Eng Chuan Andrew	216	Tang Ai Ai
186	P Chitra	217	Tay Chuan Seng
187	Pamela Phua Kim Lian	218	Teo Chye Lan Josephine
188	Poh Hwee Hian	219	Teo Peck Sim Clement
189	Pritam Kaur D/O Muktiar Singh	220	Teo Yong Ming Yonvin
190	Quay Lay Peng Jennifer	221	Tham Stoney
191	Radha Chowdhuri	222	Tian Nyong Jan Thomas
192	Rahamathulla Maudeen Abdul Kader	223	Troxler Edgar
193	Rahul Jain Ravindra	224	Vhaney
194	Rama Nair Geetha	225	Vidianand Das Panicker
195	Ramesh Chidambar Dixit	226	Vijayalakshme Rajulupati
196	Ramli Bin Abdullah	227	Vinod Balagopal
197	Rani D/O Ram H. Khoobchandani	228	Vinodhini D/O Kalai Selvan
198	Rita Wong	229	Wee Szu
199	S Vimala	230	William Pyle
200	Saloni Marut Dave	231	Winnie Nio Kwee Kiow
201	Saminah Bte Keedal	232	Wu Yan
202	Saraswathi Raja Krishnan	233	Xie Yao Yu
203	Sathu Anadavalli	234	Yashaswi
204	Seah Chew Peng	235	Yeo Cheng Hock Alvin
205	Seet Poh	236	Yong Shou Pin
206	Siew Kai Kong Raymond	237	Yu Yan Liang
207	Sim Chuai Shun Emily		
208	Sivashankari D/O Ilangovan		
209	Soh Yan Lee Andy		
210	Tan Ai Ping		
211	Tan Keng Seng Derek		

# MEMBERS OF SACA

FY 2021/2022

## LIFE MEMBERS

1	Abdul Rahim B Jalil	25	Goh Sin Chan
2	Adnan Abdullah	26	Goh Suat Cheng
3	Amir Singh	27	Graham R Dare
4	Ang Kheng Leng	28	Hamidul Haq
5	Arul Selvamalar	29	Hamzah Moosa
6	Bala Reddy	30	Ho Beng Guan
7	Baljit Kaur Nijar	31	Huen Suling, Joyce
8	Beh E S, Jeffrey	32	Ismail Ibrahim
9	Boby S. Kappen	33	Jasbendar Kaur
10	Chen Saii Lih, Patrick	34	Jasmine S Chan
11	Cheng, Winston	35	Jaswant Singh
12	Cheong Wai Leng, Kristine	36	Jennifer Marie
13	Chia Hock Song, Joseph	37	K Achuthappa
14	Chin Kim Tham, Desmond	38	K C Vijayan
15	Choo, Hyekyung	39	Kamala Ponnampalam
16	Chow Chee Kin	40	Kandasamy Chandra Kumar
17	Chua Poh Heng, Jordan	41	Khong Phui Sheong, Eileen
18	Devadas Emmanuel Devapragasam	42	Khoo Kim Leng, David
19	Don Jacob Huber	43	Khoo Oon Soo
20	Edgar Troxler	44	Koh Chai Yim
21	Edmond Pereira	45	Kong Sui Khian, Richard
22	Edwin Thompson	46	Koshy, Thomas
23	Goh Meibo Guilini, Grace	47	Lau Bo Chu, Janet
24	Goh Kui Hwa	48	Lau Wing Yum
		49	Lakshmanan s/o Seenivasakan
		50	Lee Bian Tian
		51	Lee, Christine

52	Lee Kwai Sem	84	Ooi Keng Hock, Roy
53	Lee Liang Chian	85	P O Ram
54	Lee May Fen, Frances	86	P Siva Shanmugam
55	Lee Poh Choo	87	Pattabiran Nagarajan
56	Lee Sing Lit	88	Peh Cheng Hong
57	Leu Li Lin	89	Phang Seok Sieng
58	Lim Aeng Cheng, Charles	90	Poh Geok Ek
59	Lim Beng Huat, James	91	Prem Kumar Nair
60	Lim Han Boon	92	R D Gangatharan
61	Lim Kah Keng	93	R K Rani
62	Lim Lee Ching	94	Roberta Lyn Balagopal
63	Lim Peck Guan	95	Roy Neighbour
64	Low Chui Hong	96	S Surenthiraraj
65	Low Hwee Huang	97	Saraswathi Raja Krishnan
66	Low Lee Kiang, Jasmine	98	Saroja d/o Kanthasamy
67	M P H Rubin	99	Shahiran Bin Abdul Rahman
68	Masadi Masdawi	100	Shahril Bin Abdul Ghani
69	Mathavan Devadas	101	Shaiful Bahari B Sidi
70	May Hui	102	Sirish Kumar
71	Mohammad Tariq s/o Samsudeen	103	Shie Yong Lee
72	Muhammad Hidhir B A Majid	104	Sim Boon Wee, Timothy
73	Murugappa Chettiar Sundaravalli	105	Sowaran Singh
74	Nafis Muhamad Hanif	106	Tai, Mable
75	Narajen Singh	107	Tan Boon Teck
76	Narayasamy s/o Gobal	108	Tan Ho Ping
77	Ng Cheng Thiam	109	Tan Hock Yam
78	Ng Karon	110	Tan Hye Teck, Richard
79	Ng Royston	111	Tan Ngoh Tiong
80	Noorani Binti Mohd Sood	112	Tan Siong Thye
81	Norul Huda Rashid	113	Tang Lai Hong
82	Ong Hian Sun	114	Tang Soong Jing, Stanley
83	Ong Kar Imm	115	Teng Su Ching

116	Teo Tze Fang
117	Thevendran Senkodan
118	Toh Han Li
119	Toh Hoe Kok, Francis
120	Tseng, Francis
121	V R Cary
122	Vinod Balagopal
123	Wang Lan Jee, Janet
124	Wong Cheng Liang
125	Wong Kok Chin
126	Wong Kok Weng
127	Wong Kum Foong, Ada
128	Wong Rita
129	Wong Seng Yoong, Jason
130	Yang Chiou Chyn

#### **ORDINARY MEMBERS**

1	Lee Tze Sein, Karen
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# editorial feature

## FORGING AHEAD WITH NEW PERSPECTIVES

In one way or another, the pandemic has left a mark in the life of every individual. Despite what it may have taken away from us in the last two years, it has also given us experiences that made us reflect on what truly matters. While the mark may look different for each person, it most definitely brought a collective shift in everyone's perspective of life as a whole.

**What were some of the challenges faced and how has it shifted perspective? We look into the stories of three individuals who share their unique experiences from the pandemic.**

SINCE WE CANNOT  
CHANGE REALITY,  
LET US CHANGE THE  
EYES WHICH SEE  
REALITY.

-NIKOS KAZANTZAKIS



## KC

*Client at SACA since 2006*

After five years of incarceration, KC made a personal commitment to work on himself and upgrade his professional skills after release so that he could better provide for his family. He was filled with gratitude when his ex-employer called him back to work for them again.

“My ex-boss decided to take me back despite (me) being incarcerated for my offences and I appreciated their trust. I knew I would have to work hard to prove to them that I would be a good employee.”

With a stable work arrangement, he felt confident about starting his educational journey and decided to pursue a diploma in film & TV production.

In July 2019, KC started his course that would take a year to complete. As with all educational pursuits, it required a great deal of resilience. KC juggled his work, school assignments & family responsibilities all at once. When he had no time to complete assignments, his employer provided extra support and granted him pockets of time during work to finish it. It was challenging but he was determined to stay on course.

**The start of covid-19 in 2020 introduced a new layer of complexity. He was told that his company would be closing down for good; resulting in lay-offs across the board. His course was also put on hold, with his faculty scrambling to make new learning arrangements. Nothing was certain**

## **any more and KC found himself at a difficult crossroad.**

Fortunately, he managed to secure a new role in early 2020. He informed his new employers that he was in the middle of attaining his diploma and would soon be graduating in July of that year. Though his diploma was still a work in progress, they mutually agreed that he would be paid a salary commensurate with his new qualification and level of work experience. He was thankful and committed to working hard at his new job.

Soon after, he received news from his school that there would be a course extension due to the pandemic, resulting in a delay in completing his diploma. As most staff were working from home during the circuit breaker, it was hard to reach anyone at his institution and he was thus unable to get an official letter in time to explain the course delay.

July had come and there was still no diploma or official letter to present to his employer. This impacted his work as there was doubt about the credibility of KC's course of study and, indeed, his integrity. As a result, he was asked to take a pay cut till the completion of his studies. Unfortunately, the doubt that KC experienced is not uncommon in the journey of an ex-offender. Clients like KC are often unlikely to be given the benefit of the doubt when matters take a turn for the worse.

While this was frustrating for KC, he understood the reasoning and agreed to take the cut till he officially attained his diploma.

“After my pay cut, I felt uneasy for the first few weeks. I felt it was unfair as it was not a situation I could control and hoped they would understand given that it was Covid-times. I had a lot of negative thoughts. But what I learned in prison is that your belief and thoughts control your actions, and this experience let me practise that. It really worked for me. I let it go, stayed positive and kept my family as my motivation.”

After almost a year of delay, he finally graduated in April 2021. His employer kept to the promise and reinstated his salary. In addition to this and to KC's surprise, his employer also recompensed the shortfall in wages he suffered as a result of the pay reduction he had earlier taken!

Looking back at his experience, KC was glad that he persevered and stayed positive throughout. He was most grateful for the people who continued believing in him and did not give up. When times were tough, he received support from his employers, family members, and SACA case manager. Despite the challenges, this experience gifted him a deeper belief in himself as well as a renewed sense of trust in society and optimism for what life has to offer.





## **KHAIRUNNISA**

*Assistant Senior Case Manager II at SACA*

Khairunnisa, or Nisa as everyone knows her as, had just given birth to her third child when the pandemic struck in early 2020. Having been on maternity leave before and during the circuit breaker period, she was the only staff member at SACA who did not transition to work-from-home arrangements at that point in time.

With in-person interactions being suspended, staying connected through digital means was the only option. There was change in processes throughout the sector and all client-related work at SACA transited online.

Nisa returned to work in July 2020. By this time, most of the team had already adjusted to the new work arrangements and were familiar with reaching out to clients virtually. She found herself having to catch-up on a lot of new processes very quickly. With interactions limited to just phone calls in the beginning, she also found it hard to adjust and connect effectively with clients.

“At first, it was really tough. I was thinking ‘How do I build rapport with my clients?’. It was so different from the times before when interactions were in person. We get to see them, we get to know them, we get to share our emotions together. But over the phone, it’s really different. There was difficulty maintaining rapport with some clients, especially those who are more reserved by nature.”

The introduction of safety measures also brought upon additional considerations that impacted everyday life. This shifted the needs and focal areas of support for clients.

“Adjusting back into the community and starting work again post-release is already something so ‘big’. And then there were additional things to factor in because of covid-19 measures. Some clients struggled with adapting to changes like wearing a mask, using

TraceTogether and attending Zoom events. Visiting social service offices also required an extra step - they had to book appointments to go down and could not just walk-in anymore. This was especially tougher for older clients who weren’t as tech-savvy. We had to find ways to help them with this.”

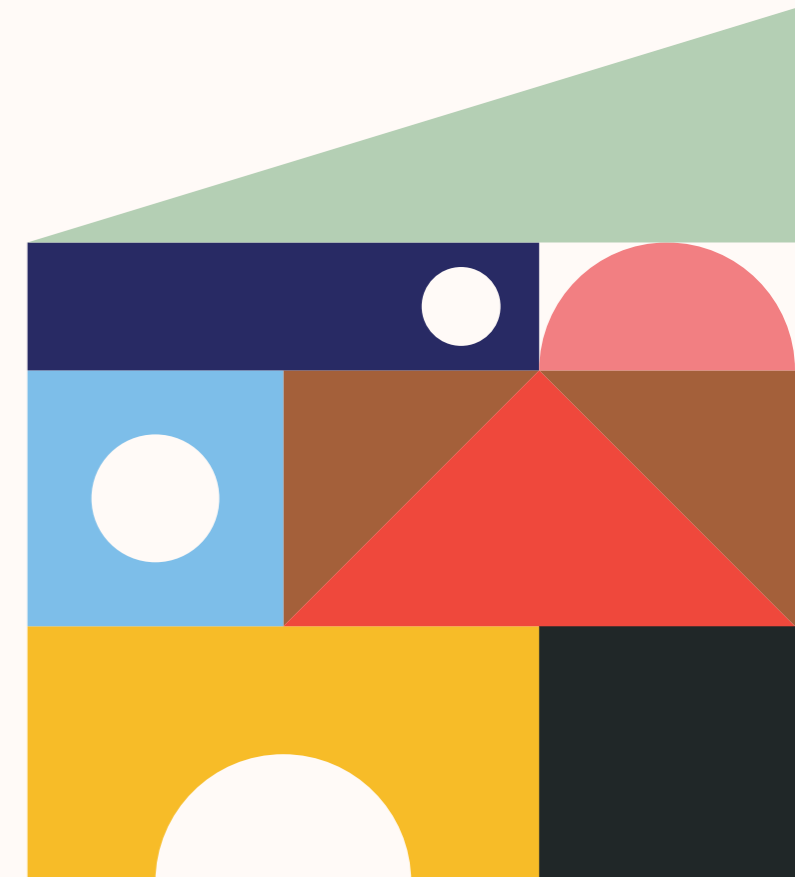
Amidst the adjustments at work, she was also faced with challenges in her personal life. She and her young family had first-hand experience of being infected with the covid-19 virus. It came at an unnerving time where there was still a lot of uncertainty and fear about the virus.

While she took care of her family, she also juggled responding to clients where possible. It was a stressful period to navigate, but she was extremely grateful for the understanding and support that was extended to her when it came to work. She thus had the assurance to put her and her family’s wellbeing first before attending to any work matters, confident that her client’s needs would not be neglected. The support given, coupled with the flexibility of working from home, allowed her to look after her children while they were sick and continue with work when she could.

**Despite the challenges faced, she recognised that the experience of the pandemic made her appreciate the little things a lot more.**

**“Apart from the stress, I feel like this whole experience has given me some sort of balance.”**

Being able to spend more time with her family and having greater flexibility with time to do things she enjoys such as cooking and exercising kept her going. She also learned to be more adaptive in dealing with changes; whether it was personally or professionally. When reflecting on her experience as a whole, she realised that taking things one step at a time and keeping a positive outlook was what really helped her get through the tougher times.





## KAI PENG SAMUEL

*Volunteer at SACA*

The pandemic has brought with it extra challenges for our dedicated volunteers. They were, in most part, quick to adapt to restrictions and changes, and focused on finding ways to continue engaging their clients. The pandemic demanded flexibility and creativity in continuing our work, and none personified these traits better than our volunteers.

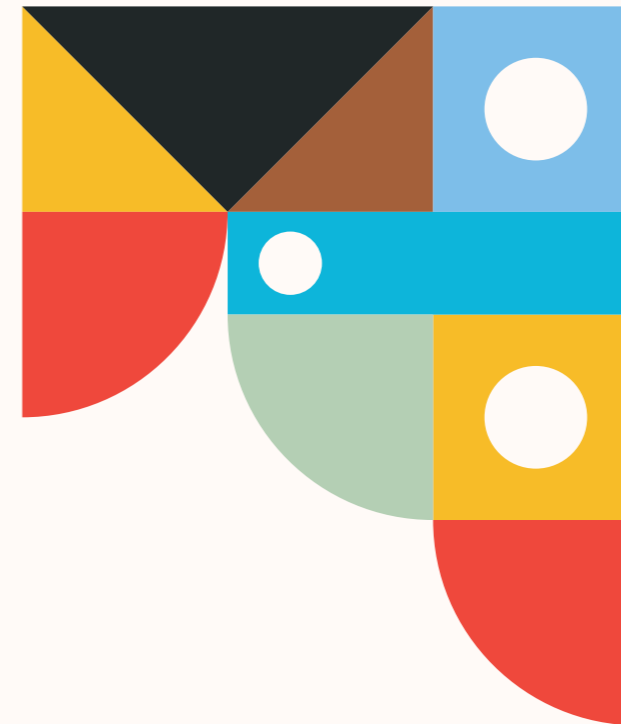
Kai Peng has been a volunteer with SACA for 16 years, with 12 of those years spent with clients under the Befriending programme. He has journeyed with clients with differing backgrounds and experiences, and has gained a wealth of knowledge in engaging effectively with

those who need a friend, a listening ear or shoulder to cry on as they restart their lives after their release from prison.

When asked what values and beliefs he brings into his relationships with his clients, Kai Peng shared that he never judges clients for their past, and works with them sincerely believing they are capable of change. He also believes that the best and most effective way to engage in conversation with someone is through face-to-face means, which made the pandemic an even more trying period due to the in-person restrictions in place in order to keep everyone safe.

While phone and video calls are convenient ways of engaging clients, one's sincerity and concern does not always come across over phone or video calls. And being able to show his care and concern and to be present for clients, is of utmost importance to Kai Peng. He believes that the relationships he has with clients always has the potential to grow.

In fact, one of his client's has grown to be a lifelong friend. When they met 12 years ago, Ari\* was fresh out of prison and wanted companionship as he worked towards starting his life anew. With Kai Peng's belief in him, Ari was able to pick himself back up, and they have remained friends till today. However, due to the pandemic, their interactions have been reduced to phone conversations instead of coffee shop chats.



**Recently, Kai Peng faced a novel challenge in his sixteen years as a volunteer. Due to the pandemic, as part of safe-distancing measures, his client was not allowed to have visitors at the halfway house that he was residing in. However, Kai Peng knew that his client would benefit from having conversations with him as he navigated not just the pandemic but also his release after spending years in prison.**

Kai Peng knew the changes could be disorienting to someone who was newly released. Despite the challenges and refusals that he faced from the halfway house, Kai Peng did not give up and appealed multiple times. His efforts were not in vain, as he was finally given approval to meet up and work with his client. Kai Peng used the barriers he initially faced to further strengthen his relationship with his clients, as he believed that every effort that one puts in will eventually be recognised and appreciated.

Such dedication is something common in our volunteers. We are thankful that the pandemic has not dulled the intensity of their commitment to their clients.

# case management services (cms)

## SUPPORTING CLIENTS AND THEIR FAMILIES

Clients often face a myriad of challenges in the process of reintegrating into the community.

This could stem from financial, housing, and employment instability. Some have also lost the support from their families and, inevitably, the confidence to rebuild their lives. To support clients and their family members through this journey, SACA provides Case Management Services (CMS) for ex-offenders who are directly released from prison or emplaced on Community-Based Programmes nearing the tail-end of their sentence.

Through CMS, clients and their family members are given support to better manage these challenges. This support is extended by SACA case managers who coordinate a range of services with community partners to meet the needs of the clients and their families, as well as provide counselling support to build their confidence.

I WANT TO MOVE ON AND GAIN CONTROL OF MY LIFE AGAIN SO THAT I CAN BE A BETTER FATHER. I REALISED THAT I COULD NOT ACHIEVE THIS BY MYSELF, SO HAVING THE EMOTIONAL SUPPORT FROM THE PEOPLE AROUND ME HELPED TO LESSEN THE BURDEN OF WHAT I WAS GOING THROUGH. IT IS NEVER EASY TO CHANGE, BUT KNOWING THAT THERE IS SOMEONE BEHIND ME REALLY GIVES ME THE STRENGTH TO MOVE FORWARD.

- DAVID\*, 42, DELIVERY DRIVER

*David used alcohol and drugs to cope with interpersonal issues in his life. His substance use exacerbated his family issues, which in turn triggered his substance use and it resulted in him finding himself in a vicious cycle. Over the years, through his multiple incarcerations and support from professionals, he started to gain a deeper understanding of his problems and is determined to make changes to his life.*

*\*Name has been changed to protect the privacy of the client.*

**FORGING AHEAD WITH COVID-19:  
STAYING ADAPTABLE AND STRIKING A BALANCE**

As the pandemic entered its second year, we continued to embrace the shift in providing services for our clients through non face-to-face means.

By default, case managers provided case management and counselling support through phone calls or virtual sessions for all clients. Where situations warranted the need for face-to-face sessions, especially for clients in distress, case managers sought approval from their supervisors and abided by the necessary precautionary measures.

Large group activities such as development workshops and family day celebrations for clients carried on through online means. Case managers also extended help and guidance to clients who were new at navigating digital platforms such as Zoom.

While the experience of virtual meetings cannot fully match up to face-to-face interactions, the team continued to leverage on their creativity to design online experiences that had a balance of fun, connection and effectiveness.

**BONDING THROUGH  
FUN & GAMES: FAMILY DAY 2021**

Over 70 clients and their family members joined SACA staff online for a morning of bonding and teamwork through fun games.

Activities included Know Your Singapore and Don't Forget the Lyrics, with exciting prizes up for grabs for all participating families! Clients and their families worked together, shared laughs and enjoyed a video montage that was put together by the team.





**GETTING FIT TOGETHER:  
ACTIV-ATE WORKSHOP**

Maintaining physical well-being has a vital role in the desistance journey of clients. SACA partnered with Active Health, a division under Sport Singapore, and hosted a virtual workshop centred around health and wellness for 29 participants on 27 March 2022. Clients actively took part and enjoyed both segments – Basics of Meal Planning and Move Better with Active Health.

As part of the meal planning segment, participants were given practical tips for healthier eating, including ways they could better plan their grocery trips to build well-balanced meals. They even learned healthier alternatives to some of their favourite sweet treats such as bubble tea and chocolate!

The Active Health coaches then guided the participants through a home workout for the Move Better segment. They were taught exercises designed to build strength, cardiovascular fitness and power, and as well as simple movements to help ease aches and improve flexibility. Overall, everyone had a blast and had some great takeaways from the workshop!

# 638 Total Clients Helped

 **452**  
 **186**

# 11,504 Total Instances of Assistance (5,905) and Contact Points with clients (5,599)

 **3,872**  
 **2,033**

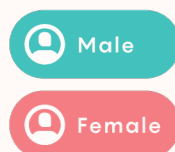
 **3,665**  
 **1,934**

New		Carried over from the previous FY	
331		307	
253	78	199	108

<b>Providing information &amp; referral</b> <b>229</b> 145   84	<b>Counselling (individual/family)</b> <b>5,498</b> 3,603   1,895	<b>Individual sessions</b> <b>768</b> 477   291	<b>Family sessions</b> <b>211</b> 130   81
<b>Employment</b> <b>08</b> 08   00	<b>Education</b> <b>13</b> 09   04	<b>Home visits</b> <b>07</b> 02   05	<b>External visits</b> <b>93</b> 59   34
<b>Accommodation</b> <b>22</b> 17   05	<b>Financial</b> <b>108</b> 83   25	<b>Phone calls/emails</b> <b>4,519</b> 2,996   1,523	<b>Joint worksite visit</b> <b>01</b> 01   0

<b>Others</b> <small>(befriending by volunteers, support groups, etc.)</small> <b>27</b> 07   20
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**LEGEND**



# good samaritan reintegration assistance scheme (gsras)

## HELP IS ALWAYS AVAILABLE

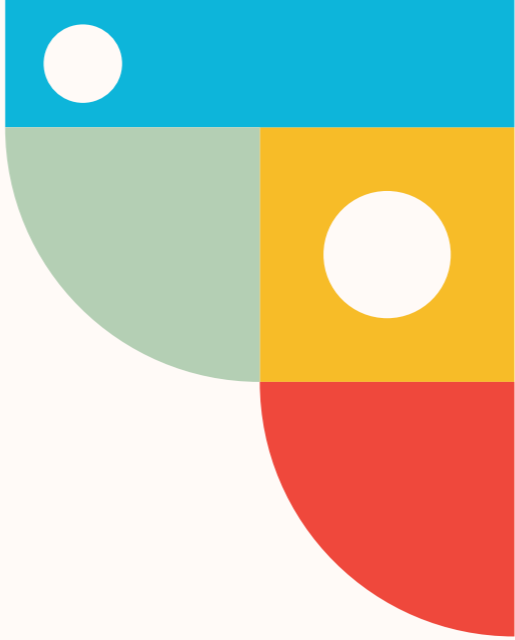
There are many moments where ex-offenders feel lost, especially when they are overwhelmed with adjusting to the responsibilities of daily life. In these times, it's important for them to have an avenue of support that they can tap on.

Funded by the Far East Organisation since 2018, the Good Samaritan Reintegration Assistance Scheme (GSRAS) functions as a call/walk-in programme to provide after-care support and case management services to the ex-offenders, who have not been offered an after-care programme prior to their release, and their families.

SACA also partners the State Courts in the provision of the GSRAS to individuals placed under the Court-directed Pre-Sentence Protocol (CPSP). The CPSP, started in 2016, adopts a more rehabilitative approach for offenders who have committed minor offences - instead of subjecting offenders to a term of imprisonment, they are provided with the opportunity to undergo rehabilitative programmes in the community to address their offending behaviour.

The services provided under GSRAS include:

- **Case Management**
  - Identifying reintegration goals
  - Coordinating social support services
  - Providing information and referral services
- **Counselling** (individual and family)
- **Home visits** (not offered during the pandemic in compliance with the country's safe management measures)
- **Virtual workshops and events**



**FORGING AHEAD WITH COVID-19: TAPPING ON HELP VIRTUALLY**

Reintegration challenges can become more complicated due to the pandemic. As we continued to adopt digital practices and comply with work-from-home arrangements, SACA redirected call support lines to the Duty Officers' mobile phones. This allowed flexibility in supporting clients and their families who need to be attended to promptly amidst the pandemic. Intake, assessment and counselling sessions continued to take place via phone and/or video calls.

**UPSKILLING & STREAMLINING PROCESSES**

In the third quarter of 2021, a review on GSRAS was conducted to enhance the effectiveness of the programme. Through the review, training needs and plans to upskill the Duty Officers' (DOs) competencies in better managing different scenarios were identified. The existing SOPs were improved to further streamline work processes, and to ensure consistency and quality.

**63 Clients Signed Up for Long-Term Support to Work on their Rehabilitation Goals**

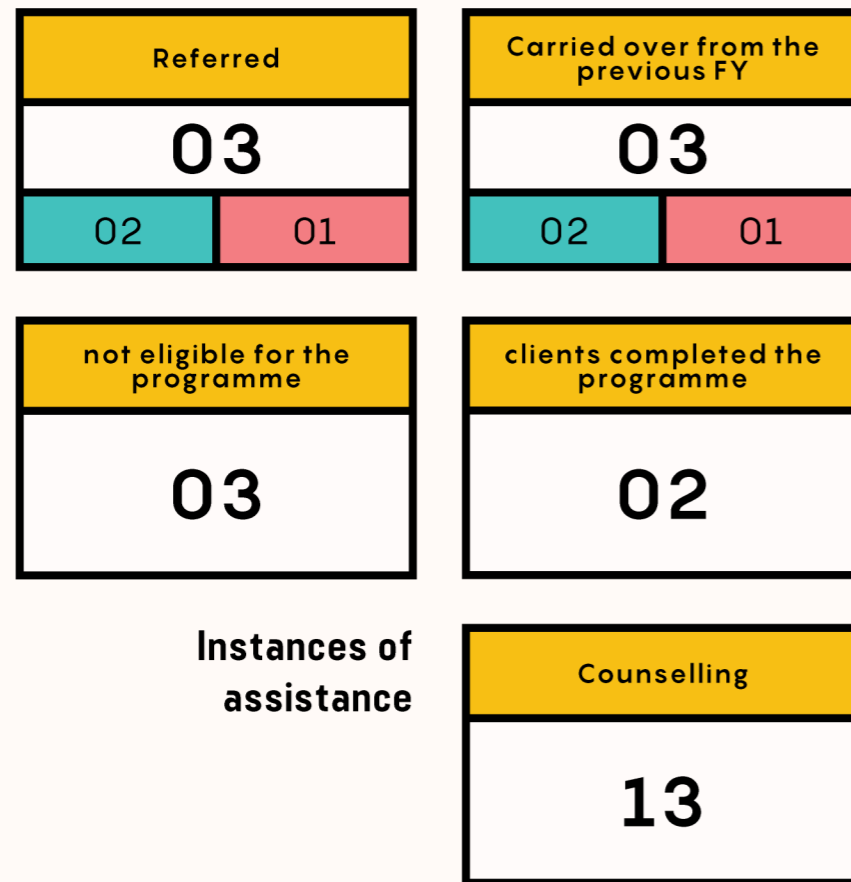
New		Carried over from the previous FY	
37		26	
23	14	18	08

**327 Total Instances of Assistance Provided**

Providing Information and Referral	Employment	Financial
15	06	12
Counselling	Education	Others (befriending by volunteers, support groups, etc.)
288	02	04

# Court-Directed Pre-Sentence Protocol

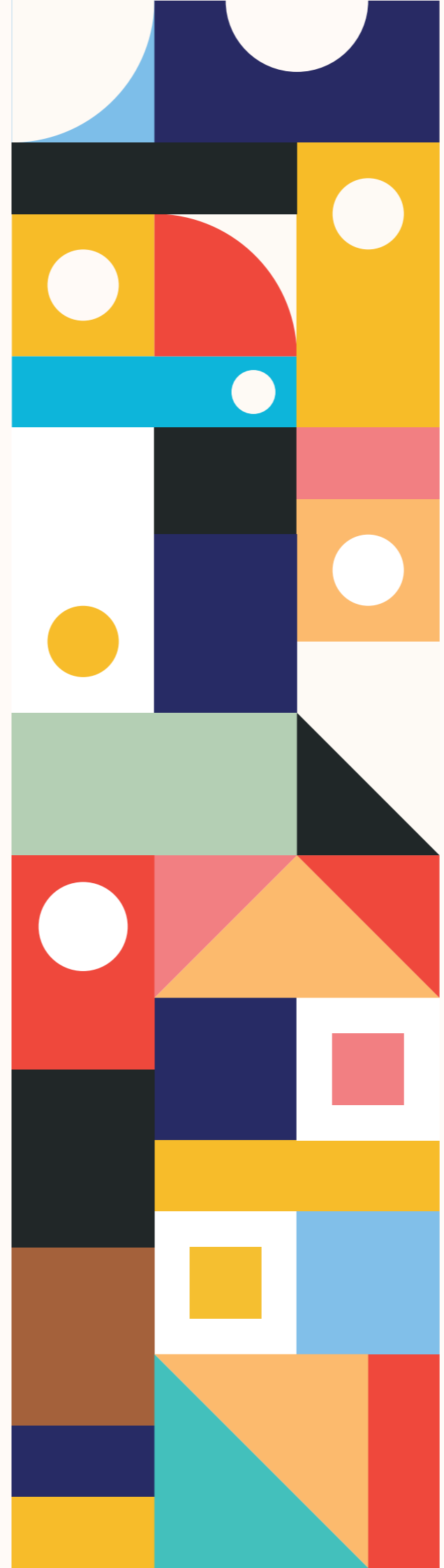
by the end of the FY



**LEGEND**

- Male
- Female

Instances of assistance



LIVING ONE DAY AT A TIME, AS WELL AS STAYING FOCUSED ON MY WORK AND CHILDREN HELPED ME STAY STRONG AND NOT GIVE UP DURING THESE CHALLENGING TIMES.

- NADIYA\*, MOTHER OF THREE, 38, ADMIN OFFICER

*As a single parent, Nadiya struggled to find meaning in her marriage to an absent spouse. She was an ex-drug user and her spouse is currently incarcerated for drug offences. She lived with in-laws who became her substitute family after her own biological parents rejected her. She often felt trapped and miserable as her in-laws always doubted her capabilities. In 2021, she had a breakthrough by getting her own flat application approved.*

*\*Name has been changed to protect the privacy of the client.*



# education support programme (esp)

## CREATING NEW PATHWAYS THROUGH EDUCATION

From employment opportunities to expanding social circles, education helps create a pathway for clients to experience new possibilities. SACA's Education Support Programme (ESP), initiated in 2007, supports ex-offenders in pursuing their educational goals. This year, the programme has supported 31 student-clients.

ESP provides holistic support for our student-clients in multiple areas, with the hope that they remain motivated, focused and committed till the successful completion of their studies. The areas covered under ESP include:

- Case work and counselling (individual and family)
- Course fee subsidies
- Living allowances and book grants
- Tuition support
- Workshop and activities
- Peer mentoring support

All applications are reviewed by the Education Committee which consists of members of the Executive Committee and as well as a representative from Singapore Prison Services.

SACA coordinates two financial assistance schemes to support student-clients who have plans to pursue academic or skills-upgrading courses but do not have the financial means to do so.

### **LEE FOUNDATION EDUCATION ASSISTANCE SCHEME (LFEAS)**

Sponsored by Lee Foundation, LFEAS supports student-clients who are pursuing academic courses of GCE, diploma and degree levels.

### **SKILLS UPGRADING SCHEME (SUS)**

Sponsored by a donor, SUS supports student-clients who are enrolled in accredited short-term skills upgrading courses.

# 31 Total Student- Clients Helped

New		Carried over from the previous FY	
09		22	
07	02	18	04

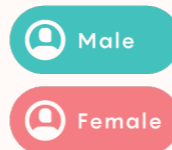
# 438 Total Instances of Assistance

Counselling	Tuition
215	05

Course fees subsidies	Living allowances
31	147

Others (befriending by volunteers, support groups, etc.)
40

**LEGEND**



# 27 Student-Clients received course fee subsidies

## LEE FOUNDATION EDUCATION ASSISTANCE SCHEME (LFEAS)

New		Carried over from the previous FY	
06		12	
06	00	10	02

\$86,041.69 was disbursed

- \$62,051.69 was for course fees and book grants
- \$23,990 was for living and stationery allowances

## SKILLS UPGRADING SCHEME (SUS)

New		Carried over from the previous FY	
05		04	
03	02	03	01

\$10,952.13 was disbursed

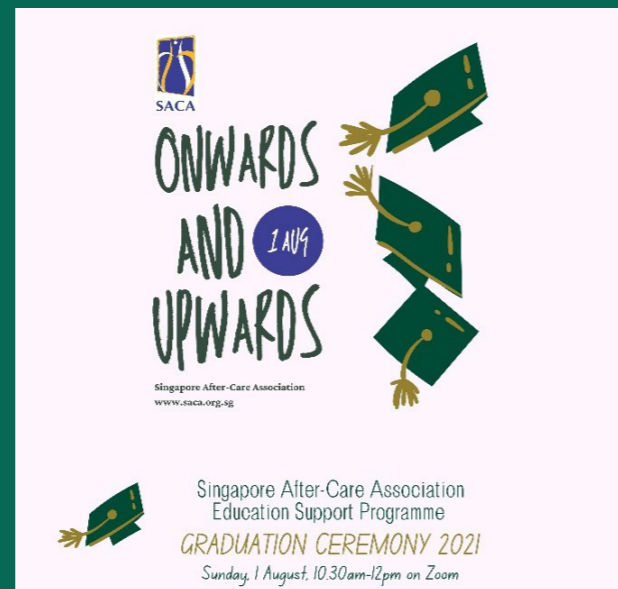
- \$6,402.13 was for course fees and book grants
- \$4,550 was for living and stationery allowances

**FORGING AHEAD WITH COVID-19:  
COMING TOGETHER AND  
CELEBRATING MILESTONES  
CREATIVELY**

# EDUCATION SUPPORT PROGRAMME GRADUATION CEREMONY 2021

SACA organised its first ever virtual ESP Graduation Ceremony event on 1 August 2021, celebrating the accomplishments of six ESP diploma and degree graduates, and 44 student-clients who completed their short courses successfully.

It was a momentous celebration for this specific cohort of graduates who aced their studies while coping with various life challenges, and adapting to the disruptions brought about by the pandemic.



*ESP Graduation Ceremony e-invite*

A total of 46 attendees made up of current ESP student-clients, staff, partners, executive committee members and family members of the graduates came together on the night. Event segments included certificate

presentation, ice-breaker games, sharing by graduates & the top student and a dialogue with guest speaker Mr Darren Tan, who inspired the audience with his personal journey of overcoming hardships and not listening to naysayers to get to where he is now.

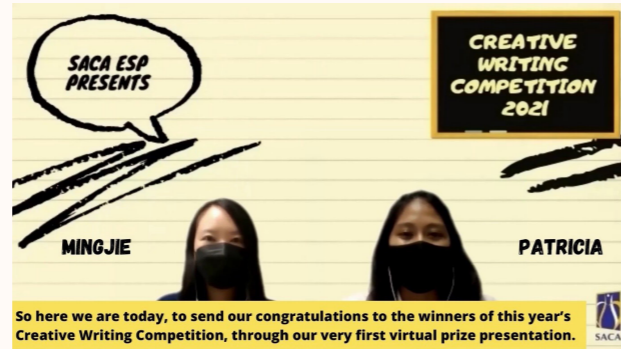


*Our very own in-house sign language teacher cum Case Manager, Claris, teaching the participants to sign "I am an Achiever"*

Despite it being held online, the organising team did their best to ensure that the event was meaningful and memorable for the graduates! While living with covid-19 has created limitations for in-person interactions, celebrating big life milestones, such as the completion of studies, should not take a back seat. There will always be alternative and creative ways to mark an occasion.

## CREATIVE WRITING COMPETITION 2021

To provide inmates with the opportunity to reflect on their personal journeys and share their stories, student-inmates in TM1 and Cluster A4 were invited to take part in our annual Creative Writing Competition. Essays submitted went through a round of vetting by a team of markers, comprising members who are a part of the Executive Committee and as well as a university lecturer.



Competition results broadcasted through an announcement video

Themed “Values”, the tenth edition of the Creative Writing Competition saw 42 students participating this year:

- 26 in the Open category (For GCE ‘O’ & ‘A’ level students)
- 16 in Amateur Category (For GCE ‘N’ level students)

Sixteen prizes, made up of NTUC vouchers, were given to the family members of winning clients. Due to the safe management measures in place, the competition results were announced through a recorded video clip broadcasted in class. All student-inmates who took part were presented with a certificate of participation too.

### EXCERPTS FROM CREATIVE WRITING COMPETITION ENTRIES

#### WHAT IS THE MOST IMPORTANT ETHICAL VALUE IN OUR LIVES?

TRYING TO PUT A FINGER ON WHAT IS THE MOST IMPORTANT ETHICAL VALUE CAN ACTUALLY BE HARDER THAN IT SEEMS. RESPONSIBILITY, INTEGRITY, ALTRUISM, RESILIENCE, THESE ARE ONLY SOME IN A LONG LIST OF VALUES AND ALL OF THEM LEAD TO DOING DIFFERENT GOOD THINGS WHICH MAKES IT ESSENTIAL TO REGARD ALL GOOD VALUES WITH EQUAL MEASURE.

THE BASE INGREDIENT IS THE METAPHORICAL EQUIVALENT OF THE ROOT OF HUMAN GOODNESS. AND THAT ROOT HAS ALWAYS BEEN LOVE WHICH TO ME IS THE MOST IMPORTANT VALUE WE SHOULD LOOK INTO.”

*Open Category - 2nd Prize Winner*

#### ACCEPTANCE

COUNTLESS TIMES MY FOOLISH ACTIONS, MY FORCE OF HABIT HAD CAUSED ME MY FREEDOM. THIS TIME THE CONSEQUENCES IS EVEN GREATER. I HAD SOMEHOW SLIPPED BETWEEN THE CRACKS AND HAD BECOME INSIGNIFICANT TO MY FAMILY. I HAD LOST MY PARENTS TO DETACH, MY SON TO A FAILED MARRIAGE. ALL MY DREAMS AND AMBITIONS ENGULFED AND BURIED. I HAD LOST PRACTICALLY EVERYTHING. IT DAWNED TO ME THAT I HAVE NO LIFE LEFT TO LIVE THAT WAS HOW MUCH I HAD PAID FOR BEING DELINQUENT.

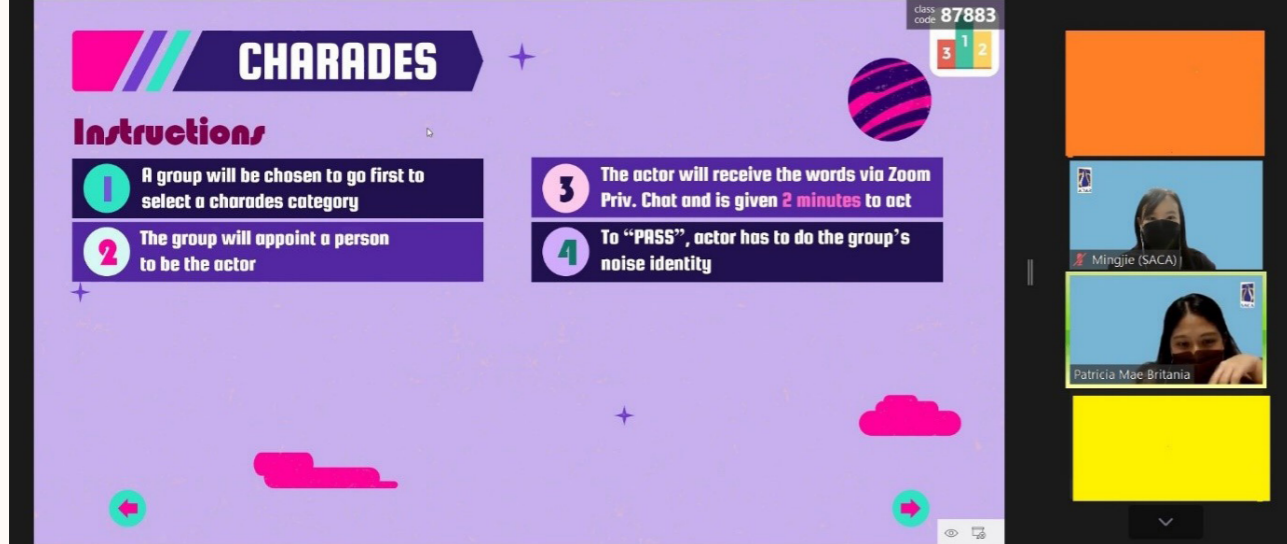
*Amateur Category - 1st Prize Winner*

#### RESILIENT

IT DOES NOT MEAN RESILIENT PEOPLE DO NOT EXPERIENCE STRESS, EMOTIONAL UPHEAVAL OR SUFFERINGS. THEY DO EXPERIENCE IT BUT RATHER THAN LETTING NEGATIVITY BE THE BETTER OF THEM, THEY TAP INTO THEIR STRENGTHS AND SUPPORT SYSTEMS TO OVERCOME CHALLENGES.

BEING RESILIENT IS HOW THEY WORK THROUGH THE PROBLEMS. YOU KNOW YOU HAVE A PROBLEM, BE PATIENT, CLEAR YOUR MIND AND START THINKING OF POSSIBLE SOLUTIONS FOR THE PROBLEM. CULTIVATE A BELIEF IN YOUR ABILITY TO COPE. BELIEVE THAT YOU CAN DO IT AND SEE YOURSELF DOING IT. PICTURE IT IN YOUR MIND AND MOST IMPORTANTLY DO NOT WORRY ABOUT GETTING HELP.

*Amateur Category - Consolation Prize Winner*



Charades segment

## YEAR END VIRTUAL EVENT – GAMES NIGHT

The ESP team celebrated the end of yet another thriving year with 12 ESP student-clients through a night of games held online on 28 December 2021.

Facilitated by the ESP team, student-clients were split into three teams to compete in games such as Minute-To-Win-It, charade and fun quizzes. Prizes for the winning team consisted of e-Capita vouchers worth \$100.

The event concluded with a yearly ESP tradition that invites student-clients to pen a letter to themselves with their goals set for the year ahead. Letters that were written the year before were also mailed to them to allow them to reflect on the past year.



Year-end event e-invite

SUCCESS IS NOT FINAL; FAILURE IS NOT FATAL. IT IS THE COURAGE TO CONTINUE THAT COUNTS.

I GUESS THIS QUOTE REFLECTS MY JOURNEY AFTER MY RELEASE AND GETTING THE SUPPORT FROM SACA. MORE OFTEN THAN NOT, WHEN EX-INMATES ARE RELEASED, I REALISE THAT THEY THINK THAT THEIR LIVES ARE DOOMED TO FAIL. I REALISED THAT FOR ME TO BREAK THAT STIGMA, I NEEDED TO CONTINUOUSLY WORK TOWARDS UPGRADING MYSELF, GET A DEGREE AND SECURE A GOOD JOB. I AM LUCKY ENOUGH TO HAVE THE SUPPORT OF SACA AND THE PROGRAMME FUNDERS TO HELP ME REALISE MY GOALS. THANK YOU SACA AND FUNDERS FOR HELPING ME PURSUE MY GOALS!

RAHIM\*, 39, A PART-TIME DIPLOMA STUDENT IN BUSINESS ADMIN AND MANAGEMENT

*After his release, Rahim reflected back on his journey and started making plans for himself. He realised the stigma of failing that a lot of ex-offenders carried with themselves and decided that he wanted something different. He sought support from SACA and enrolled in the Education Support Programme to pursue his educational journey.*

*\*Name has been changed to protect the privacy of the client*

# volunteer after-care programme (vap)

## BUILDING THE FOUNDATION FOR STRONG SOCIAL SUPPORT

Social acceptance plays a key role in reintegration. Oftentimes, one of the challenges clients face when adapting back into society is the lack of prosocial peers to lean on for support and guidance. The Volunteer After-Care Programme (VAP) provides clients with the opportunity to tap on alternative social support and build new connections with our committed volunteers.

SACA recruits and trains Volunteer After-Care Officers (VAOs) to assist our clients under our Volunteer After-Care Programme, complementing other initiatives for them and their families that are conducted by our full-time case managers.

Under the VAP, volunteers are involved in these areas:

- **Befriending** – being a friend to ex-offenders as they rebuild their lives
- **Initiative for Incarcerated Mothers and Affected Children (IIMAC)** – helping caregivers and children whose mother has been imprisoned.

## FORGING AHEAD WITH COVID-19: MAKING THE BEST OF WHAT WE HAVE

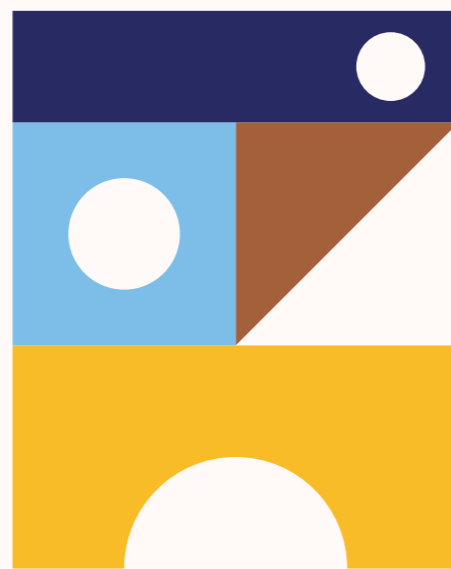
With safe management measures still in place over the last year, volunteers have continued their interactions with clients through digital means. Undeniably, the role of being a volunteer revolves a lot around relationship building. With face-to-face interactions taking a pause, connecting with clients has been more challenging as the experience online naturally does not match up to the power of human connection. Nevertheless, our dedicated pool of volunteers pressed on and adapted their skills to ensure that clients and their families still receive the support they need, be it through phone calls, video calls or e-letters.

Our collaborative relationship with Singapore Prison Service has also contributed to the smooth running of both Befriending and IIMAC, with prison officers ensuring that the VAP team were still able to secure virtual sessions with clients.



VOLUNTEERING DURING THE PANDEMIC PERIOD HAS ALTERED MY PERCEPTION - THAT IT IS STILL VERY MUCH EFFECTIVE AND IMPORTANT TO SUPPORT CAREGIVERS EMOTIONALLY AND INFORMATIONALLY THROUGH THE PHONE CALLS. WHETHER IT'S FACE-TO-FACE OR OVER THE PHONE, I CONTINUED TO AFFIRM THE CAREGIVERS' RESILIENCE AND FOUND THAT ALL THIS HAD DEVELOPED MY SOCIAL SKILLS FURTHER.

CLARA (VOLUNTEER WITH SACA SINCE 1998)



## IIMAC

Since March 2020, all IIMAC home visits have been substituted with phone or video call interviews, with the exception of cases that were assessed to be of higher risk. Despite being unable to connect with the families face-to-face, the volunteers persevered in building rapport with caregivers over the phone to support them through these challenging times.

While some volunteers acknowledged the limitation of tele-calls, they remained optimistic and were willing to work through the adjustments so as to ensure that caregivers would not have to journey alone. In addition to this, volunteers also shared that carrying out IIMAC volunteer work during the pandemic pushed their personal growth in several areas.

## BEFRIENDING

Since the start of the pandemic, our volunteer befrienders have been connecting with clients in-care through e-letter writing and weekend phone calls. Once clients are released, volunteer befrienders continue to stay connected with clients through text messages and phone or video calls. Despite the lack of physical contact, our volunteers have shown their dedication by continuously finding new ways to build rapport and maintain contact with their clients virtually.

Our volunteers have befriended a total of 102 clients this year. We are grateful for the support of our volunteers and hope to continue serving more clients in the coming year!

IT IS A LITTLE CHALLENGING BUT NOT IMPOSSIBLE. JUST NEED TO TRY HARDER TO BE PERSONAL.

RAYMOND (VOLUNTEER WITH SACA SINCE 2018)

**IIMAC CASE STUDY: MDM P**

The IIMAC team continued to facilitate referrals to social service agencies to help address the needs of the families. One successful example is that of Mdm P:

Mdm P was separated from her three children upon incarceration.

All three children were placed under the care of their aunt-in-law, Ms N. She struggled with caregiving stress as none of the children were cooperative in the beginning. Moreover, she was also handling the responsibility of taking care of her parents and could not be supported by her husband, as he had to work two jobs in order to financially support the family.

Ms N remained hopeful that her relationship with the children and the situation would improve. Though it gradually did, it was a challenge for her to manoeuvre around her caregiving responsibilities and find the space or time to recharge.

It was especially tough on days when the children displayed behavioural problems at home. She was reluctant to approach agencies as she did not feel that she could benefit. However, after IIMAC offered her a chance to be referred to a family service centre, Ms N took a courageous step to receive the help that she now finds meaningful

for both herself and the entire family. She is currently receiving support from the family service centre, as well as guidance and resources that help her acquire and grow her parenting skills.

The case concluded with the family service centre actively following up with Ms N to support her in her caregiving responsibilities. Ms N expressed her gratitude to her IIMAC volunteer.

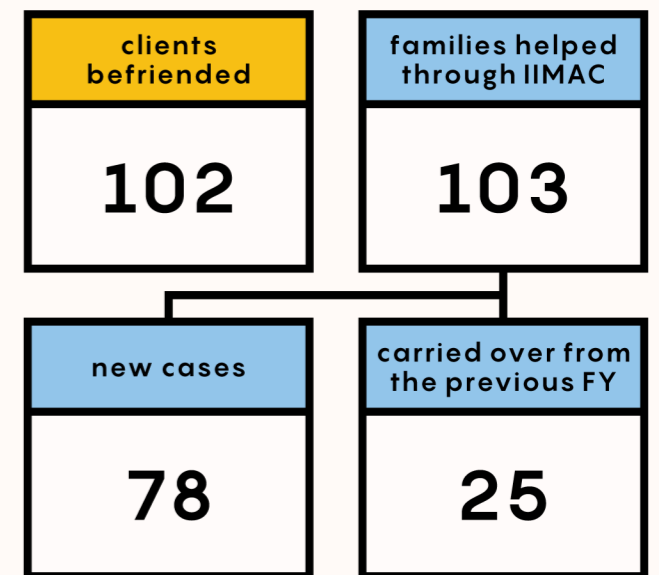
THANK YOU FOR YOUR CARE AND GUIDANCE. I HOPE YOU WILL CONTINUE TO HELP FAMILIES LIKE US. YOUR WILLINGNESS TO GO THE EXTRA MILE TO DO SO MUCH FOR ALL OF US SAYS ALOT ABOUT YOURSELF AS A PERSON. WITH YOU HERE TO LESSEN OUR LOADS, IT REALLY MADE IT EASIER FOR ME TO SEEK HELP FROM RELEVANT ORGANISATIONS, WHICH IS SOMETHING THAT I AM NOT FAMILIAR WITH.

I HAVE TRUST ISSUES AND I'M NOT A VERY OPEN PERSON, SO I'M GLAD THAT YOU HANDLED MY CASE!

MS N, HEALTH PRODUCT DISTRIBUTOR

**237  
Total  
Volunteers**

**205  
Total Clients  
Served**





# EVENTS FOR VOLUNTEERS

## VOLUNTEER ENGAGEMENT

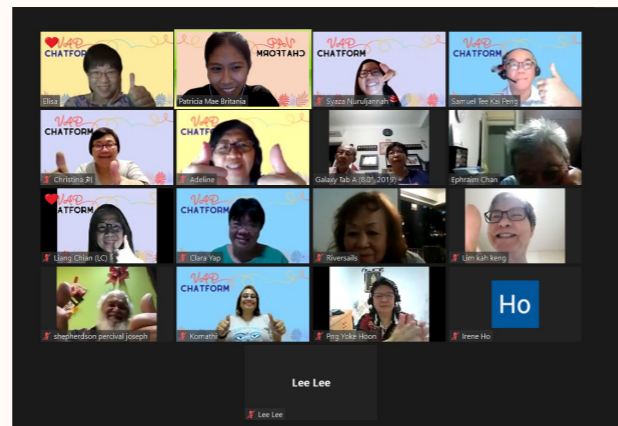
Volunteers play a huge role in supporting SACA's services to clients. Beyond their individual roles in Befriending and IIMAC, they are also powerful advocates for clients in their own communities – be it at their workplace, in their neighbourhood or amongst their friends and families. While connecting with volunteers online continued to be the norm, we definitely treasured the occasional face-to-face meetings for projects or when volunteers simply dropped by our office to say “hi” (while maintaining a safe distance, of course!).



Volunteers coming by to SACA to say hi and help with food ration

## MONTHLY CHATFORMS

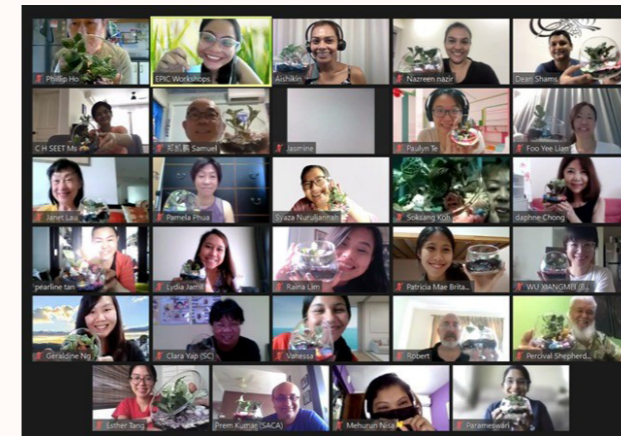
Since August 2021, SACA has been staying in touch with volunteers through monthly Chatforms. These monthly chats evolved from being a platform to socialise and talk to opportunities for volunteers to learn from each other and hear from others involved in the aftercare sector.



Volunteers at monthly chatforms

## TERRARIUM-MAKING WORKSHOP

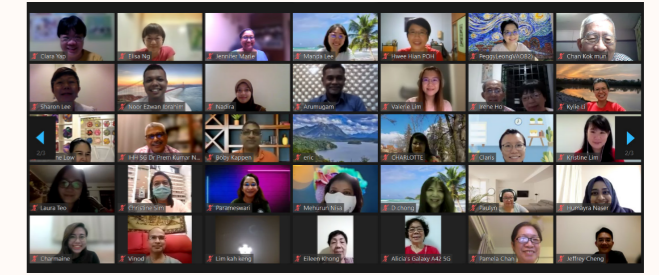
The VAP team organised a mid-year check-in with the volunteers in July 2021. A virtual terrarium workshop was organised for volunteers to catch up, decompress and bond with each other from the comfort of their very own homes.



Posing with our terrariums!

## APPRECIATION NIGHT 2021

As part of our yearly celebration for volunteers, we had an evening of fun, laughter and enlightenment on Zoom in October 2021! Over 90 people attended and included SACA's patron, Chief Justice Sundaresh Menon, whom we had the privilege of getting to know better through a fireside chat. The evening ended with our attendees laughing through a segment by one of Singapore's most prominent comedians, Kumar.



An enjoyable evening with volunteers

## APPRECIATION GIFT PACKS

To show our appreciation for the hard work and commitment shown by our active volunteers, the VAP team put together a specially curated gift pack made of comforting snacks and a card.



One of our volunteers with the gift pack

# training

## STRENGTHENING CAPABILITIES IN THE AFTERCARE SECTOR

Facilitating offender rehabilitation and reintegration is a complex task that requires a coordinated throughcare approach involving the Government, aftercare agencies and community partners. One of the ways that SACA supports this process is by providing training for volunteers and professionals in the aftercare sector.

Through training, we endeavour to equip volunteers and professionals with the skills and mindset needed to support clients in their desistance and eventual reintegration.

In lieu of the continued digital pivot brought about by the pandemic, we looked at creative ways of carrying out training through various online platforms. This included our first forays organising webinars and creating e-learning content for volunteers. Additionally, we collaborated with Singapore Prison Service and the CARE Network Secretariat to roll out online training for helping professionals in the aftercare sector; an initiative which was particularly well received.



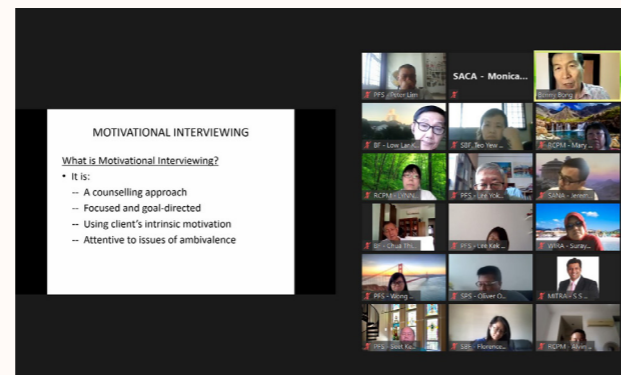
# TRAINING FOR VOLUNTEERS

## DEVELOPMENTAL PRISON TRAINING (DPT)

Revolving around themes related to supporting clients' reintegration needs, we conducted a series of one- and two-day courses for prison volunteers. The topics covered for the year include:

1. Motivational Interviewing - Basic Skills Level
2. Effective Management of Conflict with Inmates (Incare & Aftercare)
3. Effective People Helping Skills
4. Working with Families of the Incarcerated
5. Self-Care - How to Prevent & Address Compassion Fatigue
6. Facilitation Skills for Offender Groups
7. Building a More Effective Befriending Relationship with the Inmates (Incare & Aftercare)
8. Motivational Interviewing (MI) - Intermediate Skills Level
9. Understanding and Responding to Emotions in People Helping
10. Working with Addictions in the Aftercare
11. Offender Rehabilitation in Singapore Prison Service
12. Anger & Addiction - The Troublesome Pair

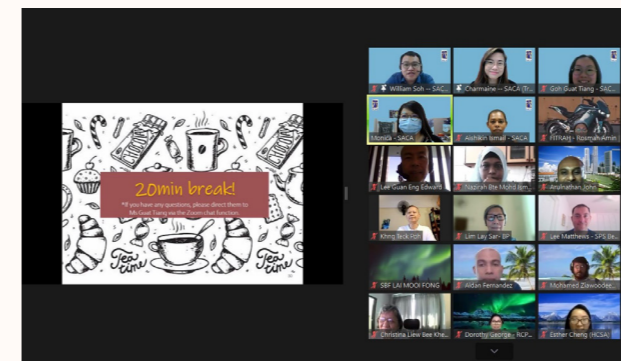
For the year in review, a total of 333 volunteers completed the DPT courses.



*Developmental Prison Training by Benny Bong*

## WEBINAR ON BEFRIENDING

With the support of Singapore Prison Service, we conducted a webinar on 'Befriending in Aftercare' in October 2021. The webinar catered to 119 volunteer befrienders across 16 agencies. Our caseworkers, Mr William Soh and Ms Charmaine Teh, shared about the principles of befriending and the skills involved in the process. The webinar was well-received by the participants, citing that it was informative and very relevant to their work as volunteers.

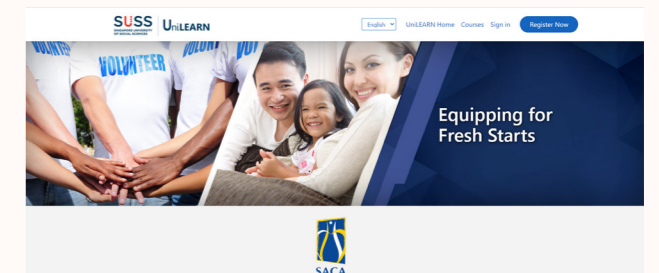


*Befriender webinar*

## E-LEARNING COURSE ON BEFRIENDING

Following the e-learning course titled 'The Risk-Need-Responsivity (RNR) Approach to Offender Rehabilitation in Singapore' offered in 2020, a course focusing on befriending was launched in collaboration with SUSS UniLEARN.

Launched in March 2022, 'Befriending for Reintegration: Making Connections for a Fresh Start' provides course participants with a comprehensive overview of befriending and covers useful strategies that can help manage common challenges in the process. Ongoing at the time of this report, the course caters to current volunteers as well as individuals who are looking to support aftercare beneficiaries in the near future.



*e-learning course on befriending*



# TRAINING FOR PROFESSIONALS

Reliant on a dedicated group of skilled professionals to deliver its core services, the Association appreciates the importance of upskilling the professionals involved in offender rehabilitation. To this end, SACA, together with the Singapore Prison Service, developed and conducted the following pair of foundational courses:

## **CORRECTIONAL AND AFTERCARE LANDSCAPE**

This two-day course provided an overview of the correctional and aftercare landscape in Singapore. During the training, challenges and ways of working with the correctional population made up of various demographics were discussed and explored. The 51 professionals who participated in the training also actively shared their knowledge and experiences working with the offender population.

## **OFFENDER REHABILITATION APPROACHES FOR AFTERCARE PROFESSIONALS**

This two-and-a-half-day course provided 33 professionals with an understanding of the two dominant offender rehabilitation approaches in the correctional setting, specifically looking at the Risk-Need-Responsivity (RNR) model and desistance theories. Participants learned how to apply these evidence-informed approaches in their intervention work with offenders, so as to mitigate the risk of re-offending and encourage an alternative lifestyle that is prosocial and generative.

## **FORGING AHEAD WITH COVID-19: WORKING THROUGH THE CHANGES**

Training is one of the many areas that has been significantly impacted by covid-19. Prior to its onset, all training was exclusively delivered in-person but with the pandemic related safety measures in place indefinitely, all training pivoted online.

Adapting to covid-19 over the past year has been a period of much adjustment for the organisers, trainers as well as participants. Nonetheless, the volunteers continued to display an eagerness to learn and actively took part in online sessions'. Their passion to support clients even in the midst of a global health crisis is indeed admirable.

In spite of the challenges posed by the pandemic, experimenting with different modalities of training has been a fruitful experience that has stretched the creative capacities of the organising team. Despite the end of an era and being unsuccessful in its bid to continue to provide DPT training for prison volunteers, supporting the training needs of volunteers and professionals in the aftercare sector remains a priority for SACA. The team will continue to forge ahead in developing new training courses and explore opportunities for collaboration with SPS as well as community partners.

THE TRAINING HAS ALLOWED ME TO LEARN THROUGH OTHERS' EXPERIENCES AND CONTRIBUTIONS. IT ALSO FACILITATED MY UNDERSTANDING AND APPRECIATION OF THE SECTOR'S ECOSYSTEM AND THE IMPACTFUL WORK DONE BY THE VARIOUS PLAYERS. SUCH INVOLVEMENT THROUGH TRAINING HAS DEEPENED MY CONVICTION OF VOLUNTEERING AS A KEY LIFE COMPONENT NOT ONLY TO ENRICH MYSELF BUT ALSO TO BE USEFUL TO OTHERS.

MATTHEW SOON, VOLUNTEER WITH SACA

*Matthew attended several Developmental Prison Training courses last year.*

# 15 Training Runs in Total

## 452 Volunteers Trained

**Developmental  
prison training  
(classroom)**

Training run	Volunteers trained
01	32

**Developmental  
prison training  
(zoom)**

Training run	Volunteers trained
11	301

**e-learning  
course**

Training run	Volunteers trained
01	119

## 84 Professionals Trained

**Correctional  
and Aftercare  
Landscape  
Training**

Training run	Volunteers trained
01	51

**Offender  
Rehabilitation  
Approaches for  
Aftercare  
Professionals  
Training:**

Training run	Volunteers trained
01	33

# STAFF DEVELOPMENT THROUGH TRAINING

In addition to individual and group supervision support, our staff involved in case work also attend courses and seminars in efforts to upgrade their skills and expertise.

## CASEWORK & COUNSELLING

1. CARE Network Summit 2021
2. CARE Network's Inaugural Offender Rehabilitation Approaches training course
3. Certificate in Supervision for the Social Services (Basic)
4. Certificate in Supervision for the Social Services (Intermediate)
5. CJSW Chapter Sharing Session on "Social Work & The Criminal Courts"
6. Community of Practice Webinar: Employment Matters within Charities
7. Corrections and Aftercare Landscape Training Course (A CARE Network Initiative)
8. Conversations on Singapore Women's Development
9. Developing Your Volunteers for Growth and Progression
10. Enhancing Safety and Building Resilience in our Children and Youth
11. Eliciting Change Talk! Motivational Interviewing for Addiction Change

12. Foundation Module In Mental Health For Social Workers
13. Group Clinical Supervision
14. Law Awareness Webinar on Syariah Law
15. Law Works: Workplace Bullying
16. Learning Journey - CNB Talk on Preventive Drug Education Sharing
17. IMH Webinar Series: Mental Health in Asia
18. Intentional Interviewing & Counselling
19. Integrating Care: Depression, Anxiety and Physical Illness
20. JCU Pop Science Series - Psychology of Racism and Prejudice
21. Mental ACT Symposium 2021 - Panel 2: Behavioural Addictions: Beyond Alcohol and Drug
22. Professional Certificate in Group Work by NSCWF Foundation
23. Rehabilitation and Re-Integration Needs of Former Drug Offenders
24. SANA Webinar Series: The Inner World – Struggles and Successes of Female Drug Offenders
25. Strengthening Relationship Through Restorative Practices in Prisons by CJSW Chapter, Sharing Session
26. Singapore Mental Health Conference 2021 (Virtual Event)
27. SPS Learning Festival 2021
28. Supervision of Supervision
29. Suicide Intervention Skills Workshop
30. Teaching Students Who Have Suffered Complex Trauma
31. The Social Work Supervision Seminar 2021
32. Training on Systemic Interventions with Offenders and their Families
33. Window on Addictions Course
34. Youth Justice

## OTHERS

1. Basic Excel Training by Nielsen IQ
2. Building Resilience in the Social Service Sector Using Technology
3. Compliance with the Personal Data Protection Act 2012 (PDPA)

# YEARS OF SACA, **65** YEARS OF DEDICATION

## Our History & Heritage



A crowd gathers outside the SACA building for its official opening in 1960.



Associate Professor Ho Peng Kee, Chief Justice Sundaresh Menon and SACA Chairman Jeffery Beh at the 60th Anniversary Gala Dinner. Associate Professor Ho is the previous Patron of SACA, and opened the newly refurbished SACA building in 2003.

## Our Commitments to Clients



Case manager Claris in a counselling session with a female client.

Since its inception in 1956, SACA has been on a continuous path of serving ex-offenders and their families in meaningful ways. 65 years on, we commemorate the pillars that have shaped SACA's ethos:



A case manager facilitating group discussion during a community service event.

# Our Dedicated Team



"People" and "Purpose" drive the work of the organization. Staff's belief in the cause helps to provide the best services for our clients.

# Our Valued Partnerships



Much of SACA's journey has been accompanied and supported by esteemed partners such as the Singapore Prison Service, CARE Network and the State Courts.



SACA believes in fostering growth through knowledge and experiences shaped by training and learning journeys.

# Our Vow to Growth

# Our Promise to Build Awareness



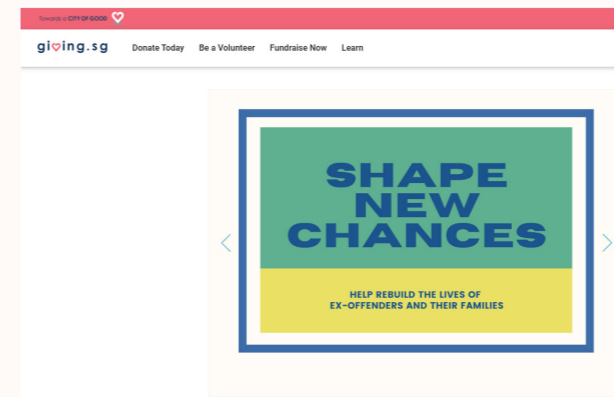
The annual Charity Film Premiere is one of the ways in which SACA connects with the community to build awareness and raise funds for programmes and services dedicated to clients and their families.



# events & happenings

## SUSTAINING THROUGH DIGITAL MEANS

With in-person events put on hold, we had to give our annual charity film screening a miss but continued focusing our fundraising efforts through a digital campaign. Thanks to the support of generous donors and Lee Foundation, we raised \$336, 525 through our Giving. Sg campaign.



## COMMUNITY SERVICE 2021: PROJECT GOOD MORNING



How to have a safe, and meaningful community service day event in these extraordinary times of the pandemic? Take it digital!

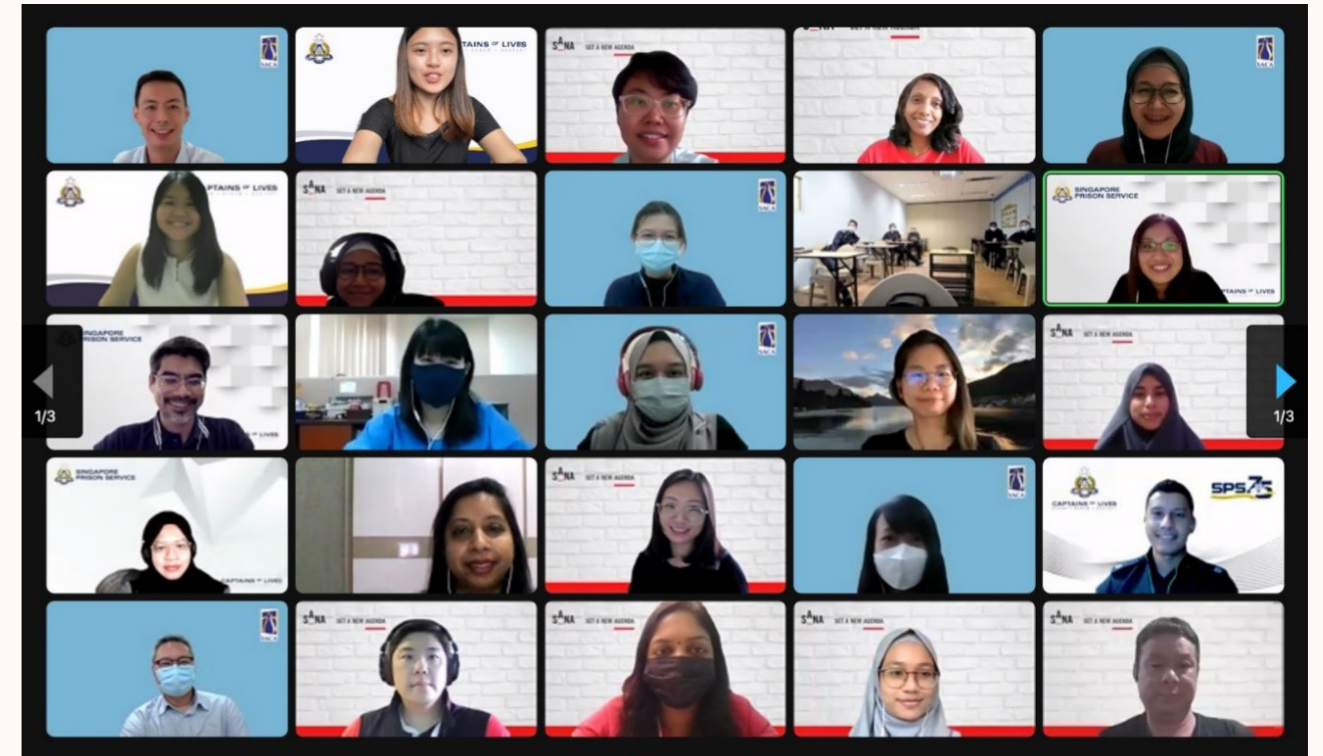
From October to November 2021, staff, clients, volunteers, and partners “joined hands” to craft beautifully heartfelt and encouraging messages. These were then made available to the larger community to share on WhatsApp and social media platforms. See if you can spot Chief Justice Sundaresh Menon’s contribution on our official IG account @saca\_1956.



**STEPPING UP DIGITAL EFFORTS:  
MICROSOFT EXCEL CONSULTING SESSION WITH NIELSENIQ**

As we move into a space where a significant portion of our work is carried out online, there is an apparent need for our staff to be equipped with the relevant digital skills.

Some of our staff had the privilege of attending a Microsoft Excel consulting session with NielsenIQ, where they acquired specific skills and knowledge that would help them better meet SACA's operational needs. They learned ways to be more efficient in organising and processing data, which is one of the biggest components in our work.



**COMING TOGETHER: DRC-SACA-SANA DIALOGUE**

In the spirit of collaboration and improving support for ex-offenders, staff from Singapore Prison Service, Singapore Anti-Narcotics Association, and SACA convened for a dialogue on the programmes and services provided by their respective organisations.

Aside from having the opportunity to network and interact with one another, participants found the session helpful as it gave them a better understanding of the support available across organisations and how these can complement each other in the aftercare landscape.

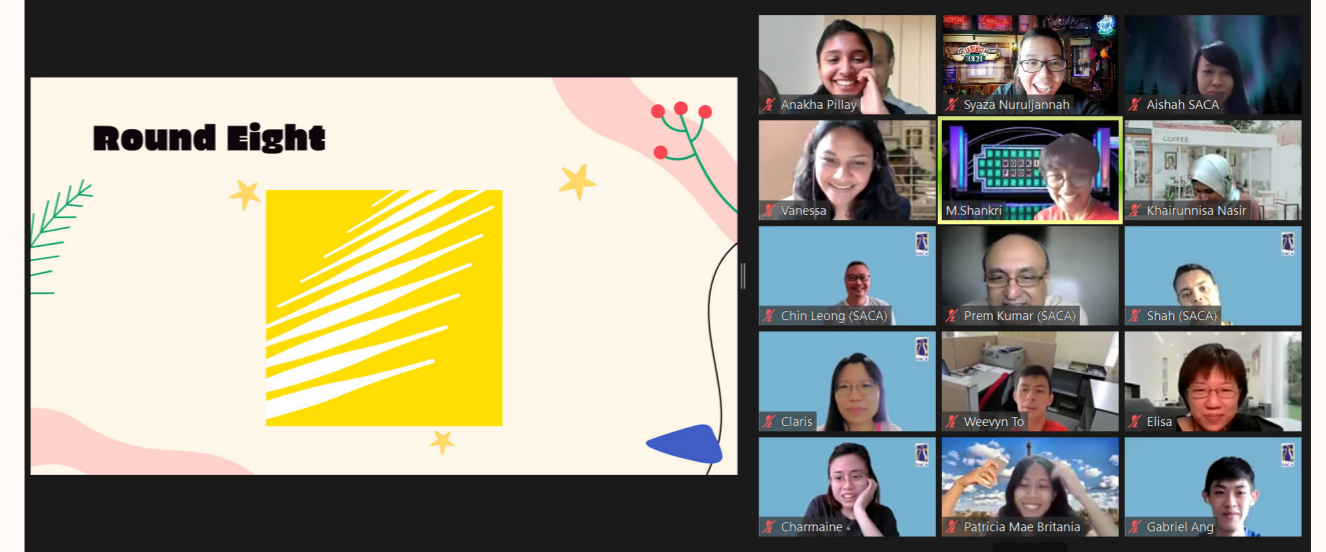
# KEEPING THE TEAM SPIRIT GOING

With split team arrangements set as default for most of the year, the staff welfare team came up with engaging ways of coming together online and keeping the team spirit up through a variety of fun activities.



## GAME SHOW MADNESS

On 12 July 2021, the staff gathered for three game shows in one! Split into different groups, teams competed against each other to score the highest points and win prizes. From trivia to singing lyrics of songs and more, the event was a burst of fun energy that definitely unearthed the competitive yet humorous side of many.



## GETTING QUIZZED UP

While social distancing measures have made it hard for team members to get to know each other in person over the last few months, the staff welfare team still wanted to ensure that time was set aside for bonding. Through a quiz, staff were invited to share anecdotes, embarrassing moments and interesting facts about themselves. The team came together online and enjoyed getting to know one another more.

## YEAR-END CELEBRATION

The team came together once again to mark the end of 2021. We kicked off the event with a special workshop! Led by a facilitator, the team learned to make their own ceramic coasters from scratch. It was a therapeutic experience that gave staff some down-time to get their creative juices flowing. The second part of the celebration involved a 'Secret Santa' gift exchange amongst staff while putting on the funkiest headgear made of random objects at home.



# financial statements

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**STATEMENT BY MEMBERS OF THE MANAGEMENT COMMITTEE**  
**For the financial year ended 31 March 2022**

The management committee is pleased to present the statement to the members with the audited financial statements of the Association for the financial year ended 31 March 2022.

**1. Opinion of the management committee**

In the opinion of the management committee,

- (i) the financial statements of the Association are drawn up so as to give a true and fair view of the financial positions of the Association as at 31 March 2022 and the financial performance of the business, changes in equity and cash flows of the Association for the financial year then ended on that date, and
- (ii) at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

On behalf of the management committee,



Jeffrey E.S. Beh  
Chairman



Roy Neighbour  
Honorary Treasurer



Jennifer Marie  
Honorary Secretary

7 July 2022

**INDEPENDENT AUDITORS' REPORT**  
**TO THE MEMBERS OF SINGAPORE AFTER-CARE ASSOCIATION**  
**For the financial year ended 31 March 2022**

**Report on the Financial Statements**

We have audited the financial statements of Singapore After-Care (the Association), which comprise the statement of financial position as at 31 March 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Singapore Charities Act (Chapter 37), the Societies Act (Chapter 311) and Financial Reporting Standards in Singapore (FRSs) so as to give a true and fair view of the financial position of the Association as at 31 March 2022 and of the financial performance, changes in equity and cash flows of the Association for the year ended on that date.

**Basis for Opinion**

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

We are independent of the Association in accordance with the Accounting and Corporate Regulatory Authority (ACRA) Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities (ACRA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code.

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

**Other Information**

Management is responsible for the other information. The other information comprises the Directors' Statement but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Responsibilities of Management Committee 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 Act and FRSs, 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; and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair financial statements and to maintain accountability of assets.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

**INDEPENDENT AUDITORS' REPORT  
TO THE MEMBERS OF SINGAPORE AFTER-CARE ASSOCIATION  
For the financial year ended 31 March 2022**

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The management committee's responsibilities include overseeing the Association's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**Report on Other Legal and Regulatory Requirements**

In our opinion, the accounting and other records required by the Act to be kept by the Association have been properly kept in accordance with the provisions of the Act.

The fund-raising appeals held during the year ended 31 March 2022 have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Act and proper accounts and other records have been kept of the fund-raising appeal.

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

**INDEPENDENT AUDITORS' REPORT  
TO THE MEMBERS OF SINGAPORE AFTER-CARE ASSOCIATION  
For the financial year ended 31 March 2022**

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- (a) the Association has not used the donation moneys in accordance with its objectives as required under regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- (b) the Association has not complied with the requirements of regulation 15 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations.

The engagement partner on the audit resulting in this independent auditor's report is Ng Yong Yi.



K. S. NG & CO  
Public Accountants and  
Chartered Accountants  
Singapore

7 July 2022

**SINGAPORE AFTER-CARE ASSOCIATION**

**INCOME & EXPENDITURE STATEMENT**  
For the financial year ended 31 March 2022

	Note	2022 SGD	2021 SGD
<b>INCOME</b>			
<b>Unrestricted funds</b>	4,6	544,602	895,097
<b>Restricted funds</b>			
Voluntary income	4,6	1,768,527	2,095,229
Investment income	4,6	109	109
<b>Total Income</b>		<u>2,313,238</u>	<u>2,990,435</u>
<b>EXPENDITURE</b>			
<b>Unrestricted funds</b>			
Governance cost	5,7	(405,742)	(371,744)
<b>Restricted funds</b>			
Cost of generating voluntary income	5,7	(147,485)	(179,417)
Governance cost	5,7	(1,591,579)	(1,293,110)
<b>Surplus transferred to accumulated funds</b>		<u>168,432</u>	<u>1,146,164</u>
<b>Allocation of surplus</b>			
Unrestricted funds	5,7	138,860	523,353
Restricted funds	5,7	29,572	622,811
<b>Total surplus</b>		<u>168,432</u>	<u>1,146,164</u>

The accompanying notes form an integral part of these financial statements

**SINGAPORE AFTER-CARE ASSOCIATION**

**STATEMENT OF COMPREHENSIVE INCOME**  
For the financial year ended 31 March 2022

	2022 SGD	2021 SGD
<b>Surplus For The Year</b>	168,432	1,146,164
<b>Other Comprehensive Income</b>	-	-
<b>Other Comprehensive Income, Net of Tax</b>	-	-
<b>Total Comprehensive Income For The Year</b>	<u>168,432</u>	<u>1,146,164</u>

The accompanying notes form an integral part of these financial statements

**SINGAPORE AFTER-CARE ASSOCIATION**

**STATEMENT OF FINANCIAL POSITION**

As at 31 March 2022

	Note	2022 SGD	2021 SGD
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	10	459,481	482,101
<b>Total non-current assets</b>		<u>459,481</u>	<u>482,101</u>
<b>Current assets</b>			
Trade and other receivables	11	120	451,977
Prepayments		808	911
Cash and cash equivalents	12	2,882,564	2,234,096
<b>Total current assets</b>		<u>2,883,492</u>	<u>2,686,984</u>
<b>Total assets</b>		<u>3,342,973</u>	<u>3,169,085</u>
<b>FUNDS AND LIABILITIES</b>			
<b>FUND</b>			
<b>Unrestricted funds</b>			
General fund	8	1,522,686	1,383,826
<b>Restricted funds</b>			
Volunteer After-Care Programme	8	198,895	304,013
Training & research	8	234,361	298,339
Case Management	8	862,501	716,949
Good Samaritan Reintegration Assistance Scheme (Formerly named as Ex-Offender Assistance Scheme)	8	29,856	55,843
Education Support Programme	8	74,761	48,367
Financial Assistance Fund	8	2,569	321
Lee Foundation Education Assistance Scheme	8	91,132	18,004
MILK Back-to-School Allowance Programme	8	-	13,915
General Education Fund	8	237,061	245,813
<b>Total Restricted funds</b>		<u>1,731,136</u>	<u>1,701,564</u>
<b>Total fund</b>		<u>3,253,822</u>	<u>3,085,390</u>
<b>Current liabilities</b>			
Trade and other payables	13	44,151	38,695
Contract liabilities	14	45,000	45,000
<b>Total current liabilities</b>		<u>89,151</u>	<u>83,695</u>
<b>Total liabilities</b>		<u>89,151</u>	<u>83,695</u>
<b>Total fund and liabilities</b>		<u>3,342,973</u>	<u>3,169,085</u>

The accompanying notes form an integral part of these financial statements

**SINGAPORE AFTER-CARE ASSOCIATION**

**STATEMENT OF CHANGES IN ACCUMULATED FUNDS**

For the financial year ended 31 March 2022

	Unrestricted Funds SGD	Restricted Funds SGD	Total Funds SGD
<b>Association</b>			
<b>2021</b>			
<b>Beginning of financial year</b>	860,473	1,078,753	1,939,226
Surplus for the year	523,353	622,811	1,146,164
<b>End of financial year</b>	<u>1,383,826</u>	<u>1,701,564</u>	<u>3,085,390</u>
<b>2022</b>			
<b>Beginning of financial year</b>	1,383,826	1,701,564	3,085,390
Surplus for the year	138,860	29,572	168,432
<b>End of financial year</b>	<u>1,522,686</u>	<u>1,731,136</u>	<u>3,253,822</u>

The accompanying notes form an integral part of these financial statements



**SINGAPORE AFTER-CARE ASSOCIATION**

**STATEMENT OF CASH FLOWS**

For the financial year ended 31 March 2022

	2022 SGD	2021 SGD
<b>Surplus/(Deficit) before tax</b>	168,432	1,146,164
<b>Adjustments for</b>		
Depreciation expense	35,680	33,773
<b>Total adjustments</b>	35,680	33,773
<b>Operating cash flows before changes in working capital</b>	204,112	1,179,937
<b>Changes in working capital</b>		
Trade and other receivables	451,857	(332,107)
Prepayment	103	1,192
Trade and other payables	5,456	(232)
Contract liabilities	-	(111,235)
<b>Total changes in working capital</b>	457,416	(442,382)
<b>Cash flows from operations</b>	661,528	737,555
<b>Net cash flows from operating activities</b>	661,528	737,555
<b>Cash flows from investing activities</b>		
Purchase of property, plant & equipment	(13,060)	(15,186)
<b>Net cash flows (used in) investing activities</b>	(13,060)	(15,186)
<b>Cash flows from financing activities</b>		
Fixed deposit pledged	(3,527)	(627)
<b>Net cash flows (used in) financing activities</b>	(3,527)	(627)
Net increase in cash and cash equivalents	644,941	721,742
<b>Cash and cash equivalents</b>		
Beginning balance	2,083,479	1,361,737
<b>Ending balance</b>	2,728,420	2,083,479

The accompanying notes form an integral part of these financial statements

**SINGAPORE AFTER-CARE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

For the financial year ended 31 March 2022

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

**1. Association information**

Singapore After-Care Association (SACA) is an Association incorporated and domiciled in Singapore.

The registered office and principal place of activities of Singapore After-Care Association is located at 81 Dunlop Street Singapore 209408.

The objectives of the Association are to provide for the welfare, rehabilitation and counselling services of discharged prisoners after their release.

**2. Significant accounting policies**

**2.1 Basis of preparation**

These 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.

The financial statements are presented in Singapore Dollars.

**2.2 Changes in accounting policies**

The accounting policies adopted are consistent with those of the previous financial year except in the current financial year, the Association has adopted all the new and revised FRS and Interpretations of FRS ("INT FRS") that are mandatory for application for the financial year.

The adoption of these new or amended FRS and INT FRS did not result in substantial changes to the Company's accounting policies and had no material effect on the financial performance or position of the Company.

**2.3 Standards issued but not effective**

The Association has not adopted the following FRS and INT FRS that have been issued but not yet effective.

	Effective for annual periods beginning on or after
FRS 117 Insurance Contracts	1 January 2023
<b>Amendments</b>	
Amendment to FRS 116: Covid-19-Related Rent Concessions beyond 30 June 2021	1 April 2021
Amendments to FRS 103: Reference to the Conceptual Framework	1 January 2022
Amendments to FRS 16: Property, Plant and Equipment—Proceeds	1 January 2022

## NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

before Intended Use	
Amendments to FRS 37: Onerous Contracts—Cost of Fulfilling a Contract	1 January 2022
Annual Improvements to FRSs 2018-2020	1 January 2022
Amendments to FRS 117	1 January 2023
Amendments to FRS 117 Insurance Contracts	1 January 2023
Amendments to FRS 1: Classification of Liabilities as Current or Non-current	1 January 2023
Amendments to FRS 1 and FRS Practice Statement 2: Disclosure of Accounting Policies	1 January 2023
Amendments to FRS 8: Definition of Accounting Estimates	1 January 2023
Amendments to FRS 12: Deferred Tax related to Assets and Liabilities arising from a Single Transaction	1 January 2023
Amendments to FRS 110 and FRS 28 Sale or Contribution of Assets between an Investor and its Associate or Joint venture	Date to be determined

The management committee expect that the adoption of the FRS and INT FRS above will have no material impact on the financial statements in the period of initial application.

**2.4 Property, plant and equipment**

All items of property, plant and equipment are initially recorded at cost. Subsequent to recognition, property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation of an asset begins when it is available for use and is computed on a straight-line basis over the estimated useful life of the asset as follows:

Building	30 years
Furniture & fittings	10 years
Office equipment	10 years
Renovation	10 years
Computer & Peripherals	3 years

The residual value, useful life and depreciation method are reviewed at each financial year end, and adjusted prospectively, if appropriate.

**2.5 Impairment of non-financial assets**

The Association assesses at each financial year end whether this is an indication that an asset may be impaired. If any indication exists, or when an annual impairment testing for an asset is required, the Association makes an estimate of the asset's recoverable amount.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs of disposal and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. Where the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Impairment losses are recognised in profit or loss, except for assets that are previously revalued where the revaluation was taken to other comprehensive income. In this case, the

## NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

impairment is also recognised in other comprehensive income up to the amount of any previous revaluation.

A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised previously. Such reversals is recognised in profit or loss unless the asset is measured at revalued amount, in which the reversal is treated as a revaluation increase. Impairment losses relating to goodwill cannot be reversed in future periods.

**2.6 Financial instruments****(a) Financial assets****Initial recognition and measurement**

Financial assets are recognised when, and only when, the Association becomes a party to the contractual provisions of the financial instrument.

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

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

**Subsequent measurement****Investments in debt instruments**

Subsequent measurement of debt instruments depends on the Association's business model for managing the asset and the contractual cash flow characteristics of the asset. The three measurement categories for classification of debt instruments are:

**(i) Amortised cost**

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

**(ii) Fair value through other comprehensive income (FVOCI)**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the asset's cash flows represent solely payment of payments and interest, are measured at FVOCI. Financial assets measured at FVOCI are subsequently measured at fair value. Any gains or losses from changes in fair value of the financial assets are recognised in other comprehensive income, except for impairment losses, foreign exchange gains and losses and interest calculated using the effective interest method are recognised in profit or loss. The

cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment when the financial asset is de-recognised.

(iii) Fair value through profit or loss

Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through profit or loss. A gain or loss on a debt instrument that is subsequently measured at fair value through profit or loss and is not part of a hedging relationship is recognised in profit or loss in the period in which it arises.

**Investments in equity instruments**

On initial recognition of an investment in equity instrument that is not held for trading, the Association may irrevocably elect to present subsequent changes in fair value in OCI. Dividends from such investments are to be recognised in profit or loss when the Association's right to receive payment is established. For investments in equity instruments which the Association has not elected to present subsequent changes in fair value in OCI, changes in fair value are recognised in profit or loss.

**Derivatives**

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured to their fair value at the end of each reporting period. Changes in fair value of derivatives are recognised in profit or loss.

**De-recognition**

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

**(b) Financial liabilities**

**Initial recognition and measurement**

Financial liabilities are recognised when and only when, the Association becomes a party to the contractual provisions of the financial instruments. The Association determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognised initially at fair value plus in the case of financial liabilities not at fair value through profit or loss, directly attributable transaction cost.

**Subsequent measurement**

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

**De-recognition**

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

**2.7 Impairment of financial assets**

The Association recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss and financial guarantee contracts. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Association expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events there are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (A lifetime ECL).

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

For debt instruments at fair value through OCI, the Association applies the low credit risk simplification. At every reporting date, the Association evaluates whether the debt instrument is considered to have low credit risk using all reasonable and supportable information that is available without undue cost or effort. In making that evaluation, the Association reassesses the internal credit rating of the debt instrument. In addition, the Association considers that there has been a significant increase in credit risk when the contractual payments are more than 30 days past due.

The Association considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Association may also consider a financial asset to be in default when internal or external information indicates that the Association is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Association. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

The Association assesses at each reporting date whether there is any objective evidence that a financial asset is impaired.

**(a) Financial assets carried at amortised cost**

For financial assets carried at amortised cost, the Association first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant, or collectively for financial assets that are not individually significant. If the Association determines that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment is, or continues to be recognised are not included in a collective assessment of impairment.

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. If a loan has a variable interest rate, the discount rate for measuring any impairment loss is the current

## NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The impairment loss is recognised in the income statement.

When the asset becomes uncollectible, the carrying amount of impaired financial asset is reduced directly or if an amount was charged to the allowance account, the amounts charged to the allowance account are written off against the carrying value of the financial asset.

To determine whether there is objective evidence that an impairment loss on financial assets has been incurred, the Association consider factors such as the probability of insolvency or significant financial difficulties of the debtor and default or significant delay in payments.

If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed to the extent that the carrying amount of the asset does not exceed its amortised cost at the reversal date. The amount of reversal is recognised in the income statement.

**(b) Financial assets carried at cost**

If there is objective evidence (such as significant adverse changes in the business environment where the issuer operates, probability of insolvency or significant financial difficulties of the issuer) that an impairment loss on financial assets carried at cost has been incurred, the amount of loss is measured as the difference between the asset's carrying amount and the present of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses are not reversed in subsequent periods.

**(c) Available-for sale financial assets**

In the case of equity investments classified as available-for-sale, objective evidence of impairment include (i) significant financial difficulty of the issuer or obligor, (ii) information about significant changes with an adverse effect that have taken place in the technological, market, economic or legal environment in which the issuer operates, and indicates that the cost of the investment in equity instruments may not be recovered; and (iii) a significant or prolonged decline in the fair value of the investment below its costs.

If an available-for-sale financial asset is impaired, an amount comprising the difference between its acquisition cost (net of any principal repayment and amortisation) and its current fair value, less any impairment loss previously recognised in the income statement, is transferred from other comprehensive income and recognised in the income statement. Reversals of impairment losses in respect of equity instruments are not recognised in the income statement; increase in their fair value after impairment are recognised directly in other comprehensive income.

In the case of debt instruments classified as available-for-sale, impairment is assessed based on the same criteria as financial assets carried at amortised cost. However, the amount recorded for impairment is the cumulative loss measured as the difference between the amortised cost and the current fair value, less any impairment loss on that investment previously recognised in profit or loss. Future interest income continues to be accrued based on the reduced carrying amount of the asset, using the rate of interest used to discount the future cash flows for the purpose of measuring the impairment loss. The interest income is recorded as part of finance income. If, in a subsequent year, the fair value of a debt instrument increases and the increases can be objectively related to an event occurring after the impairment loss was recognised in profit or loss, the impairment loss is reversed in the income statement.

## NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

**2.8 Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits, and short-term, highly liquid investments that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value. These also include bank overdrafts that form an integral part of the Association's cash management.

**2.9 Government grant**

Government grants are recognised when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Where the grant relates to an asset, the fair value is recognised as deferred capital grant on the statement of financial position and is amortised to income statement over the expected useful life of the relevant asset by equal annual instalments.

Where loans or similar assistance are provided by governments or related institutions with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as additional government grant.

**2.10 Leases**

The Association assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

**(a) As lessee**

The Association applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Association recognises lease liabilities representing the obligations to make lease payments and right-of-use assets representing the right to use the underlying leased assets.

**Right-of-use assets**

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

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

**Lease liabilities**

At the commencement date of the lease, the Association recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Association and payments of penalties for terminating the lease, if the

## NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

lease term reflects the Association exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

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

The Association's lease liabilities are included in borrowings.

**Short-term leases and leases of low-value assets**

The Company applies the short-term lease recognition exemption to its short-term leases of machinery (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

**(b) As lessor**

Leases in which the Association does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising from operating leases on the Association's investment properties is accounted for on a straight-line basis over the lease terms. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

Any changes in the scope or the consideration for a lease, that was not part of the original terms and conditions of the lease (for example, rent concessions given which were not contemplated as part of the original terms and conditions of the lease) are accounted for as lease modifications.

For operating leases: The Company accounts for a modification to an operating lease as a new lease from the effective date of the modification, recognising the remaining lease payments as income on either a straight-line basis or another systematic basis over the remaining lease term.

For finance leases: The Company applies the derecognition requirements under FRS 109 to recognise the modification or derecognition gains/losses on the net investment in the finance lease.

## NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

**2.11 Revenue**

Revenue is measured based on the consideration to which the Association expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Revenue is recognised when the Association satisfied a performance obligation by transferring a promised good or service to the customer, which is when the customer obtains controls of the good or service. A performance obligation may be satisfied at a point in time or over time. The amount of revenue recognised is the amount allocated to the satisfied performance obligations.

**Membership subscription**

Income from membership subscription is accounted for as income in the year to which they relate.

**Programme fees**

Income from programme fees is recognised on an actual basis over the duration of the programme.

**Interest income**

Interest income is recognised using the effective interest method.

**Rental income**

Rental income from operating leases (net of any incentives given to the lessees) is recognised on a straight-line basis over the lease term.

**Donations**

Income from donations is recognised upon the receipt of the donation in the year to which they relate.

**Grants**

Income from grants is recognised on an actual basis over the duration of the programme.

**2.12 Employee benefits**

Employee benefits are recognised as an expense, unless the cost qualifies to be capitalised as an asset.

**Defined contribution plans**

Defined contribution plans are post-employment benefit plans under which the Association pays fixed contribution into separate entities such as the Central Provident Fund on a mandatory, contractual or voluntary basis. The Association has no further payment obligations once the contributions have been paid.

## SINGAPORE AFTER-CARE ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

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#### 2.13 Accumulated funds

Fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated to specific purposes, if any action of the management. Externally restricted funds may only be utilised in accordance with the purposes established by the source of such funds or through the terms of an appeal and are in contrast with unrestricted funds over which management retains full control to use in achieving any of its institutional purpose. An expense resulting from the operating activities of a fund is charged to that fund. Common expenses, if any, are allocated on a reasonable basis to the funds based on a method most suited to that common expense.

#### 3. Critical accounting judgements, estimates and assumptions

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.

There are no significant assumptions or estimates made at the financial year end that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

# SINGAPORE AFTER-CARE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

### 4. Detailed revenue for 2022

	Unrestricted fund	Restricted Fund									Total Restricted Fund
	General fund	Volunteer After-Care Programme	Training & Research	Case Management	Good Samaritan Reintegration Assistance Scheme	Education Support Programme	Financial Assistance Fund	Lee Foundation Education Scheme	Milk Back to School Allowance Programme	General Education Fund	
2022	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
<b>INCOME</b>											
<b>Voluntary income</b>											
Prison Funding	-	159,437	-	1,100,400	-	-	-	-	-	-	1,259,837
Prison Funding - After-Care Professionalisation	-	-	98,990	-	-	-	-	-	-	-	98,990
NCSS Funding - VCF Grant	-	-	-	450	-	-	-	-	-	-	450
NCSS Funding - President's Challenge	37,500	-	-	-	-	-	-	-	-	-	-
Bi-Centennial Community Funding	400,000	-	-	-	-	-	-	-	-	-	-
Yellow Ribbon Funding	-	-	-	-	-	-	8,500	-	-	-	8,500
<b>Designed Project Donation</b>											
<b>Tax Deductible Donation</b>											
Volunteer After-Care Programme Fund	-	95,000	-	-	-	-	-	-	-	-	95,000
Case Management Funding	-	-	-	750	-	-	-	-	-	-	750
Good Samaritan Reintegration Assistance Scheme	-	-	-	-	60,000	-	-	-	-	-	60,000
Education Support Programme Funding	-	-	-	-	-	95,000	-	-	-	-	95,000
Lee Foundation Educ Assistance Scheme	-	-	-	-	-	-	-	145,000	-	-	145,000
Financial Assistance Fund	-	-	-	-	-	-	5,000	-	-	-	5,000
General Donation	31,526	-	-	-	-	-	-	-	-	-	-
<b>Non-Tax-Deductible Donation</b>											
General Donation	559	-	-	-	-	-	-	-	-	-	-
Singapore Telecom Subsidy	330	-	-	-	-	-	-	-	-	-	-
<b>Total Voluntary income</b>	<b>469,915</b>	<b>254,437</b>	<b>98,990</b>	<b>1,101,600</b>	<b>60,000</b>	<b>95,000</b>	<b>13,500</b>	<b>145,000</b>	<b>-</b>	<b>-</b>	<b>1,768,527</b>
<b>Investment income</b>											
Interest earned on Fixed Deposit	3,651	-	-	-	-	-	-	-	-	-	-
Investment Income – SACA A/C 2	-	-	-	-	-	-	-	109	-	-	109
<b>Total Investment income</b>	<b>3,651</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>109</b>	<b>-</b>	<b>-</b>	<b>109</b>
<b>Other income</b>											
Rental of premises	6,500	-	-	-	-	-	-	-	-	-	-
Membership fees	120	-	-	-	-	-	-	-	-	-	-
Jobs Growth Incentive	8,729	-	-	-	-	-	-	-	-	-	-
Jobs Support Scheme	28,324	-	-	-	-	-	-	-	-	-	-
Wage Credit Scheme	27,363	-	-	-	-	-	-	-	-	-	-
<b>Total Other income</b>	<b>71,036</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>544,602</b>	<b>254,437</b>	<b>98,990</b>	<b>1,101,600</b>	<b>60,000</b>	<b>95,000</b>	<b>13,500</b>	<b>145,109</b>	<b>-</b>	<b>-</b>	<b>1,768,636</b>

# SINGAPORE AFTER-CARE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

### 5. Detailed expenditure for 2022

2022	Unrestricted fund	Restricted Fund									Total Restricted Fund
	General fund	Volunteer After-Care Programme	Training & Research	Case Management	Good Samaritan Reintegration Assistance Scheme	Education Support Programme	Financial Assistance Fund	Lee Foundation Education Scheme	Milk Back to School Allowance Programme	General Education Fund	
	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	
<b>EXPENDITURE</b>											
<b>Costs of generating voluntary income</b>											
CM Expenses	-	-	-	4,473	-	-	-	-	-	-	4,473
Education Support Services	-	-	-	-	-	3,562	-	-	-	-	3,562
Milk Back to School Allowance	-	-	-	-	-	-	-	-	13,915	-	13,915
General Education Fund Scheme	-	-	-	-	-	-	-	-	-	8,752	8,752
Lee Foundation Education Assistance Scheme	-	-	-	-	-	-	-	71,867	-	-	71,867
Aftercare Professionalisation Scheme	-	-	27,226	-	-	-	-	-	-	-	27,226
Financial Assistance Fund – cash aid	-	-	-	-	-	-	580	-	-	-	580
YRF – Emergency Fund Disbursements	-	-	-	-	-	-	10,672	-	-	-	10,672
Holiday Programme	-	-	-	2,333	-	-	-	-	-	-	2,333
<b>Volunteer Development &amp; Recognition</b>											
VAP Expenses	-	2,105	-	-	-	-	-	-	-	-	2,105
SACA Appreciation Nite	-	2,000	-	-	-	-	-	-	-	-	2,000
<b>Total costs of generating voluntary income</b>	-	4,105	27,226	6,806	-	3,562	11,252	71,867	13,915	8,752	147,485
<b>Governance costs</b>											
Audit fee	2,500	-	-	-	-	-	-	-	-	-	-
Bank charges	949	-	-	-	-	-	-	114	-	-	114
Depreciation	35,680	-	-	-	-	-	-	-	-	-	-
Insurance	3,681	-	-	-	-	-	-	-	-	-	-
Public education & awareness	-	-	-	-	-	-	-	-	-	-	-
Printing of annual reports	2,900	-	-	-	-	-	-	-	-	-	-
Repair & replacement of equipment	-	-	-	-	-	-	-	-	-	-	-
- maintenance of land & building	11,049	-	-	-	-	-	-	-	-	-	-
- maintenance of equipment	3,150	-	-	-	-	-	-	-	-	-	-
Rental of equipment	4,521	-	-	-	-	-	-	-	-	-	-
Supplies & materials	1,398	-	-	-	-	-	-	-	-	-	-
Salaries, bonuses & CPF	316,296	343,667	131,705	903,403	79,643	61,353	-	-	-	-	1,519,771
Staff welfare & training	-	-	-	-	-	-	-	-	-	-	-
- Staff benefits	6,501	2,336	691	5,004	880	650	-	-	-	-	9,560
- Staff training & development	628	1,583	1,246	14,670	3,364	1,992	-	-	-	-	22,855



## SINGAPORE AFTER-CARE ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

Subscription fees	139	-	-	-	-	-	-	-	-	-	-	-
Communications	5,648	-	-	-	-	-	-	-	-	-	-	-
Transport expenses	4,050	7,444	1,800	22,427	1,800	900	-	-	-	-	-	34,371
Staff Communication Allowance	314	420	300	3,738	300	150	-	-	-	-	-	4,908
Utilities	6,338	-	-	-	-	-	-	-	-	-	-	-
<b>Total Governance costs</b>	<b>405,742</b>	<b>355,450</b>	<b>135,742</b>	<b>949,242</b>	<b>85,987</b>	<b>65,044</b>	<b>-</b>	<b>114</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,591,579</b>
<b>TOTAL EXPENDITURE</b>	<b>405,742</b>	<b>359,555</b>	<b>162,968</b>	<b>956,048</b>	<b>85,987</b>	<b>68,606</b>	<b>11,252</b>	<b>71,981</b>	<b>13,915</b>	<b>8,752</b>	<b>-</b>	<b>1,739,064</b>
<b>Surplus / (Deficit) for the year</b>	<b>138,860</b>	<b>(105,118)</b>	<b>(63,978)</b>	<b>145,552</b>	<b>(25,987)</b>	<b>26,394</b>	<b>2,248</b>	<b>73,128</b>	<b>(13,915)</b>	<b>(8,752)</b>	<b>-</b>	<b>29,572</b>

# SINGAPORE AFTER-CARE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS For the financial year ended 31 March 2022

### 6. Detailed revenue for 2021

	Unrestricted fund	Restricted Fund									
	General fund	Volunteer After-Care Programme	Training & Research	Case Management	Good Samaritan Reintegration Assistance Scheme	Education Support Programme	Financial Assistance Fund	Lee Foundation Education Scheme	Milk Back to School Allowance Programme	General Education Fund	Total Restricted Fund
2021	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
<b>INCOME</b>											
<b>Voluntary income</b>											
Prison Funding	-	192,061	-	1,165,007	-	-	-	-	-	-	1,357,068
Prison Funding – After-Care Professionalisation	-	-	129,380	-	-	-	-	-	-	-	129,380
NCSS Funding – Care & Share Matching Grant	183,590	-	-	-	-	-	-	-	-	-	-
NCSS Funding – Charity Support Fund	30,000	20,000	-	-	-	-	-	-	-	-	20,000
NCSS Funding – Funding support (covid19)	9,953	-	-	-	-	-	-	-	-	-	-
SCORE Funding	-	-	50,000	-	-	-	-	-	-	-	50,000
Yellow Ribbon Funding	-	-	-	-	-	-	3,781	-	-	-	3,781
<b>Designed Project Donation Tax Deductible Donation</b>											
Volunteer After-Care Programme Fund	-	95,000	-	-	-	-	-	-	-	-	95,000
Case Management Funding	-	-	-	33,000	-	-	-	-	-	-	33,000
Good Samaritan Reintegration Assistance Scheme	-	-	-	-	60,000	-	-	-	-	-	60,000
Education Support Programme Funding	-	-	-	-	-	95,000	-	-	-	-	95,000
Lee Foundation Education Assistance Scheme	-	-	-	-	-	-	100,000	-	-	-	100,000
General Education Fund-SACA A/C 2	-	-	-	-	-	-	-	-	-	152,000	152,000
General Donation	172,556	-	-	-	-	-	-	-	-	-	-

# SINGAPORE AFTER-CARE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

<b>Non-Tax-Deductible Donation</b>											
General Donation	23,575	-	-	-	-	-	-	-	-	-	-
Singapore Telecom Subsidy	660	-	-	-	-	-	-	-	-	-	-
<b>Total Voluntary income</b>	<b>420,334</b>	<b>307,061</b>	<b>179,380</b>	<b>1,198,007</b>	<b>60,000</b>	<b>95,000</b>	<b>3,781</b>	<b>100,000</b>	<b>-</b>	<b>152,000</b>	<b>2,095,229</b>
<b>Investment income</b>											
Interest earned on Fixed Deposit	751	-	-	-	-	-	-	-	-	-	-
Investment Income – SACA A/C 2	-	-	-	-	-	-	-	109	-	-	109
<b>Total Investment income</b>	<b>751</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>109</b>	<b>-</b>	<b>-</b>	<b>109</b>
<b>Other income</b>											
Rental of premises	11,000	-	-	-	-	-	-	-	-	-	-
Membership fees	120	-	-	-	-	-	-	-	-	-	-
Job Support Scheme	371,802	-	-	-	-	-	-	-	-	-	-
Wage Credit Scheme	91,090	-	-	-	-	-	-	-	-	-	-
<b>Total Other income</b>	<b>474,012</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>895,097</b>	<b>307,061</b>	<b>179,380</b>	<b>1,198,007</b>	<b>60,000</b>	<b>95,000</b>	<b>3,781</b>	<b>100,109</b>	<b>-</b>	<b>152,000</b>	<b>2,095,338</b>

# SINGAPORE AFTER-CARE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS For the financial year ended 31 March 2022

### 7. Detailed expenditure for 2021

	Unrestricted fund	Restricted Fund									Total Restricted Fund
	General fund	Volunteer After-Care Programme	Training & Research	Case Management	Good Samaritan Reintegration Assistance Scheme	Education Support Programme	Financial Assistance Fund	Lee Foundation Education Scheme	Milk Back to School Allowance Programme	General Education Fund	
2021	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
<b>EXPENDITURE</b>											
<b>Costs of generating voluntary income</b>											
CM Expenses	-	-	-	4,292	-	-	-	-	-	-	4,292
Education Support Services	-	-	-	-	-	514	-	-	-	-	514
Milk Back to School Allowance	-	-	-	-	-	-	-	-	27,540	-	27,540
General Education Fund Scheme	-	-	-	-	-	-	-	-	-	15,048	15,048
Lee Foundation Education Assistance Scheme	-	-	-	-	-	-	-	81,993	-	-	81,993
Aftercare Professionalisation Scheme	-	-	38,846	-	-	-	-	-	-	-	38,846
Financial Assistance Fund – cash aid	-	-	-	-	-	-	250	-	-	-	250
YRF – Emergency Fund Disbursements	-	-	-	-	-	-	4,719	-	-	-	4,719
Holiday Programme	-	-	-	-	-	-	-	-	-	-	-
SACA – NYP Drama	-	-	-	-	-	-	-	-	-	-	-
<b>Volunteer Development &amp; Recognition</b>											
VAP Expenses	-	191	-	-	-	-	-	-	-	-	191
SACA Appreciation Nite	-	6,024	-	-	-	-	-	-	-	-	6,024
<b>Total costs of generating voluntary income</b>	-	6,215	38,846	4,292	-	514	4,969	81,993	27,540	15,048	179,417
<b>Governance costs</b>											
Audit fee	2,700	-	-	-	-	-	-	-	-	-	-
Bank charges	949	-	-	-	-	-	-	-	-	-	-
Miscellaneous bank charges – SACA	-	-	-	-	-	-	-	114	-	-	114
Depreciation	33,773	-	-	-	-	-	-	-	-	-	-
Insurance	2,663	-	-	-	-	-	-	-	-	-	-
Public education & awareness	453	-	-	-	-	-	-	-	-	-	-
Printing of annual reports	3,938	-	-	-	-	-	-	-	-	-	-
Repair & replacement of equipment	-	-	-	-	-	-	-	-	-	-	-
- maintenance of land & building	12,532	-	-	-	-	-	-	-	-	-	-
- maintenance of equipment	7,141	-	-	-	-	-	-	-	-	-	-

# SINGAPORE AFTER-CARE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

Rental of equipment	4,740	-	-	-	-	-	-	-	-	-	-
Supplies & materials	2,993	-	-	-	-	-	-	-	-	-	-
Salaries, bonuses & CPF	269,331	303,058	142,398	651,141	65,266	76,269	-	-	-	-	1,238,132
Staff welfare & training											
- Staff benefits	3,654	170	202	238	100	-	-	-	-	-	710
- Staff training & development	32	1,484	24	13,862	1,149	951	-	-	-	-	17,470
Subscription fees	-	-	-	-	-	-	-	-	-	-	-
Communications	16,736	-	-	-	-	-	-	-	-	-	-
Transport expenses	3,639	7,571	2,700	19,132	1,800	900	-	-	-	-	32,103
Utilities	6,170	-	-	-	-	-	-	-	-	-	-
Staff Communication Allowance	300	375	315	3,441	300	150	-	-	-	-	4,581
<b>Total Governance costs</b>	<b>371,744</b>	<b>312,658</b>	<b>145,639</b>	<b>687,814</b>	<b>68,615</b>	<b>78,270</b>	<b>-</b>	<b>114</b>	<b>-</b>	<b>-</b>	<b>1,293,110</b>
<b>TOTAL EXPENDITURE</b>	<b>371,744</b>	<b>318,873</b>	<b>184,485</b>	<b>692,106</b>	<b>68,615</b>	<b>78,784</b>	<b>4,969</b>	<b>82,107</b>	<b>27,540</b>	<b>15,048</b>	<b>1,472,527</b>
<b>Surplus / (Deficit) for the year</b>	<b>523,353</b>	<b>(11,812)</b>	<b>(5,105)</b>	<b>505,901</b>	<b>(8,615)</b>	<b>16,216</b>	<b>(1,188)</b>	<b>18,002</b>	<b>(27,540)</b>	<b>136,952</b>	<b>622,811</b>

# SINGAPORE AFTER-CARE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2022

### 8. Detailed changes in accumulated funds

	Unrestricted fund	Restricted Fund									
	General fund	Volunteer After-Care Programme	Training & Research	Case Management	Good Samaritan Reintegration Assistance Scheme	Education Support Programme	Financial Assistance Fund	Lee Foundation Education Scheme	Milk Back to School Allowance Programme	General Education Fund	Total Restricted Fund
	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
<b>2021</b>											
Balance as at the beginning of financial year	860,473	315,825	303,444	211,049	64,458	32,151	1,510	-	41,455	108,861	1,078,753
Surplus / (deficit) for the year	523,353	(11,812)	(5,105)	505,900	(8,615)	16,216	(1,189)	18,004	(27,540)	136,952	622,811
Balance as at the end of financial year	1,383,826	304,013	298,339	716,949	55,843	48,367	321	18,004	13,915	245,813	1,701,564
<b>2022</b>											
Balance as at the beginning of financial year	1,383,826	304,013	298,339	716,949	55,843	48,367	321	18,004	13,915	245,813	1,701,564
Surplus / (deficit) for the year	138,860	(105,118)	(63,978)	145,552	(25,987)	26,394	2,248	73,128	(13,915)	(8,752)	29,572
Balance as at the end of financial year	1,522,686	198,895	234,361	862,501	29,856	74,761	2,569	91,132	-	237,061	1,731,136

Note 1: Good Samaritan Reintegration Assistance Scheme formerly known as Ex-Offender Assistance Scheme

**SINGAPORE AFTER-CARE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022**

**9. Income tax expense**

Singapore After-Care Association is a registered IPC. From YA 2008, registered charities enjoy automatic income tax exemption under section 13(1)(zm) of the Income Tax Act. They are not need to file income tax returns.

**10. Property, plant and equipment**

	Buildings SGD	Furniture & fittings SGD	Office equipment SGD	Renovation SGD	Total SGD
<b>Cost</b>					
<b>2021</b>					
Beginning of financial year	535,070	79,093	42,755	15,711	672,629
Additions	-	-	15,186	-	15,186
End of financial year	535,070	79,093	57,941	15,711	687,815
<b>2022</b>					
Beginning of financial year	535,070	79,093	57,941	15,711	687,815
Additions	-	4,867	8,193	-	13,060
End of financial year	535,070	83,960	66,134	15,711	700,875
<b>Accumulated Depreciation</b>					
<b>2021</b>					
Beginning of financial year	71,343	52,620	32,267	15,711	171,941
Depreciations	17,836	7,383	8,554	-	33,773
End of financial year	89,179	60,003	40,821	15,711	205,714
<b>2022</b>					
Beginning of financial year	89,179	60,003	40,821	15,711	205,714
Depreciations	17,835	6,785	11,060	-	35,680
End of financial year	107,014	66,788	51,881	15,711	241,394
<b>Net carrying amount at end of financial year</b>					
2020	463,727	26,473	10,488	-	500,688
2021	445,891	19,090	17,120	-	482,101
2022	428,056	17,172	14,253	-	459,481

**11. Trade and other receivables**

	2022 SGD	2021 SGD
Grants receivables	-	451,857
Deposits	120	120
	120	451,977

**SINGAPORE AFTER-CARE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022**

**12. Cash and cash equivalents**

	2022 SGD	2021 SGD
Cash at bank and on hand	2,728,420	2,083,479
Fixed deposits pledged	154,144	150,617
Cash and cash equivalents	2,882,564	2,234,096

Cash at bank earns interest at floating rates based on daily bank deposit rates.

Fixed deposit is made for a period of 2 years and earns interests at the respective deposit rate. Interest on bank deposit is 0.55% per annum.

For the purpose of cash flow statements, cash and cash equivalents comprise of the following:

	2022 SGD	2021 SGD
Cash and short-term deposits (as above)	2,882,564	2,234,096
Less: Fixed deposits pledged	(154,144)	(150,617)
Cash and cash equivalents	2,728,420	2,083,479

The fixed deposits were pledged to the bank as securities.

**13. Trade and other payables**

	2022 SGD	2021 SGD
Accrued operating expenses	44,151	38,695

**Reconciliation of liabilities arising from financing activities**

	Fixed deposit pledged (Note 12) SGD	Total SGD
<b>2021</b>		
Beginning of financial year	(149,990)	(149,990)
Changes in fixed deposit pledged	(627)	(627)
End of financial year	(150,617)	(150,617)
<b>2022</b>		
Beginning of financial year	(150,617)	(150,617)
Changes in fixed deposit pledged	(3,527)	(3,527)
End of financial year	(154,144)	(154,144)

**SINGAPORE AFTER-CARE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022**

**14. Contract liabilities**

	2022 SGD	2021 SGD	2020 SGD
Deferred revenue	45,000	45,000	45,000
	<b>2022 SGD</b>	<b>2021 SGD</b>	<b>2020 SGD</b>
Revenue recognised in current period that was included in contract liability balance at the beginning of the period - Deferred revenue	45,000	45,000	129,450

**15. Lease**

**Lease expense**

	2022 SGD	2021 SGD
Lease expense not capitalised in lease liabilities - Expense relating to leases of low value assets	4,521	4,740
Total amount recognised in profit or loss	4,521	4,740
Total cash flows for leases	4,521	4,740

**16. Related party transactions**

**Compensation of key management personnel**

For the purpose of these financial statements, parties are considered to be related to the Association if the party has the ability, directly or indirectly, to control the Association or exercise significant influence over the Association in making financial and operating decisions, or vice versa, or where the Association and the party are subjected to common control or common significant influence. Related parties may be individuals or other entities.

Key management personnel of the Association are those persons having the authority and responsibility for planning, directing and controlling the activities of the Association. The management committee and the senior management officers are considered as key management personnel of the Association.

	2022 SGD	2021 SGD
Salaries and bonuses	567,506	467,709
Central Provident Fund contributions	79,553	66,921
Other short-term benefits	9,732	9,000
	<b>656,791</b>	<b>529,703</b>

The Association has no paid staff who are close members of the family of the Chairman or Executive Committee.

**SINGAPORE AFTER-CARE ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022**

**Number of key management in remuneration bands**

	2022 SGD	2021 SGD
S\$50,001 to S\$100,000	5	5
Below or equal to S\$50,000	1	1
	<b>6</b>	<b>6</b>

**17. Financial instruments by category**

The carrying amount of the different categories of financial instruments is as follows:

	2022 SGD	2021 SGD
Trade and other receivables	120	451,977
Cash and cash equivalents	2,882,564	2,234,096
Total financial assets carried at amortised cost	<b>2,882,684</b>	<b>2,686,073</b>
Trade and other payables	44,151	38,695
Total financial liabilities carried at amortised cost	<b>44,151</b>	<b>38,695</b>

**18. Fair value of assets and liabilities**

**Assets and liabilities measured at fair value**

There are no financial instruments carried at fair value.

**Fair value of financial instruments that are not carried at fair value and whose carrying amount are not reasonable approximation of fair value**

There are no financial instruments not carried at fair value and whose carrying amount are not approximation of fair value.

**Fair value of financial instruments whose carrying amount are reasonable approximation of fair value**

Cash and cash equivalents, grants/income receivables and other payables  
The carrying amounts of these balances approximate their fair values due to the short-term nature of these balances.

**19. Financial risk management**

**19.1 Objectives and policies**

The Association is exposed to financial risks arising from its operations and the use of financial instruments. The key financial risks include credit risk and liquidity risk. The Association is not subject to any foreign currency risk, interest rate risk and market price risk. The board of directors reviews and agrees the policies and procedures for the management of these risks which are executed by the Management.

It is, and has been throughout the current and previous financial year, the Association's policy that no derivatives shall be undertaken except for the use as hedging instruments where appropriate and cost efficient. The Association do not apply hedge accounting.



The following sections provide details regarding the Association's exposure to the above-mentioned financial risks and the objectives, policies and processes for the management of these risks.

There has been no change to the Association's exposure to these financial risks or the manner in which it manages and measures the risks.

#### 19.2 Credit risk

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counter party default on its obligations. The Association's exposure to credit risk arises primarily from trade and other receivables. For other financial assets, the Association minimise credit risk by dealing exclusively with high credit rating counterparties.

The Association's objective is to seek continual revenue growth while minimising losses incurred due to increased credit risk exposure. The Association only trades with recognised and creditworthy third party. Receivables balances are monitored on an on-going basis with the result that the Association's exposure to bad debt is not significant.

The Association uses a provision matrix to measure the lifetime expected credit loss allowance for trade receivables and contract assets.

In measuring the expected credit losses, trade receivables and contract assets are grouped based on shared credit risk characteristics and days past due. The contract assets relate to unbilled work in progress, which have substantially the same risk characteristics as the trade receivables for the same type of contracts. The Association has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

In calculating the expected credit loss rates, the Association considers historical loss rates for each category of customers and adjusts to reflect current and forward-looking macroeconomic factors affecting the ability of the customers to settle the receivables.

Trade receivables and contract assets are written off when there is no reasonable expectation of recovery, such as a debtor failing to engage in a repayment plan with the Association. The Association considers a financial asset as in default if the counterparty fails to make contractual payments within 90 days when they fall due, and writes off the financial asset when a debtor fails to make contractual payments greater than 120 days past due. Where receivables are written off, the Association continues to engage in enforcement activity to attempt to recover the receivables due. Where recoveries are made, these are recognised in profit or loss.

#### Credit risk exposure

The Association's credit exposure is concentrated in Singapore and the Association operates in a single business segment.

#### Other receivables

The Association assessed the latest performance and financial position of the counterparties, adjusted for the outlook of the industry in which the counterparties operate in, and concluded that there has been no significant increase in the credit risk since the initial recognition of the financial assets. Accordingly, the Association measured the impairment loss allowance using 12-month ECL and determined that the ECL is insignificant.

#### 19.3 Liquidity Risk

Liquidity risk is the risk that the Association will encounter difficulty in meeting financial obligations due to shortage of funds. The Association's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. The Association's objective is to maintain a balance between continuity of funding and flexibility.

To manage liquidity risk, the Association monitors its net operating cash flow by reviewing its working capital requirements regularly, and maintains an adequate level of cash and cash equivalents. At the end of the financial year, assets held by the Association for managing liquidity risk included cash and short-term deposits.

#### Analysis of financial instruments by remaining contractual maturities

All financial liabilities are due within one year and the contractual cash flows equals the carrying amount.

#### 19.4 Foreign Currency Risk

The Association is not subjected to any foreign currency risk as all financial assets and financial liabilities are denominated in SGD.

#### 19.5 Interest rate risk

The Association has insignificant financial assets or liabilities that are exposed to interest rate risk.

#### 19.6 Market price risk

The Association has insignificant exposure to equity price risk.

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

The financial statements of Singapore After-Care Association (UEN: S61SS0083L) for the financial year ended 31 March 2022 were authorised for issue in accordance with a resolution of the management committee on 7 July 2022.



**SACA**

**IN CLOSING**

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