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# VISION

To be the premier organisation in suicide prevention

# MISSION

To be an available lifeline to anyone in crisis

### CORE VALUES

Respect

Accountability

Confidentiality

Collaboration



As SOS journeys with people in crisis, we strive to give them hope and the belief that things can and will get better.

"The Hope Within" is the theme of this annual report. In it, we highlight and illustrate how SOS journeys with people in distress, encourages them to find hope from within, and to see a small spark of light amidst the darkness in their lives.

# MESSAGE BY CHAIRMAN

SOS was launched 49 years ago in 1969 as a 24-hour telephone service to help people in despair or contemplating suicide. The hotline was manned by a small group of volunteers who came from all walks of life but united by a common desire to help these people in crisis.

Today, SOS is a more than a hotline. It offers an email befriending service, counselling, support group, training and outreach.

#### The hope within

Much of our work now is in intervention and postvention. Going forward, we will invest more resources in upstream, prevention work. Increasingly, we are tapping on social media to promote suicide awareness and start conversations on how everyone has a role to play in suicide prevention. Publicity campaigns and outreach activities are also important to spread the message of suicide prevention.

This year, the theme of our outreach activities is "the hope within". It is often when people reach such a low point that they have lost all hope, that they contemplate suicide. What we try to do as an organisation is to give our clients a small spark of hope in their lives. With our upcoming 50th anniversary activities that include an art competition, a publication on self-esteem and a conference, we want "hope" to be the spark in illuminating the often overwhelming darkness in our lives.

#### **Evolving to meet changing needs**

The SOS vision is to be a premier suicide prevention organisation. As such, we regularly review our services to assess and improve them so as to remain relevant in an ever-changing societal landscape.

The world, and Singapore society, has changed so much. We communicate differently and the demands and expectations of SOS have also increased. We are still the only dedicated suicide prevention agency in Singapore, and the rate of suicide has not decreased. If anything, suicide has become more visible through high profile television shows and the deaths of celebrities through suicide.

We have recently updated SOS' three-year strategic plan to cover the period April 2019 to March 2021. A strategic plan steering committee has been set up to guide implementation. Fundamental to the strategic plan are three enablers: capacity and capability building of our human resource, bigger premises for effective operation and an enhanced, scalable IT & Telephony system. In the year ahead, realising these enablers shall be Board's priority.

It will not be easy for SOS to reach its goals. In the past year, we have had our fair share of challenges to achieve reach our targets. But still we persevere because of the hope that we will eventually overcome these difficulties through co-operation, hard work, determination and help from our friends and supporters.

On behalf of SOS. I would like to thank the Community Chest, National Council of Social Service, Singapore Police Force, Lee Foundation and Tote Board for their continuous support over the last few years. To our corporate and community partners, especially TBWA\ Group Singapore, The Mindful Company, District Judge Mr Marvin Bay and State Coroner Ms Kamala Ponnampalam, whose strong support affirms the work we do at SOS, we convey our appreciation. Last but not least, I would like to express my gratitude to the corporate and individual donors for their generous gifts and contributions. Your unwavering support made our work of building the hope within for those in despair possible.

My deepest gratitude remains for a group of people driven by their strong passion, working behind the scenes, to ensure SOS continues to be that available lifeline to those in crisis. I would like to thank the management team, staff, members and other volunteers for their contributions in helping SOS to sustain its mission and vision. I am also grateful to all Board members and committee members for their hard work in steering and supporting all efforts to reinforce and fine-tune the foundation for SOS to move forward.

### Ms Lee Sook Fung Chairman



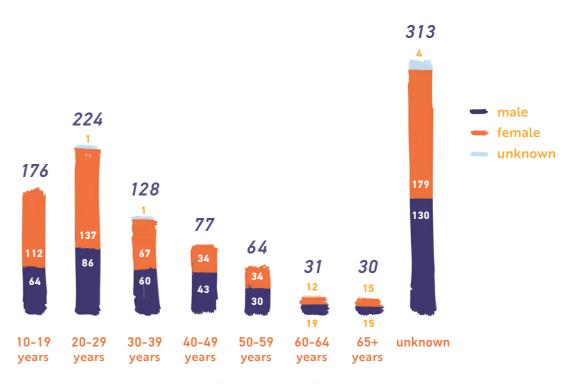
# CLIENT SERVICES

At SOS, we firmly believe that with the appropriate support, people can and do recover from a suicide crisis. SOS provides a comprehensive range of client services that offers support to both the suicidal and suicide survivors.

# crisis support

SOS provides crisis support to individuals who reached out to us directly or are referred by concerned third parties. SOS professional staff follow up with clients via phone call, email and SMS when they are assessed and found to have difficulties coping with crises in their lives.

During the review period, SOS supported an additional 1,043 individuals in distress as they were assessed to have some level of suicide risk. Of those who revealed their age, about 55% were from those aged 29 years and below.



profile of clients in new crisis support cases

# When consent is obtained, follow-up contact will also be initiated by SOS to reach out and render support to caregivers and concerned third parties who are supporting individuals in crisis.

In addition to supporting individuals in crisis, SOS also provided consultations on suicidal cases to 6 organisations including government bodies, private entities and social service organisations.

outgoing volume of crisis support







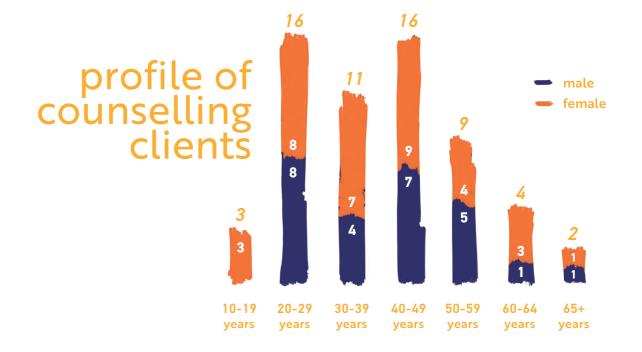
# specialist counselling

At SOS, in-house counsellors, psychologists or social workers offer professional intervention and long-term support to clients who are struggling with suicide ideations or suicide grief.

During the review period, SOS counselled 61 clients in 161 sessions. 46% of these clients were assessed to

have various levels of suicide risk.
77% of them were survivors of suicide loss, out of which 36% were reported to be suicidal as a result of losing a loved one to suicide.

Common problems presented by clients include suicide grief and crises related issues.



The SOS hotline is manned by trained volunteers who provide round-the-clock confidential emotional support to callers in distress. Professional staff supervise volunteers and follow-up on critical cases.

During the review period, the hotline received a total of 30,896 calls. 22% of callers expressed suicidal ideation or plans, among which 12% were found to be of high or medium risk.

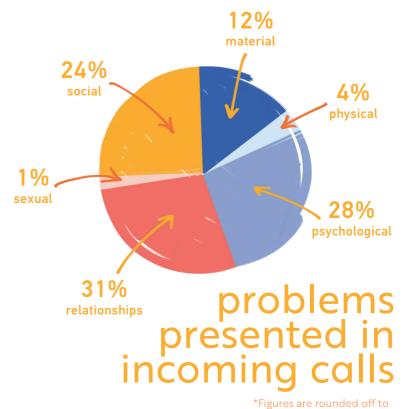
41% of calls were from individuals who were going through stressful life events or had varying psychosocial needs but did not indicate having suicidal ideation.

37% of calls were from regular callers who had weak social connections and were dependent on the SOS hotline for some form of social connection or emotional support. A number of these callers also struggled with mental health issues.



Age Group	Male	Female	Unknown	Total
5 - 9	2	9	0	11
10 - 19	459	1,070	4	1,533
20 - 29	1,669	1,697	30	3,396
30 - 39	1,321	1,916	6	3,243
40 - 49	3,239	2,097	0	5,336
50 - 59	1,132	1,996	0	3,128
60 - 64	976	1,067	0	2,043
65 +	714	1,452	0	2,166
Unknown	4,691	5,074	275	10,040
Total	14,203	16,378	315	30,896

profile of hotline clients



#### the nearest whole number.

#### Relationship

Family, marriage, romance, other types of relationships (e.g. work related), concern for a third party

#### Social

Care giving, family violence, foreigner issues, gambling, internet-related issues, loneliness and isolation, national service, old age, pregnancy, studies

#### **Psychological**

Addiction, grief from suicide and other losses, issues related to life stages, mental health, other crisis situations

#### Material

Accommodation, employment, finances, legal issues

#### **Physical**

Health and medical problems

#### Sexua

Sexual assault, sexual health, sexual identity

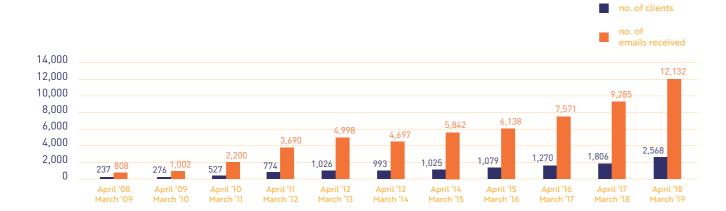
Common concerns cited by callers include issues with mental health, family and other relationships, job related problems and loneliness. No significant difference was found in type of problems cited between male and female callers.

# profile of email clients

# email befriending

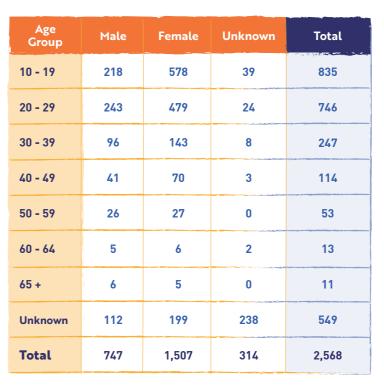
Our Email Befriending service provides an alternate avenue of emotional support to those in distress who prefer to write. Clients can email pat@sos.org.sg and receive a response from us within 48 hours, excluding weekends and public holidays.

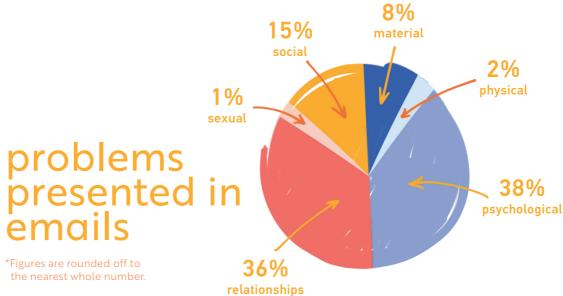
As response is not instantaneous, people in immediate crisis are encouraged to call the SOS 24-hour Hotline.



SOS received emails from 2,568 clients, a significant increase of 42% from the last review period. Clients under the age of 30 contributed to 87% of the increase. This mode of support is generally favoured by younger users. Furthermore, where gender was made known, female clients accounted for 67% of Email Befriending clients.

### email clients & incoming emails





Common concerns cited include issues with mental health, family relationships, difficulties adjusting to a new life stage, romantic relationships, friendships, challenges in studies and employment, and loneliness.

Nearly two-thirds of email clients (64%) presented some risk of suicide, of which 64% were under 30 years of age.

51% of the clients below 30 years of age reported mental health struggles, particularly with depression and anxiety. Their barriers to help-seeking include financial constraints and fear of disapproval from family and friends.

21% of clients wrote in to express concern for another party who had expressed suicide ideation. In such cases, SOS attempts to reach out to the distressed party directly or explore appropriate help and resources with the concerned loved ones.

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# LOSS

#### local outreach to suicide survivors

Source of Referrals	Total
Ang Mo Kio Police Division	22
Bedok Police Division	8
Central Police Division	8
Clementi Police Division	17
Jurong Police Division	8
Tanglin Police Division	13
Woodlands Police Division**	0
Other Police Division	2
Total Police Referrals	78
Other Referrals*	46
Total Referrals	124

Launched in 2006, LOSS is a specialised programme aimed to provide emotional support to next-of-kin (NOKs) or loved ones affected by a suicide death. The loss of a loved one to suicide is traumatic and can give rise to massive psychological pain. Research has also shown that suicide survivors are at significantly higher risk of suicide.

LOSS receives referral from various sources and renders bereavement support and intervention to the affected NOKs.

During the review period, LOSS received 124 referrals, of which 63% were referrals from the Singapore Police Force, and made 44 activations for emergency support.

# LOSS referrals

SOS provides immediate and longterm emotional support to people who have lost a loved one to suicide. We support them through various services and platforms, such as face-to-face counselling, phone calls, emails, text messages and a suicide bereavement support group. Cards are also sent to NOK on the anniversary of their loss to remind them that SOS will always be available to support and journey with them through their grief.

# healing bridge

Healing Bridge is a suicide bereavement support group for those who have lost a loved one to suicide. The support group is co-facilitated by professional staff and volunteers, who are survivors themselves. Healing Bridge provides a safe space for suicide survivors to express their grief and their struggles. During the sessions, survivors receive support and share self-care strategies to help them cope with their grief.

During the review period, 14 sessions of Healing Bridge were held with 23 clients. These clients attended at least one session. More than half of the members who attended the support group were females and majority of the members are from the age range of 40-49.

Age Group	Male	Female	Total
10 - 19	0	0	0
20 - 29	0	0	0
30 - 39	0	3	3
40 - 49	4	7	11
50 - 59	1	3	4
60 - 64	1	1	2
65 +	1	2	3
Unknown	0	0	0
Total	7	16	23

### profile of healing bridge clients

#### International Survivors of Suicide (ISOS) Loss Day

ISOS Loss Day, an initiative by the American Foundation for Suicide Prevention (AFSP), is the one day a year when people affected by suicide loss gather around the world at events in their local communities for support and resources.

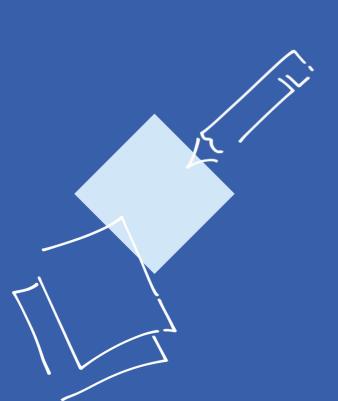
In conjunction with ISOS Loss Day on 17 November 2018, 31 local suicide survivors attended an event organised by SOS. Together, survivors watched an AFSP produced documentary video titled A Daughter's Journey, and engaged in a group discussion after the viewing. The video was made available on the SOS website after the event.

After a 3 year hiatus, this was the first physical event SOS organised in conjunction with this special day. The event provided a platform for suvivors to mingle, connect and build a network of support.

<sup>\*</sup>Others: self-referrals and referrals from concerned friends, relatives, hospitals, VWOs, etc.

<sup>\*\*</sup>Woodlands Police Division commenced service in Nov 2018.

# Training



# TRAINING

At SOS, we believe that collaboration is key in suicide prevention work. With specific training programmes tailored to suit both the general public and social service professionals, SOS has been training key partners in the community to be better equipped in providing assistance to those in crisis.

# managing suicide crisis on the helpline

As part of our continual outreach and education efforts, a new workshop titled Managing Suicide Crisis on the Helpline was recently launched. Designed specially for VWOs and other agencies that run their own hotline services, this one-day workshop aims to equip participants with the necessary skills to effectively identify, respond and engage callers who may express suicidal ideation over the helpline.

### participants' feedback



The workshop was very good. It helped me understand that suicide is not a taboo word or subject. It needs to be talked about and there are many ways to approach this topic.

Gatekeepers Intervention Skills Workshop (GISW)

This was a well-planned and perfectly executed workshop. I must say, the knowledge provided and skills drilled through detailed examples, role-play exercises and simulations were very effective.

The workshop was very informative and the content covered was succinct and relevant. A lot of tips were also provided which will be helpful in supporting suicide survivors.

Suicide Postvention Skills Workshop (SPSW)

Instead of saying phrases like "I understand" or "Don't worry", I have learned another approach to empathy. Thank you!

Sound of Listening (SOL)

Thanks for the very useful session. Despite managing the helpline for more than a year in my work, the course highlighted several useful skills that will certainly help me in my job better.

**Suicide Intervention** 

Skills Workshop (SISW)

Managing Suicide Crisis on the Helpline

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## training workshops

Topic		Category	No. of Sessions	Attendance (approx.)
	Legal Aid Bureau • Officers	Professional	2	37
Gatekeepers Intervention Skills	Singapore Management University • Student peer helpers	Youth	3	36
Workshops (GISW)	Other VWOs and relevant agencies  • Managing Director, boarding house-parents, counsellors, social workers and psychologists	Public and Professional	1	19
Suicide Intervention Skills Workshop (SISW)	Other VWOs and relevant agencies  • Counsellors, social workers and psychologists	Professional	5	56
Suicide Postvention Skills Workshop (SPSW)	Other VWOs and relevant agencies  • Counsellors, social workers and psychologists	Professional	2	23
Managing Suicide Crisis on Helpline	Singapore Police Force • Psychologists and paracounsellors	Professional	1	18
Sound of Listening (SOL)	Other VWOs and relevant agencies  • Head of Administration, boarding manager, counsellors, educational administrators, human resource associates, operational manager, social work associates, teachers	Public	1	16
Management of Depression in Seniors	Social Service Institute (SSI)  • Counsellors, social workers and psychologists	Professional	1	23
Suicide Prevention and Management for Seniors	Social Service Institute (SSI) • Social workers	Professional	1	20
Total			17	248

# COMMUNITY OUTREACH



# **PUBLICITY**

Although suicide remains a taboo topic, SOS aims to raise awareness and encourage important conversations around suicide to be started in a sensitive and responsible manner. Through outreach talks, community events, awareness campaigns and

remove the stigma around suicide and encourage help-seeking behaviour in the community. Other efforts include collaborating with individuals and corporations in fundraising projects.

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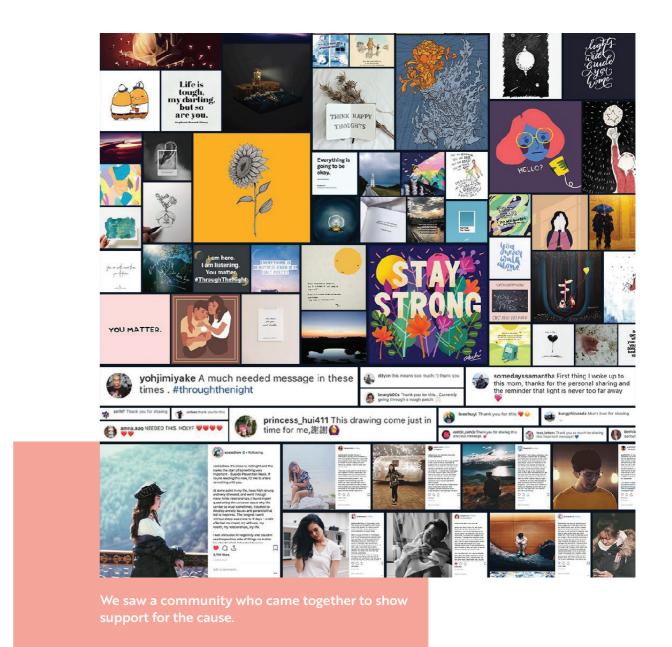


# world suicide prevention day 2018

Midnight to 3 am may be a time when most of us are deep in sleep, but it is also a pocket of time where some are left to deal with their emotions alone; mindlessly scrolling through social media as everyone around them goes to bed.

#ThroughTheNight is a campaign that gathers Singaporeans from different walks of life to create messages of hope for those that need a little support or comfort; even when the world around them is asleep; to help troubled teens through their darkest times and let them know that they do not have to walk this path alone.

We aimed to turn #ThroughTheNight into a platform of hope, a place where they can find something that would put a smile on their faces again. We hope that contributions from the community can build a hope repository around this single hashtag. These messages can reframe mindsets, and help people who are struggling and in distress feel comforted and supported.



"Please don't tell me suicide prevention week is over. Every day is suicide prevention day."

- WSPD contributor

# are you today?

life-changing conversations and raise awareness about the importance of checking in with the people around us. The collection consists of four bracelets, each featuring a pendant with the words "How are you today?" crafted into a delicate circle. Designed as a one-size fits all, each bracelet comes with a mini guide featuring six easy steps on how to start a conversation that could make a difference.



What makes a difference is having someone check in and remind you that they are there for you."

- Ciara Yeo





# key speaking engagements

#### **Hope Beyond Challenges** Conference 2019

Organised by PERTAPIS Counselling & Care Unit (PCCU), Hope Beyond Challenges aimed to raise awareness on issues faced by the sandwiched generation as well as teens and adolescents. On 23 March 2019, SOS Senior Assistant Director, Wong Lai Chun had the pleasure of sharing about how to recognise signs of distress alongside other industry professionals.

#### **UniPsych Symposium 2018**

UniPsych Symposium is an annual career symposium where experts from diverse specialisations and sectors share about their organisations and careers. In his capacity as a SOS corporate communications and outreach executive, Ryan Tan took this opportunity to share about his experience as a fresh graduate with a psychology degree working in the social service sector.

international conference

#### Samaritans of Thailand **International Conference 2019**

In conjunction with their 40th anniversary, the Samaritans of Thailand organised an international suicide prevention conference themed Challenging the Challenges. Held from 8 to 10 March 2019 in Ayutthaya, Thailand, the conference served as a platform for international delegates who are engaged in suicide prevention and crisis intervention work to share perspectives, exchange experiences and explore potential collaborations. The event was attended by SOS Executive Director Judy Lim and counselling staff, Fu Danfeng and Sheila Kaur.



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# outreach and collaborations collaborations

### Mental Health Awareness Singapore Learning Series 2018

In its effort to raise awareness on mental health conditions and rally support for people living with mental health issues, SOS with 32 other agencies and community partners from the healthcare and social services sectors organised the Mental Health Awareness Singapore Learning Series 2018. As part of the learning series, 5 regional community mental health events were held between 14 and 31 October to raise awareness amongst the public in the heartlands on common mental health issues.



Organised by Mrs Wong Kwok Leong Student Wellness Centre, the SMU Mental Health Awareness Week aimed to highlight various strategies individuals can use to help them cope in times of stress and anxiety. Themed You can turn things around!, SOS and colleagues from other mental health organisations took this opportunity to engage the SMU community on 26 and 27 September 2018.







Ngee Ann Polytechnic Project ActivAid -Mental Health Awareness Roadshow

As the inaugural mental health awareness roadshow in Ngee Ann Polytechnic, Project ActivAid was a student-led initiative that aimed to raise awareness among youths about mental health. Held on 3 January 2019, the roadshow spread the message that good mental health is important for a person's overall well-being.

#### Facebook Non-Profit Open House

As part of the line-up of events for Facebook's official opening at Marina One Tower, SOS was invited to engage with Facebook employees during their Non-Profit Open House. Held on 25 September 2018, SOS took the opportunity to share about the suicide landscape in Singapore and at the same time, enlist Facebook employees to volunteer and support our cause.

#### The Marketing Society x Twitter Singapore -Let's Be Brave About Mental Health Fishbowl

Hosted by Twitter Singapore on 24
January, the Mental Health Fishbowl
aimed to create a safe space to have an
open and honest conversation around
mental health. SOS was invited to share
about the need to remove the stigma
surrounding mental health. At this event,
senior management spoke candidly
about their experiences with mental
health and stressed the importance of
making it a priority in today's workplace.

#### Google Comms Camp

As part of Google Global Comms and Public Affairs' year-long Leadership Development programme for emerging leaders, SOS had the opportunity to work with 18 global Google Comms and PR professionals on their capstone project. Stretched over a two-day long brainstorm/strategy session from 13 to 14 February, SOS shared with Google global

and local suicide trends as well as its publicity efforts on a controversial topic in a conservative Asian society. In turn, Google professionals put together their valuable skills and experience to help develop an effective communications and PR strategy for SOS.



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# Committy Ontreach & Publicity

**27** 

# outreach talks

# youth engagement

Topic	Organisation	No. of Sessions	Attendance (approx.)
	Geylang Methodist High School	1	150
	Maris Stella Secondary School	1	150
SOS and its Role	Nanyang Technological University	4	137
in Suicide	National University of Singapore	1	18
Prevention	Raffles Institution	1	20
	Temasek Polytechnic	1	26
	UniPsych Symposium	1	35
	Anglo-Chinese School (International) Singapore	1	110
	National University of Singapore	1	45
Things You Need to Know About	New Town Secondary School	1	75
Suicide	Ngee Ann Polytechnic	1	20
	Tanglin Secondary School	1	77
	Yishun Town Secondary School	1	50
Total		16	913

# public engagement

Topic	Organisation	No. of Sessions	Attendance (approx.)
SOS and its Role	Google	1	18
in Suicide	Home Nursing Foundation	1	11
Prevention	Rotary Club of Singapore	1	20
	GrabTaxi Holdings Pte. Ltd.	1	25
	Humanitarian Organisation for Migration Economics	1	25
Things You Need	National Council of Social Service	1	20
to Know About Suicide	Nulife Care & Counselling Services Ltd	1	150
	Potter's Place Community Services Society	1	60
	SAGE Counselling Centre	1	300
Need Help! How?	Chinese Development Assistance Council	4	200
·	TRANS Focus Centre	1	80
LOSS Talk	Singapore Police Force	7	540
Hotline Crisis Management	Foreign Domestic Worker Association for Social Support and Training	1	20
Stress/Time Management	Chinese Development Assistance Council	1	30
How SOS works with people with suicidal tendencies	Family Justice Courts	1	22
Conversation on Suicide	Muslim Youth Forum	1	25
Total		25	1,546

#### Clozette, Coconuts Singapore, ELLE Singapore, Global-is-Asian (Lee Kuan Yew School of Public Policy), Her **Local Mentions** 16 World, Ministry of Social and Family Development, Mumbrella Asia, Not Again Podcast, Rice Media, Seedly, Singapore Motherhood, The Good Catalogue, The Mindful Company, Vice, 红蚂蚁 Asia: Asia Pacific Daily, Asian Correspondent, AsiaNews, Astro Awani, Bangkok Post, Deccan Chronicle, Devdiscourse, GMA News, IDN Times, iNews.id, INQUIRER.net, 23 Iran Daily, Khmer Times, Nikkei Asian Review, Quân đôi nhân dân (People's Army Newspaper), Rappler, The Hindu, The Nation, The New Indian Express, The Sun Daily, TODAY.NG, Utusan Melayu, 中央廣播電臺 International Africa: Mentions Channels Television Europe: 4 AFP News Agency, Daily Mail, Deutsche Welle, The Drum

North America:

Others:

The Washington Post

Adobo Magazine, Campaign Asia-

Pacific, Ethical Marketing News

Media

Bridging Growing Careers Group,

Others:

No. of Mentions

3

Medium

# in the media

During the review period, SOS was mentioned or featured in a total of 188 articles across newspapers, magazines, online outlets and television programmes.

# SOS media mentions and interviews

Medium	Media	No. of Mentions
	The Straits Times	37
	Channel NewsAsia	15
	AsiaOne	13
	联合晚报	13
	Mothership	12
	The New Paper	10
	新明日报	9
	The Online Citizen	4
	The Independent Singapore	4
Local	Channel 8	4
Mentions	the Asian parent Singapore	3
	Buro 24/7 Singapore	2
	Business Insider	2
	STOMP	2
	The Pride	2
	TODAY	2
	Yahoo News Singapore	2
	联合早报	2
	Berita Harian	1
	Channel U	1

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# FUNDRAISING & SPONSORSHIPS

SOS is deeply grateful to individuals and organisations who believe in our cause and have supported us through donations in cash and in-kind, event sponsorships, or raised funds for SOS during the review period. These gestures of goodwill have contributed to sustaining our self-funded

programmes, increasing the reach of our work, and ensuring that our services remain available to as many of our clients as possible. We sincerely thank all our donors who have stood by our cause and helped give hope to those in crisis.

#### Flag Day 2018

SOS organized a Flag Day on Saturday, 3 November 2018 to raise funds for our service enhancement project. With 220 Flag Ambassadors actively soliciting donations from the public in various parts of Singapore, we managed to raise a total of \$\$22,710.69. After collating contributions from corporates and Tote Board's 30<sup>th</sup> Anniversary Celebrations Commemorative Fundraising Programme, we have raised a total of \$\$90,979.97. All donations raised will go towards the SOS Building Fund.

### corporate donors

SOS would like to acknowledge the following organisations for their generous support in FY2018/19:

#### **Cash Donations**

\$260,000	The Margaret Mary Wearne Charitable Trust
\$10,000	Lee Foundation
\$5,000 - \$9,999	Mellford Pte Ltd
	CHIJ Secondary
	Goldman Sachs (Singapore)
\$1,000 – \$4,999	Hiang Foo Siang Temple
φ1,000 – φ <del>4</del> ,777	Kwan Im Thong Hood Cho Temple
	Mangala Vihara (Buddhist Temple)
	The Mindful Company Pte Ltd
\$500 - \$999	Tampines Chinese Temple
φ300 <b>-</b> φ777	Tan Chue Tin Clinic Pte Ltd

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#### **Donations in Kind**

Artless Goods Pte Ltd NTUC FairPrice Foundation Limited

Band of Doodlers Nuffnang Pte Ltd

Collin's Movers Pte Ltd REACH Community Services

Edith Patisserie Singapore Pools

Gushcloud Pte Ltd TBWA\ Group Singapore

Icon Consulting Group The Mindful Company

M1 Limited The Naughty Corner Gelato House

#### **Friends of Samaritans**

Individuals who are invited to be Friends of Samaritans help the organisation in three ways:

- i. Support the activities of SOS,
- ii. Help with the publicity of SOS services known to anyone who may benefit from the help offered by SOS, and/or
- iii. Make an annual contribution

We acknowledge and thank the following individuals who gave their support as Friends of Samaritans during the review period:

- Dr Chia Kwok Ying
- Ms Valarie Khor

# OUR VOLUNTEERS



Our SOS 24-hour Hotline is manned by a dedicated pool of volunteers who are passionate in our cause. More than just giving their time and effort, they believe in offering hope, empathy and a listening ear to those in despair. Our volunteers provide round-the-clock emotional support to those in distress in a confidential and non-judgmental manner.

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Pre-service training consists of 3 phases. Potential volunteers are assessed by our in-house trainers at the end of each phase before progressing to the next.

Phase 1	Phase 2	Phase 3
Potential volunteers acquire essential listening and verbal response skills through classroom learning and role-plays.	Volunteers handle calls over the 24-hour Hotline with the supervision of an experienced mentor.	Volunteers undergo additional training that involves continual education in suicide intervention and postvention.

### continual training

SOS volunteers are extraordinary people from all walks of life and it is vital that we recognise and develop their skills. New training programmes are continually rolled out to build volunteers' capabilities in handling calls and maintain high service standards. Topics covered include advanced listening skills and self-care.



Programme	Attendance
Beyond Blue - Refresher Skills	51
Beyond Blue - Self Care	48
Supervisor Training	18

# continual training by external trainers

Programme	External Trainers	Attendance
Family Law	Assoc. Prof Ruby Lee, Ms Yap Xuan Wen, Mr Clement Lim, and Ms Victoria Lynn Chin National University of Singapore	17
LOSS – Role of State Coroner's Court and the Police	Judge Marvin Bay, State Courts  Dr George Paul, Health Sciences Authority  Mr Lim Hao Jun, Singapore Police Force	26

### social events and other activities

Programme	Attendance
48 <sup>th</sup> Annual General Meeting	47
Family Day 2018	36
Volunteer Appreciation Dinner 2018	102







Oldest Volunteer



profile of

volunteers

Undergoing Training



Fully Trained



Longest Serving Volunteer



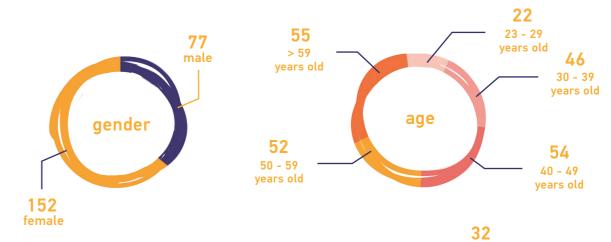
Individuals from diverse places:

Australia, British Indian Ocean Territories, Canada, Germany, Greece, India, Japan, Malaysia, Mauritius, Philippines, Romania, Singapore, Taiwan, United Kingdom, United States, Vietnam



Proficient in speaking a wide range of languages:

Cantonese, French, German, Hindi, Hokkien, Italian, Malay, Malayalam, Mandarin, Marathi, Russian, Singhalese, Tagalog, Tamil, Teochew



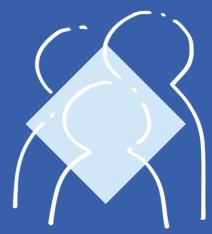




Category	No. of individuals	%
Years of Service		
<1	78	34.1%
1-5	43	18.8%
6-10	42	18.3%
11-15	21	9.2%
16-20	13	5.7%
21-25	9	3.9%
>25	23	10.0%
Occupation		
Administrative/Human Resource/Accounting/Finance	41	17.9%
Arts/Media/Communication	8	3.5%
Education/Training	26	11.49
Engineering/Technology/Infocomm/Technology	15	6.6%
Healthcare/Social Services	13	5.7%
Legal Services	7	3.1%
Manufacturing/Construction/Logistics	4	1.7%
Sales/Marketing/Services	14	6.1%
Homemaker	20	8.7%
Retired	20	8.7%
Self-employed	25	10.9%
Others	36	15.7%
Languages Spoken		
Mandarin	124	36.7%
Malay	24	7.1%
Tamil	15	4.4%
Hindi	16	4.7%
Cantonese	51	15.1%
Hokkien	58	17.29
Teochew	23	6.8%
Others (e.g. Tagalog, French, Italian)	27	8.0%

<sup>\*</sup>Some volunteers speak more than one language. All volunteers are proficient in English.

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# THE ORGANISATION

While everyone plays different roles, the team at SOS is unified by a common vision of making SOS the premier organisation in suicide prevention in Singapore.

### patron

#### Mr Lawrence Wong

Minister for National Development and Second Minister for Finance

## honorary member

#### Late Mr S R Nathan

Sixth President of the Republic of Singapore

### board of management year of appointment

Chairman	Ms Lee Sook Fung	Jul '17	
Vice-Chairman	Mr Chinnatamby Nandakumar	Jul '17	
Honorary Secretary	Dr Stephanie Ho Lee Ling	Jul '17	
Honorary Treasurer	Mr Sam Cheah Sin Koong	Jul '17	
Member	Ms Judy Low Gek Neo	Jul '17	
Member	Mr Lee Jun Kiat	Jul '17	
Member	Ms Lim Hui Chee	Jul '17	
Member	Ms Karen Chang Lee Cheng	Oct '16	
Member	Dr Ng Beng Yeong	Jan '18	
Member	Mr Adrian Seow Chin Hwee	Jan '19	
Board Advisor	Ms Lim Suu Kuan^	Jul '17	

<sup>\*</sup>No staff sits on the Board of Management.

#### **Human Resources Committee**

Truman Resources Committee					
Chairman	Ms Lee Sook Fung				
Audit and Risk Committee					
Chairman	Ms Lim Hui Chee				
IT Committee					
Chairman	Mr Lee Jun Kiat				
IT Project Steering Committee					
Chairman	Mr Tan Tiew Hin				
Protem Strategic Plan Project Steering Committee					

Mr Sam Cheah Sin Koong

#### **Associate Members**

Consultant	Dr Philbert Chin Soon Siang
Consultant Psychiatrist	Dr Tan Chue Tin
Consultant Psychiatrist	Dr Ng Beng Yeong
Family Therapist	Ms Juliana Chua Swee Lin
Legal Consultant	Ms Ellen Lee Geck Hoon
Legal Consultant	Mr Sivagnanaratnam Sivanesan
Chartered Accountant	Ms Karen Chang Lee Cheng
Independent Consultant	Mr Adrian Seow Chin Hwee
IT Consultant	Mr Tan Tiew Hin

### our staff

#### **Management**

Management				
Executive Director	Ms Judy Lim Sook Lan			
Finance, HR and Administration				
Administrative Coordinator Administrative Coordinator	Ms Donne Foo Lee Pow Ms Rachel Koh Suan Suan			
Information Technology and System	s			
Senior IT Administrator	Mr Tan Theam Huat			

#### **Client Care Services**

Assistant Director	Mr Patrick Lau Tak Ching
Senior Counsellor	Ms Chan May Peng
Acting Senior Counsellor	Ms Sheila Mukhtar Kaur
Acting Senior Counsellor	Ms Sylvia Tjahjadi
LOSS Counsellor	Ms Fu Danfeng
LOSS Counsellor	Mr Nathan Khor Gui Wei
Counsellor	Ms Jesmine Goh Hui Ming
Counsellor	Mr Shawn Lai Jun Yin
Counsellor	Ms Wong Yun Yi
Counsellor	Ms Fang Mei Lin^
Executive	Ms Tan Hui Min

Chairman

<sup>^</sup>The immediate past Chairman serves as Board Advisor for a term of 2 years, with no voting rights.

#### **Volunteer Management**

Assistant Manager Mr Jeffrey Tay Tiong Peng Ms Shereen Lau Su Ping Executive Executive Ms Neo Yin Yao

Ms Cecilia Ow Mee Fun^ Executive

#### Training, Communication, Outreach and Fund Development

Senior Assistant Director Ms Wong Lai Chun

Mr David Phung Chee Leong Manager Assistant Manager Ms Shelley Tan Choon Fong

Associate Trainer/Supervisor Ms Lee Yoke Yin^ Executive Mr Tan Guo Long, Ryan Executive Ms Chiang Xing Ling, Lynn

#### **Affliations**

International Federation of Telephonic Emergency Services (IFOTES)

#### Membership

American Association of Suicidology (AAS)

Befrienders Worldwide (BW)

International Association for Suicide Prevention (IASP)

National Council of Social Service (NCSS)

#### **Auditor**

P G Wee Partnership LLP

#### **Bankers**

CIMB Bank Bhd

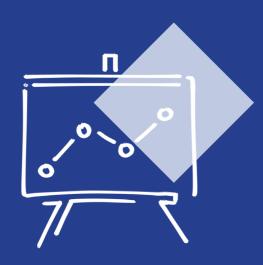
DBS Bank Ltd

Hong Leong Finance Ltd

Singapura Finance Ltd

The Organisation

<sup>^</sup> Staff on part-time employment.



# CORPORATE GOVERNANCE

#### 1. Board Governance

SOS is governed by a Board of Management (the "Board") which comprises elected and co-opted members. Induction and orientation are provided to new incoming Board members upon joining the Board. None of the Board members held staff appointments.

There is a maximum limit of three consecutive terms for each Board member, excluding the Honorary Treasurer who has a limit of two consecutive terms. All Board members are required to submit themselves for re-nomination and re-appointment once every two years during the AGM. The immediate past Chairman serves as an advisor to the Board for a term.

The Board has established five board committees, each with documented terms of reference. The board committees are namely the Audit and Risk Committee, Human Resource Committee, IT Committee, IT Project Steering Committee and Protem Strategic Plan Project Steering Committee. Each committee is represented by a Board member. Roles and responsibilities are delegated to the respective committees.

As of 31 March 2019, the Board consisted of seven elected and three co-opted board members. Each member of the Board brings a unique set of expertise and capabilities to better guide and serve the Charity so as to ensure that SOS continues to grow and meet its vision and mission.

From 1 April 2018 to 31 March 2019, the Board met seven times. Details of the Board of Management, including their meeting attendance can be found below.

#### **Board Attendance**

Name	Appointment	Attendance	Date of Appointment
Ms Lee Sook Fung	Chairman	7/7	Jul '17
Mr Chinnatamby Nandakumar	Vice-Chairman	6/7	Jul '17
Dr Stephanie Ho Lee Ling	Honorary Secretary	7/7	Jul '17
Mr Sam Cheah Sin Koong	Honorary Treasurer	6/7	Jul '17
Ms Judy Low Gek Neo	Member	3/7	Jul '17
Mr Lee Jun Kiat	Member	6/7	Jul '17
Ms Lim Hui Chee	Member	6/7	Jul '17
Ms Karen Chang Lee Cheng	Member	6/7	Oct '16
Dr Ng Beng Yeong	Member	4/7	Jan '18
Mr Adrian Seow Chin Hwee	Member	2/2	Jan '19

A 3-year Strategic Plan for August 2017 to July 2020 was developed by the Board and Management Staff to guide SOS in furthering our core services and achieve excellence. Besides ensuring that SOS stays true to its vision, mission and core values, the Board periodically reviews and updates the Strategic Plan to ensure that SOS stays relevant to the changing needs of the community. The Strategic Plan was updated in January 2019 to better guide and serve our objectives.

All Board members and staff of SOS are required to declare any actual or potential conflict of interests when they are newly employed or appointed and whenever there are updates.

Board members and staff do not participate in decision-making and approvals of transactions to which they have a conflict of interest.

#### 3. Human Resource and Volunteer Management

The Board approves documented human resource policies for staff. Competent staff and volunteers are essential to maintain optimal service standards to all clients, and SOS is committed to continually develop the capabilities of our staff and volunteers. SOS has in place regular supervision, appraisal and professional development practice for all staff and volunteers.

A Code of Conduct approved by the Board is in place for Board members, staff and volunteers

#### 4. Financial Management and Internal Controls

The Board reviews and approves SOS' annual budget. SOS does not provide loans to staff, management, Board members, any related parties or third parties. The organisation also does not donate or provide sponsorship to other charities.

The Board ensures internal controls for financial matters are in place with documented procedures. The Board also monitors regularly its budget income and expenditures to ensure SOS operates efficiently and effectively. At the same time, the Audit & Risks Committee reviews, monitors and makes recommendations to the Board on Financial management policies and internal controls. The annual accounts are also audited by an independent professional audit firm.

SOS abides by its investment policy and adopts a conservative stance towards investing the company's reserves.

#### 5. Fundraising Practices

SOS has established guidelines for fundraising based on best practices set out by the National Council of Social Service and the Charity Council. SOS ensures that all donations in cash (solicited or unsolicited) and in-kind are properly recorded, accounted for and promptly deposited by the Charity.

#### 6. Disclosure and transparency

No Board members receive any remuneration.

No employee is involved in setting his or her own remuneration.

Between 1 April 2018 to 31 July 2018, 1 employee who is related to the Executive Director received remuneration exceeding \$50,000. However, she does not report to the Executive Director.

The annual remuneration of the key management personnel whose salaries are \$100,000 and above (including the three highest paid personnel) are as follows:

Remuneration Band	
S\$100,001 to S\$200,000	1

#### 7. Public Image

SOS accurately portrays its brand and image to the public and has a documented Corporate Communication policy on how each medium of communication is to be used and how stakeholders are to be engaged.

#### 8. Whistle Blowing Policy

The Board has in place a whistle-blowing policy that is available and disclosed in SOS website.

#### **Governance Evaluation Checklist**

SOS falls under Enhanced Tier of Guidelines for purposes of the Code of Governance for Charities and Institutions of a Public Character (IPCs).

The Enhanced Tier is applicable to IPCs with gross annual receipts from \$500,000 to less than \$10 million.

S/No.	Code Description	Code ID	Compliance
1	Induction and orientation are provided to incoming Board members on joining the Board.	1.1.2	Complied
	Are there Board members holding staff appointments?		No
2	There is a maximum limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman or person on Board responsible for overseeing the finances of the charity).  Should the charity not have an appointed Board member, it will be taken that the Chairman oversees the finances.	1.1.7	Complied
3	All Board members submit themselves for re-nomination and re-appointment, at least once every three years.	1.1.8	Complied
4	The Board conducts regular self-evaluation to assess its performance and effectiveness once per term or every three years, whichever is shorter.	1.1.12	Complied
	Are there Board member(s) who have served for more than 10 consecutive years?		No
5	There are documented terms of reference for the Board and each of its Board committees.	1.2.1	Complied

S/No.	Code Description	Code ID	Compliance
6	There are documented procedures for Board members and staff to declare actual or potential conflicts of interest to the Board at the earliest opportunity.	2.1	Complied
7	Board members do not vote or participate in decision- making on matters where they have a conflict of interest.	2.4	Complied
8	The Board periodically reviews and approves the strategic plan for the charity to ensure that the activities are in line with its objectives.	3.2.2	Complied
9	The Board approves documented human resource policies for staff.	5.1	Complied
10	There is a documented Code of Conduct for Board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied
11	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied
	Are there volunteers serving in the charity?		Yes
12	There are volunteer management policies in place for volunteers.	5.7	Complied
13	There is a documented policy to seek Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of its core charitable programmes.	6.1.1	Complied
14	The Board ensures internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	Complied
15	The Board ensures reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied
16	The Board ensures that there is a process to identify, regularly monitor and review the charity's key risks.	6.1.4	Not Complied  The Audit and Risk Committee will be looking into this in the next Fiscal Year.
17	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	Complied
	Does the charity invest its reserves, including fixed deposits?		Yes
18	The charity has a documented investment policy approved by the Board.	6.4.3	Complied
	Did the charity receive cash donations (solicited or unsolicited) during the year?		Yes

S/No.	Code Description	Code ID	Compliance
19	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied
	Did the charity receive donations-in-kind during the year?		Yes
20	All donations-in-kind received are properly recorded and accounted for by the charity.	7.2.3	Complied
21	The charity discloses in its annual report:  i) Number of Board meetings in the year; and  ii) Individual Board member's attendance.	8.2	Complied
	Are Board members remunerated for their Board services?		No
	Does the charity employ paid staff?		Yes
22	No staff is involved in setting his or her own remuneration.	2.2	Complied
23	The charity discloses in its annual report:  i) The total annual remuneration (including any remuneration received in its subsidiaries), for each of its three highest paid staff, who each receives remuneration exceeding \$100,000, in bands of \$100,000; and  ii) If any of the three highest paid staff also serves on the Board of the charity.  OR  The charity discloses that none of its staff receives more than \$100,000 in annual remuneration each.	8.4	Complied
24	The charity discloses the number of paid staff who are close members of the family of the Executive Head or Board Members, who each receives remuneration exceeding \$50,000 during the year, in bands of \$100,000.  OR  The charity discloses that there is no paid staff who are close members of the family of the Executive Head or Board Member, who receives more than \$50,000 during the year.	8.5	Complied
25	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	Complied

# FINANCIAL REPORT

31 March 2019

SAMARITANS OF SINGAPORE
Unique Entity Number: \$69\$\$0047D

## organisation information

**Unique Entity Number** 

S69SS0047D

**Charity Registration Number** 

IPC 000468

**Registered Office** 

10 Cantonment Close

#01-01

Singapore 080010

**Bankers** 

DBS Bank Limited

CIMB Group Holdings Berhad Hong Leong Finance Limited Singapura Finance Limited

**Board Members** 

Chairman

Ms Lee Sook Fung

Vice Chairman

Mr Chinnatamby Nandakumar

**Honorary Secretary** 

Dr Stephanie Ho Lee Ling

**Honorary Treasurer** 

Mr Sam Cheah Sin Koong

Members

Ms Judy Low Gek Neo Mr Lee Jun Kiat Ms Lim Hui Chee

**Co-opted Members** 

Ms Karen Chang Lee Cheng

Dr Ng Beng Yeong

Mr Adrian Seow Chin Hwee (co-opted Jan 2019)

Advisor

Ms Lim Suu Kuan

#### **Associate Members**

#### Consultants

Dr Philbert Chin Soon Siang Mr Adrian Seow Chin Hwee Mr Tan Tiew Hin

#### **Consultant Psychiatrists**

Dr Tan Chue Tin Dr Adrian Wang Chee Cheng Dr Ng Beng Yeong

#### **Family Therapist**

Ms Juliana Chua Swee Lin

#### Lawyers

Ms Ellen Lee Geck Hoon Mr Sivagnanaratnam Sivanesan

#### **Chartered Accountant**

Ms Karen Chang Lee Cheng

#### **Auditor**

#### P G Wee Partnership LLP

Chartered Accountants of Singapore 79 Anson Road #07-03 Singapore 079906

Tel: 6220 8858 Fax: 6220 6778

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#### **Financial Report**

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# statement by board members

#### FOR THE YEAR ENDED 31 MARCH 2019

The board members are responsible for the preparation and fair presentation of these financial statements in accordance with the Societies Act, Charities Act and Singapore Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In our opinion, the financial statements are drawn up so as to present fairly, in all material respects, the financial position of the Samaritans of Singapore (the "Society") as at 31 March 2019 and of the financial performance, changes in funds and cash flows of the Society for the year ended on that date in accordance with the provisions of the Acts.

The board members have, on the date of this statement, authorised these financial statements for issue.

On behalf of the board members,

Ms Lee Sook Fung

Chairman

Mr Chinnatamby Nandakumar

**Vice Chairman** 

11 June 2019

## independent auditor's report

#### TO THE BOARD MEMBERS OF SAMARITANS OF SINGAPORE

#### Report on the Audit of the Financial Statements

#### **Opinion**

We have audited the financial statements of Samaritans of Singapore (the "Society"), which comprise the statement of financial position as at 31 March 2019, and the statement of financial activities, statement of changes in funds 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 Societies Act, Chapter 311 (the Societies Act), the Charities Act, Chapter 37 and other relevant regulations (the Charities Act and Regulations) and Financial Reporting Standards in Singapore (FRSs) so as to present fairly, in all material respects, the state of affairs of the Society as at 31 March 2019 and the results, changes in funds and cash flows of the Society 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 Society 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 other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

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

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

# independent auditor's report

#### TO THE BOARD MEMBERS OF SAMARITANS OF SINGAPORE

#### Responsibilities of Management and Board Members for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Societies Act, the Charities Act and Regulations and FRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society'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 Society or to cease operations, or has no realistic alternative but to do so.

The board members are responsible for overseeing the Society'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 Society'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 Society'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

## independent auditor's report

#### TO THE BOARD MEMBERS OF SAMARITANS OF SINGAPORE

of our auditor's report. However, future events or conditions may cause the Society 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 Board Members 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:

- a. The accounting and other records required to be kept by the Society have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations; and
- b. The fund-raising appeals held during the reporting year have been carried out in accordance with regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeal,

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

- a. The Society 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 Society has not complied with the requirements of Regulation 15 of the Charities (Institutions of a Public Character) Regulations

P G Wee Partnership LLP

Public Accountants and Chartered Accountants Singapore

11 June 2019

(INCORPORATING STATEMENT OF COMPREHENSIVE INCOME) FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

	Unrestri	cted Funds		Restricted Funds							
	Note	General Fund	Accumulated Fund- Research	Main Programme Reserves	Office Relocation Fund	Healing Bridge Fund	LOSS Fund	Volunteers Development & Management Fund	V Sellapan Family Fund	Total	Total
		2019	2019	2019	2019	2019	2019	2019	2019	2019	2018
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Incoming Resources											
Amortisation of Capital Grant	14	-	235	12,564	-	-	3,135	-	-	15,934	23,974
Amortisation of Deferred Capital Donations	15		1.003	12.055			2 200			17 2/0	10.7/1
	15	-	1,093	12,955	-	-	3,300	-	-	17,348	10,741
Book Sales		534	-	-	-	-	-	-	-	534	1,204
Care & Share Matching Grant Fund	9	-	-	359,888	-	-	-	-	-	359,888	150,510
Designated Project Donations		31,605	-	-	-	-	-	-	-	31,605	339,524
Fund Raising - Solicited		57,782	-	-	500	-	-	-	-	58,282	-

## statement of financial activities

(INCORPORATING STATEMENT OF COMPREHENSIVE INCOME) FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

	<b>Unrestricted Funds</b>		Restricted Funds								
	Note	General Fund	Accumulated Fund- Research	Main Programme Reserves	Office Relocation Fund	Healing Bridge Fund	LOSS Fund	Volunteers Development & Management Fund	V Sellapan Family Fund	Total	Total
		2019	2019	2019	2019	2019	2019	2019	2019	2019	2018
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Fund Raising - Donation in kind		629	-	-	-	-	-	-	-	629	-
Government Paid Leave		-	-	10,331	-	-	-	-	-	10,331	3,109
Interest Income		56,811	-	-	-	-	-	-	-	56,811	37,210
Membership Fees		496	-	-	-	-	-	-	-	496	496
NCSS Funding for Operating Expenses		-	-	1,817,072	-	-	-	-	-	1,817,072	1,983,588
NCSS Telecom Subsidy		-	-	1,920	-	-	-	-	-	1,920	1,920

(INCORPORATING STATEMENT OF COMPREHENSIVE INCOME) FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

	Unrestricted Funds										
	Note	General Fund	Accumulated Fund- Research	Main Programme Reserves	Office Relocation Fund	Healing Bridge Fund	LOSS Fund	Volunteers Development & Management Fund	V Sellapan Family Fund	Total	Total
		2019	2019	2019	2019	2019	2019	2019	2019	2019	2018
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
NCSS VCF Funding		9,764	-	(1,330)	-	-	-	-	-	8,434	336
Other Income		-	-	31	-	-	-	-	-	31	4,028
Programme Fees		-	-	-	-	-	-	-	-	-	620
Public Education: Emotional First Aid / Feel Your Life / A Thinking Heart		-	-	-	-	-	-	-	-	-	150
Public Education: Suicide Prevention/ Interventio n/ Postvention Workshops/Talks		05 (11								05 /11	70.550
TTOTKSHOPS/ Tacks		85,411	-	-	-	-	-	-	-	85,411	79,559

### statement of financial activities

(INCORPORATING STATEMENT OF COMPREHENSIVE INCOME) FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

	Unrestricted Funds		Restricted Funds								
	Note	General Fund	Accumulated Fund- Research	Main Programme Reserves	Office Relocation Fund	Healing Bridge Fund	LOSS Fund	Volunteers Development & Management Fund	V Sellapan Family Fund	Total	Total
		2019	2019	2019	2019	2019	2019	2019	2019	2019	2018
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Special Employment Credit/ Wage Credit		-	-	48,119	-	-	-	-	-	48,119	23,764
Solicited Donations		26,039	-	-	-	-	-	-	-	26,039	183
TOTE Board Social Service Fund		-	-	-	-	-	194,191	-	-	194,191	191,910
Unsolicited Donations		118,420	-	-	1,000	-	276,735	-	-	396,155	22,099
Volunteer Development		1,247		-	-	-	-	-	-	1,247	1,307
Total Incoming Resources		388,738	1,328	2,261,550	1,500	_	477,361	_	-	3,130,477	2,876,232

(INCORPORATING STATEMENT OF COMPREHENSIVE INCOME) FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

	Unrestricted Funds		Restricted Funds								
	Note	General Fund	Accumulated Fund- Research	Main Programme Reserves	Office Relocation Fund	Healing Bridge Fund	LOSS Fund	Volunteers Development & Management Fund	V Sellapan Family Fund	Total	Total
		2019	2019	2019	2019	2019	2019	2019	2019	2019	2018
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Resources Expended											
Accountancy fee		-	-	22,155	-	-	-	-	-	22,155	1,540
Advertising and Publicity		-	-	20,926	-	-	-	-	-	20,926	44,943
Audit Fees		-	-	3,360	-	-	-	-	-	3,360	3,300
Bank Charges		-	-	166	-	-	-	-	-	166	-
Communications		-	-	83,330	-	-	-	-	-	83,330	18,717
Consultancy fee		-	-	102,000	-	-	-	-	-	102,000	-
Client support		-	2	-	-	-	-	-	-	2	-
Depreciation of Plant and Equipment	5	-	952	40,091	-	-	-	-	-	41,043	40,228
Expenditure on Manpower	3	-	282	1,866,124	-	_	217,239	_	_	2,083,645	1,686,388

### statement of financial activities

(INCORPORATING STATEMENT OF COMPREHENSIVE INCOME) FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

	<b>Unrestricted Funds</b>		Restricted Funds								
	Note	General Fund	Accumulated Fund- Research	Main Programme Reserves	Office Relocation Fund	Healing Bridge Fund	LOSS Fund	Volunteers Development & Management Fund	V Sellapan Family Fund	Total	Total
		2019	2019	2019	2019	2019	2019	2019	2019	2019	2018
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Fund raising expenses		125	-	2,996	-	-	-	-	-	3,121	-
Honorarium		-	-	-	-	-	-	-	-	-	12,258
Housekeeping and Others		-	-	7,117	-	395	20	90	-	7,622	3,685
Insurance		749	-	4,023	-	-	-	-	-	4,772	3,930
Legal and professional fee		-	-	2,186	-	-	-	-	-	2,186	-
Plant and Equipment Written Off		-	-	-	-	-	-	-	-	-	186
Maintenance of Equipment		-	1,010	43,481	-	-	-	-	-	44,491	40,408
Maintenance of Land and Building		-	-	21,195	-	-	-	-	-	21,195	19,006
Plant and equipment expenses off		-	-	22,675	-	-	-	-	-	22,675	-

(INCORPORATING STATEMENT OF COMPREHENSIVE INCOME) FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

	Unrestri	cted Funds	Restricted Funds								
	Note	General Fund	Accumulated Fund- Research	Main Programme Reserves	Office Relocation Fund	Healing Bridge Fund	LOSS Fund	Volunteers Development & Management Fund	V Sellapan Family Fund	Total	Total
		2019	2019	2019	2019	2019	2019	2019	2019	2019	2018
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Membership Fees		-	-	1,770	-	-	-	-	-	1,770	1,410
Miscellaneous		18	-	12,945	-	-	-	-	-	12,963	1,865
Printing and Stationery		-	-	8,148	-	-	-	-	-	8,148	9,531
Public Education Expenses		2,873	-	-	-	-	-	-	-	2,873	4,294
Rental of Building		-	-	17,265	-	-	-	-	-	17,265	18,206
Subscription		-	-	553	-	-	-	-	-	553	-
Transport		-	-	5,840	-	-	211	465	-	6,516	3,254
Utilities		-	-	20,753	-	-	-	-	-	20,753	21,998
Volunteer Development	21	_		37,279	-	-	-	1,481	23	38,783	47,809
Total Resources Expended		3,765	2,246	2,346,378	-	395	217,470	2,036	23	2,572,313	1,982,956

### statement of financial activities

(INCORPORATING STATEMENT OF COMPREHENSIVE INCOME) FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

	<b>Unrestricted Funds</b>										
	Note	General Fund			ogramme Relocation I		LOSS Fund	Volunteers Development & Management Fund	V Sellapan Family Fund	Total	Total
		2019	2019	2019	2019	2019	2019	2019	2019	2019	2018
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Total Surplus/(Deficit) for the Year		384,973	(918)	(84,828)	1,500	(395)	259,891	(2,036)	(23)	558,164	893,276

The accompanying notes form an integral part of these financial statements

# statement of financial position

AS AT 31 MARCH 2019

	Note	2019 SGD	2018 SGD
Assets			
Non-Current Assets			
Plant and Equipment	5	68,092	96,480
Total Non-Current Assets		68,092	96,480
Current Assets			
Trade and Other Receivables	6	51,228	34,154
Other Assets	7	277,902	291,609
Cash and Cash Equivalents	8	6,480,140	6,275,451
Total Current Assets		6,809,270	6,601,214
Total Assets		6,877,362	6,697,694
Funds			
Unrestricted Funds			
Accumulated Fund		483,775	98,802
Care & Share Matching Grant Fund	9	95,159	455,047
Total Unrestricted Funds		578,934	553,849
Restricted Funds			
Accumulated Fund-Research	10	114,221	115,139
Anniversary Fund	11	48,432	48,432
Anthony Yeo Memorial Fund	12	126,844	126,844
Office Relocation Fund	13	176,147	174,647
Capital Grant Fund	14	14,965	29,569
Deferred Capital Donations Fund	15	23,840	41,188
Healing Bridge Fund	16	28,102	28,497
IT Fund	17	156,968	156,968
LOSS Fund	18	1,386,313	1,126,422
Training Centre Fund	19	165,683	165,683

	Note	2019 SGD	2018 SGD
Main Programme Reserves	20	3,749,432	3,834,260
Volunteers Development & Management Fund	21	37,782	39,818
V Sellapan Family Fund	22	149,977	150,000
Total Restricted Funds		6,178,706	6,037,467
Total Funds		6,757,640	6,591,316
Current Liabilities			
Other Payables	24	111,622	106,378
Contract Liabilities	25	8,100	-
Total Current Liabilities		119,722	106,378
Total Funds and Liabilities		6,877,362	6,697,694

# statement of changes in funds

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

#### **Unrestricted Funds**

	Accumulated Fund	Care & Share Matching Grant Fund	Total
	SGD	SGD	SGD
Balance as at 1 April 2018	98,802	455,047	553,849
Movement for the year	-	(359,888)	(359,888)
Statement of comprehensive income for the year	384,973	-	384,973
Balance as at 31 March 2019	483,775	95,159	578,934
Balance as at 1 April 2017	98,619	327,148	425,767
Movement for the year	-	127,899	127,899
Statement of comprehensive income for the year	183	-	183
Balance as at 31 March 2018	98,802	455,047	553,849

# statement of changes in funds

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

						Restricte	d Funds							
	Accumulated Fund- Research	Anniversary Fund	Anthony Yeo Memorial Fund	Office Relocation Fund	Capital Grant Fund	Deferred Capital Donations Fund	Healing Bridge Fund	IT Fund	LOSS Fund	Main Programme Reserves	Training Centre Fund	Volunteers Development & Management Fund	V Sellapan Family Fund	Total
	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Balance as at 1 April 2018	115,139	48,432	126,844	174,647	29,569	41,188	28,497	156,968	1,126,422	3,834,260	165,683	39,818	150,000	6,037,467
Movement for the year	-	-	-	-	1,330	-	-	-	-	-	-	-	-	1,330
Amortisation of fund	-	-	-	-	(15,934)	(17,348)	-	-	-	-	-	-	-	(33,282)
Statement of comprehensive income for the	(01.0)			1.500			(205)		050.001	(0 ( 000)		(0.00()	(00)	150 101
year	(918)	-	-	1,500	-	-	(395)		259,891	(84,828)		(2,036)	(23)	173,191
Balance as at 31 March 2019	114,221	48,432	126,844	176,147	14,965	23,840	28,102	156,968	1,386,313	3,749,432	165,683	37,782	149,977	6,757,640
Balance as at 1 April 2017	60,405	48,432	125,844	138,280	52,144	2,423	26,321	174,734	1,051,564	3,231,745	-	47,691	150,000	5,109,583
Transfer (to) from	(165,683)	-	-	-	-	17,766	-	(17,766)	-	(95)	165,683	95	-	-
Movement for the year	-	-	-	36,367	1,399	31,740	-	-	-	-	-	-	-	69,506
Amortisation of fund	-	-	-	-	(23,974)	(10,741)	-	-	-	-	-	-	-	(34,715)
Statement of comprehensive income for the year	220,417	_	1,000	_	_	_	2,176	_	74,858	602,610	_	(7,968)	_	893,093
•	220,417		1,000				2,170		74,030	002,010		(7,700)		073,073
Balance as at 31 March 2018	115,139	48,432	126,844	174,647	29,569	41,188	28,497	156,968	1,126,422	3,834,260	165,683	39,818	150,000	6,037,467

### statement of cash flows

#### FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

	Note	2019 SGD	2018 SGD
Cash Flows From Operating Activities			
Surplus for the Year		558,164	893,276
Adjustments for:			
Amortisation of Capital Grants	14	(15,934)	(23,974)
Amortisation of Deferred Capital Donations	15	(17,348)	(10,741)
Depreciation of Plant and Equipment	5	41,043	40,228
Interest Income		(56,811)	(37,210)
Plant and Equipment Written Off			186
Surplus Before Working Capital Changes		509,114	861,765
Changes in Working Capital:			
(Increase) Decrease in Trade and Other Receivables		(17,074)	(8,005)
(Increase) Decrease in Other Assets		13,707	(254,947)
Increase (Decrease) in Other Payables		13,344	(30,853)
Net Cash Flows From (Used In) Operating Activities		519,091	567,960
Cash Flows From Investing Activities			
Purchase of Plant and Equipment	5	(12,655)	(65,441)
Interest Income		56,811	37,210
Net Cash Flows From (Used In) Investing Activities		44,156	(28,231)

# statement of cash flows

#### FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

	Note	2019 SGD	2018 SGD
Cash Flows From Financing Activities			
Net receipts (payments) in Care & Share Matching Grant Fund		(359,888)	127,899
Net receipts (payments) in Capital Grant Fund		1,300	1,399
Net receipts (payments) in Deferred Capital Donations Fund		-	31,740
Net receipts (payments) in Office Relocation Fund		-	36,367
Net Cash Flows From (Used In) Financing Activities	_	(358,558)	197,405
	_		
Net increase in cash and cash equivalents		204,689	737,134
Cash and cash equivalents at beginning of year		6,275,451	5,538,317
Cash and cash equivalents at end of year	8	6,480,140	6,275,451

The accompanying notes form an integral part of these financial statements

# notes to the financial statements

#### FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019

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

## 1. Society's Information

Samaritans of Singapore ("SOS") was registered with the Registry of Societies on 29 July 1969 and with the Commissioner of Charities on 26 September 1983. The Society was awarded the renewal of the status of Institution of Public Character (IPC) from 1 October 2016 to 30 September 2019. The registered office of the Society is located at Block 10 Cantonment Close #01-01 Multi Storey Car Park Singapore 080010.

The board members approved and authorised these financial statements for issue.

SOS has a vision "to be the premier organisation in suicide prevention" and its mission is "to be an available lifeline to anyone in crisis." Through a range of comprehensive services, SOS is committed to providing emotional support to those who are in a crisis, thinking of suicide, or affected by suicide.

To achieve its mission and vision, SOS has grown from being a 24-hour hotline to a nationally recognised Voluntary Welfare Organisation (VWO) with a range of comprehensive services such as Specialist Counselling, Crisis Support, Case Consultation, Email Befriending, Training for Professionals and the community, a dedicated support programme for suicide survivors, as well as Community Outreach to raise awareness and vigilance in suicide prevention.

To further strengthen evidence-based practice, SOS has also set up a research arm to look into information and findings that can aid local suicide prevention and intervention work. This is carried out in collaboration with the Coroner's Court.

There have been no significant changes in the nature of these objectives and activities during the year.

## 2. Significant Accounting Policies

#### Basis of preparation

The financial statements have been prepared in accordance with the Singapore Financial Reporting Standards ("FRS").

The financial statements expressed in Singapore Dollar ("SGD") are prepared in accordance with the historical cost convention except as disclosed, where appropriate, in the accounting policies below.

The preparation of financial statements in conformity with FRS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the financial year. Although these estimates are based on management's best knowledge of current events and actions, actual results may ultimately differ from those estimates.

The accounting policies adopted are consistent with those of the previous financial year except in the current financial year, the company has adopted all the new and revised standards and interpretations of FRS ("INT FRS") that are effective for annual periods beginning on or after 1 April 2018. The adoption

of these standards and interpretations did not have any effect on the financial statements. Had there been any adjustments made, the company will apply the modified retrospective approach during the transition period.

## Functional and Presentation Currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the entity operates ("the functional currency"). The financial statements are presented in Singapore Dollar ("SGD"), which is the Society's functional and presentation currency.

All financial information presented are denominated in Singapore Dollar unless otherwise stated.

#### Revenue Recognition

These accounting policies are applied on and after the initial application date of FRS 115, 1 April 2018.

Revenue is measured based on the consideration to which the Society 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 Society satisfies a performance obligation by transferring a promised good or service to the customer, which is when the customer obtains control 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 obligation.

## (a) Rendering of Services

The Society provide specialist counseling, Crisis support, Case Consultation, training and support programme for suicide survivors, organises social activities, events and programmes, where they are sold separately. Revenue generated from social activities, events and programmes are recognised when the services have been performed and rendered.

#### (b) Donation and Corporate Sponsorship

General donations, contributions from members, corporate sponsorship and appeal donations are recognised at a point in time when the receipts are obtained and under the control of the organisation.

## (c) Events Income

Revenue from special events are recognised when the event takes place.

## (d) Grant/Subsidy

Government grants are recognised at a point in time 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 profit or loss over the expected useful life of the relevant asset by equal annual instalments. A government grant and/or subsidy, that becomes receivables as compensation for expenses or losses already incurred, is recognised as income in income and expenditure in the period in which it becomes receivables.

Grant and/or subsidy as deferred capital grants is recognised in income and expenditure on a systematic basis over the useful life of the asset.

Interest income is recognised on an accrual basis.

#### (f) Fund Raising Projects

Income from fund raising projects are recognised as and when received. If income is received for a specific fund-raising project and the project has not yet occurred, the income received will be deferred as a liability until the project has been conducted.

#### (g) Donation in Kind

Goods donated are recorded at values based on a reasonable estimate of their value. Assets which are donated for resale or consumption are not recorded when received if the value of such assets are not material and it is not practical to ascertain the value of the items involved. No value is ascribed to volunteer services.

The recognition of donation in kind revenue is limited to donations where the Society takes possession and the Society is original recipient of the donation. Donation in kind revenue is recognised at a point in time when the control of the goods is transferred to the Society, generally on delivery of the goods.

These accounting policies are applied before the initial application date of FRS 115, 1 April 2018:

Revenue comprises the fair value of the consideration received or receivable for rendering of services, net of rebates and discounts. Revenue is recognised as follows:

#### (a) Rendering of Services

Revenue from services is recognised over the period in which the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be performed.

#### (b) Donation and Corporate Sponsorship

Income from donation and corporate sponsorship are accounted for when received.

## (c) Events Income

Revenue from special events are recognised when the event takes place.

#### (d) Government Grants

Government grants are recognised when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with.

A government grant that becomes receivable as compensation for expenses or losses incurred is recognised as income in the profit or loss of the period in which it becomes receivable. 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 profit or loss over the expected useful life of the relevant asset by equal annual installments. 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.

#### (e) Interest Income

Interest income is recognised on an accrual basis.

#### Resources Expended and Basis of Allocation Costs

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to that activity. Cost comprises direct expenditure including direct staff costs attributable to the activity. Where costs cannot be wholly attributable to an activity they have been apportioned on a basis consistent with the use of resources.

## Retirement Benefit Costs

Contributions to defined contribution retirement benefit plans are recorded as an expense as they fall due. Contributions made to government managed retirement benefit plan such as the Central Provident Fund ("CPF") which specifies the employer's obligations are dealt with as defined contribution retirement benefit plans.

#### **Employee Leave Entitlement**

Employee entitlements to annual leave are recognised when they accrue to employees. An accrual is made for the estimated liability for leave as a result of services rendered by employees up to the statement of financial position.

## **Operating Leases**

Leases of assets in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are recognised in profit or loss on a straight-line basis over the period of the lease.

When an operating lease is terminated before the lease period has expired, any payment required to be made to the lessor by way of penalty is recognised as an expense in the period in which termination takes place.

#### Income Taxes

As a society, the Society is exempted from tax on income and gains falling within section 13U(1) of the Income Tax Act to the extent that these are applied to its charitable objects. No tax charges have arisen in the Society.

#### **Funds**

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

Plant and equipment are stated at cost less accumulated depreciation and impairment losses. Depreciation is calculated on the straight-line method to write off the cost of the assets over their estimated useful lives. The estimated useful lives have been taken as follows:

Furniture and fittings - 5 years

Office equipment - 3 - 5 years

The residual values, estimated useful lives and depreciation method are reviewed, and adjusted as appropriate, at end of each reporting year. The effects of any revision are recognised in profit or loss when the changes arise.

Fully depreciated assets are retained in the accounts until they are no longer in use.

On disposal of an item of plant and equipment, the difference between the net disposal proceeds and its carrying amount is recognised in profit or loss.

#### Impairment of Non-Financial Assets

The Society assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment assessment for an asset is required, the Society 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 to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent to those from other assets. In assessing value in use, the estimated future cash flows expected to be generated by the asset are discounted to their present value. Where the carrying amount of an asset exceeds its recoverable amount, the asset is written down to its recoverable amount.

Impairment losses are recognised in profit or loss.

An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. 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 be recognised previously. Such reversal is recognised in profit or loss.

## Financial Assets

(a) These accounting policies are applied on and after the initial application date of FRS 109, 1 April 2018:

Financial assets are recognised when, and only when the entity becomes party to the contractual provisions of the instruments.

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

Trade receivables are measured at the amount of consideration to which the Society 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.

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

#### Investments in debt instruments

Debt instruments of the Society mainly comprise of cash and bank deposits and trade and other receivables.

Subsequent measurement of debt instruments depends on the Society's business model for managing the asset and the contractual cash flow characteristics of the asset. The three measurement categories for classification of debt instruments are amortised cost, FVOCI and FVPL. The Society only has debt instruments at amortised cost.

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

(b) These accounting policies are applied before the initial application date of FRS 109, 1 April 2018:

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

When financial assets are recognised initially, they are measured at fair value, plus, in the case of a financial asset not at fair value through profit or loss, directly attributable transaction costs.

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

All regular way purchases and sales of financial assets are recognised or derecognised on the trade date i.e. the date that the commits to purchase or sell the asset. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the period generally established by regulation or convention in the marketplace concerned.

#### Loans and Receivables

Financial assets with fixed or determinable payments that are not quoted in an active market are classified as loans and receivables. Subsequent to initial recognition, loans and receivables are measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the loans and receivables are derecognised or impaired, and through the amortisation process.

#### Impairment of Financial Assets

(a) These accounting policies are applied on and after the initial application date of FRS 109, 1 April 2018:

The Society assesses on forward looking basis the expected credit losses associated with its debt instruments carried at amortised cost.

For trade receivable, the Society applied the simplified approach permitted by the FRS 109, which requires expected lifetime losses to be recognised from initial recognition of the Receivables.

The general 3 stage approach is applied for cash and bank deposit. Credit loss allowance is based on 12-month expected credit loss if there is no significant increase in credit risk since initial recognition of the assets. If there is a significant increase in credit risk since initial recognition, lifetime expected credit loss will be calculated and recognised.

For cash and bank deposits, the general 3 stage approach is applied. Credit loss allowance is based on 12-month expected credit loss if there is no significant increase in credit risk since initial recognition of the assets. If there is a significant increase in credit risk since initial recognition, lifetime expected credit loss will be calculated and recognised.

(b) These accounting policies are applied before the initial application date of FRS 109, 1 April 2018:

The Society assesses at end of each reporting year whether there is any objective evidence that a financial asset is impaired.

#### Assets Carried at Amortised Cost

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. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in profit or loss.

When the asset becomes uncollectible, the carrying amount of impaired financial assets 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 company considers 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 value of the asset does not exceed its amortised cost at the reversal date. The amount of reversal is recognised in profit or loss.

#### Cash and Cash Equivalents

This includes cash on hand and deposits with financial institutions.

#### Financial Liabilities

Financial liabilities are recognised when, and only when, the Society becomes a party to the contractual provisions of the financial instrument. Financial liabilities are initially recognised at fair value of the consideration received plus, in the case of a financial liability not at fair value through profit or loss, directly attributable transaction costs and subsequently measured at amortised cost using the effective interest rate method.

Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the amortisation process. The liabilities are derecognised when the obligation under the liability is extinguished.

#### Provisions

A provision is recognised when there is a present obligation (legal and constructive) as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at the end of each reporting year and adjusted to reflect the current best estimate.

## Critical Judgements, Assumptions and Estimation Uncertainties

The preparation of the Society's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

#### **Key Sources of Estimation Uncertainty**

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

## Useful lives of Plant and Equipment

Plant and equipment are depreciated on a straight-line basis over their estimated useful lives. Management estimates the useful lives of these plant and equipment to be within 3 to 5 years. The carrying amount of the Society's plant and equipment at 31 March 2019 are disclosed in note 5 to the financial statements. Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets, therefore future depreciation charges could be revised.

## Expected Credit Losses on Trade Receivables

Expected credit losses (ECLs) are probability-weighted estimates of credit losses over the life of a financial instrument. In estimating ECLs to determine the probability of default of its debtors, the company has used historical information, such as past credit loss experience. Where applicable, historical data are adjusted to reflect the effects of current conditions as well as management's assessment of future economic conditions based on observable market information, which involved significant estimates and judgement.

As at the statement of financial position, the company does not have any trade receivables that are subject to ECLs.

## 3. Expenditure on Manpower

_	Accumulated nd-Research	Main Programme Reserves	LOSS Fund	Total	Total
	2019 SGD	2019 SGD	2019 SGD	2019 SGD	2018 SGD
Salaries	1,126	1,248,961	147,451	1,397,538	1,185,976
Bonuses	-	292,704	40,485	333,189	236,469
Contributions to defined contribution plan ("CPF") and skills development levy ("SDL")	194	224,453	25,173	249,820	209,025
Foreign worker levy	-	-	753	753	293
Other staff benefit expenses	(1,151)	37,323	1,198	37,370	28,846
Training		50,711	1,840	52,551	23,117
Recruitment expenses	-	785	-	785	150
Payroll system support	113	11,187	339	11,639	2,512
	282	1,866,124	217,239	2,083,645	1,686,388

The annual remuneration band of the 3 highest paid staff as at the statement of financial position are:

	2019 SGD	2018 SGD
SGD 100,000 and below	2	2
SGD 100,001 and above	1	1
	3	3

The board members do not receive any remuneration during the year.

## 4. Tax-Exempt Receipt

The Society being an approved IPC receives tax-deductible donations whereby qualified donors are granted tax deduction for the donations made to the Society.

	2019 SGD	2018 SGD
Tax-exempt receipts issued for donations collected	186,550	162,781

## 5. Plant and Equipment

	Furniture and Fittings	Office Equipment	Total
	SGD	SGD	SGD
Cost			
At 1 April 2017	170,955	623,848	794,803
Additions	198	65,243	65,441
Disposals	(193)	(309)	(502)
At 31 March 2018 and 1 April 2018	170,960	688,782	859,742
Additions	383	12,272	12,655
At 31 March 2019	171,343	701,054	872,397
Accumulated Depreciation			
At 1 April 2017	147,909	575,441	723,350
Depreciation for year	7,788	32,440	40,228
Disposals	(193)	(123)	(316)
At 31 March 2018 and 1 April 2018	155,504	607,758	763,262
Depreciation for year	7,869	33,174	41,043
At 31 March 2019	163,373	640,932	804,305
Net Carrying Amount			
At 31 March 2019	7,970	60,122	68,092
At 31 March 2018	15,456	81,024	96,480
		2019 SGD	2018 SGD
Depreciation is charged to:			
Statement of financial activities		40,091	39,381
Accumulated fund - research (note 10)		952	847
		41,043	40,228
Trade and Other Receivables		2019 SGD	2018 SGD
Trade receivables		13,300	21,570
Interest receivables		37,928	12,584
		51,228	34,154

Trade receivables are non-interest bearing and are generally on 30 days credit terms.

	2019 SGD	2018 SGD
Deposits paid	4,222	5,882
Prepayments	9,906	21,953
Due from Trust Accounts (RCS)	263,774	263,774
	277,902	291,609

## 8. Cash and Cash Equivalents

	2019 SGD	2018 SGD
Cash and bank balances	1,963,292	3,289,946
Fixed deposits	4,516,848	2,985,505
	6,480,140	6,275,451

Fixed deposits bearing interest at 1.20% to 1.85% (2018: 0.7% to 1.42%) mature with varying dates within 12 to 18 months (2018: 12 to 18 months) from the financial year end.

## 9. Care & Share Matching Grant Fund

	2019 SGD	2018 SGD
Balance at beginning of year	455,047	327,148
Add:		
Grant received		278,409
	455,047	605,557
Less:		
Salaries and related costs of additional staff not funded by NCSS	(353,263)	(145,712)
New volunteer training costs	(6,625)	(4,798)
Balance at end of year	95,159	455,047

The Care & Share Matching Grant is provided by the government in celebration of SG50 to build capabilities and capacities in the social service sector.

The grant matches one dollar and twenty-five cents for every eligible donation dollar for the first SGD 1,000,000 raised by SOS. Thereafter, the grant matches one dollar for every donation dollar raised for the subsequent SGD 1,000,000 until 31 March 2016.

#### 10. Accumulated Fund-Research

	2019 SGD	2018 SGD
Balance at beginning of year	115,139	60,405
Add:		
Donations	-	264,023
Transferred to Training Centre Fund (note 19)	-	(165,683)
	115,139	158,745
Amortisation of Capital Grant	235	360
Amortisation of Deferred Capital	1,093	994
Less:		
Client Support	(2)	-
Depreciation of Plant and Equipment (note 5)	(952)	(847)
Expenditure on Manpower	(282)	(29,788)
Maintenance Expenses	(1,010)	(1,639)
Other Operating Expenses	_	(12,686)
Balance at end of year	114,221	115,139

In collaboration with the Next Age Institute (NAI) from the National University of Singapore (NUS) for its Project on Suicide in Singapore, SOS completed its first paper entitled Dying In A Foreign Land – A Study of Completed Suicides Among Non-residents in 2011-2014 in Singapore. The paper is currently being reviewed for publication by an international journal.

In 2018, donations of SGD 26,500 to Research were raised through Rotary Club of Singapore Annual Installation Dinner 2016 and SGD 58,948 in lieu of gifts through Dr Philbert Chin's 60th Wedding Anniversary Celebration of which SGD 2,538 is transferred to Deferred Capital Donation (note 15). In the second half of 2017, Rotary Club of Singapore raised about \$264,023, of which \$98,340 was designated for the Research Fund and balance of \$165,683 was transferred to set up a new Training Centre Fund (Note 19).

## 11. Anniversary Fund

This fund is set up for activities organised to celebrate SOS Anniversary programmes.

	2019 SGD	2018 SGD
Balance at beginning of year	126,844	125,844
Add:		
Donations received	-	1,000
Balance at end of year	126,844	126,844

The late Anthony Yeo, former Chairman of SOS, provided clinical sessions to meet staff development needs. This fund was initiated by a donation from his wife to support the staff development in SOS. Over the last two years, other donors have rendered their support for this fund. Wage credit received is credited to Anthony Yeo Memorial Fund as approved by the board members so as to provide additional training opportunities for staff.

#### 13. Office Relocation Fund

	2019 SGD	2018 SGD
Balance at beginning of year	174,647	138,280
Donations received	1,500	36,367
Balance at end of year	176,147	174,647

The name of this Fund was changed from Building Fund to Office Relocation Fund. Donations received are for future renovation and related capital costs for SOS premises due to expansion of services.

## 14. Capital Grant Fund

	2019 SGD	2018 SGD
Balance at beginning of year	29,569	52,144
Add:		
NCSS VCF Funding	1,330	1,399
	30,899	53,543
Less:		
Amortisation charged to financial activities	(12,799)	(19,179)
Amortisation charged to LOSS fund (note 18)	(3,135)	(4,795)
Balance at end of year	14,965	29,569

Grant transferred from Care & Share Matching Grant fund is for the funding of upgrading the IT system and desktops.

## 15. Deferred Capital Donations Fund

	2019 SGD	2018 SGD
Balance at beginning of year	41,188	2,423
Add:		
Transferred from IT Fund (note 17)	-	17,766
Capitalisation to Office equipment for Project Confirmation (note 5)	-	31,740
	41,188	51,929
Less:		
Amortisation charged to financial activities	(14,048)	(8,762)
Amortisation charged to LOSS fund (note 18)	(3,300)	(1,979)
Balance at end of year	23,840	41,188

Fund transferred from Accumulated Fund – Research is specifically for Research and used for the purchase of research analysis software. The deferred capital donations fund is amortised to profit or loss over the period of three to five years.

## 16. Healing Bridge Fund

	2019 SGD	2018 SGD
Balance at beginning of year	28,497	26,321
Add:		
Donations received	-	1,250
Proceeds from book sale	_	1,204
	28,497	28,775
Less:		
Supplies and materials	-	(126)
Meals and refreshments	(395)	(92)
Others		(60)
Balance at end of year	28,102	28,497

The fund is set up for the operations of the Healing Bridge programme.

2019 SGD	2018 SGD
156,968	174,734
-	(17,766)
156,968	156,968
	SGD 156,968

The fund is set up for upgrading telephone system and infrastructure of SOS.

## 18. LOSS Fund

	2019 SGD	2018 SGD
Balance at beginning of year	1,126,422	1,051,564
Add:		
Designated project donations	276,735	54,581
Amortisation of Capital Grant (note 14)	3,135	4,795
Amortisation of Deferred Capital Donations (note 15)	3,300	1,979
Tote Board Social Service fund	194,191	191,910
	1,603,784	1,304,829
Less:		
Audit fees	-	(642)
Central Provident Fund and Skills Development Levy	(25,173)	(18,236)
Housekeeping and others	(20)	-
Salaries and bonuses	(187,936)	(150,122)
Staff training	(1,840)	(3,481)
Other staff benefit expenses	(1,198)	(2,621)
Volunteer development	-	(31)
Transport	(212)	(327)
Other operating expenses	(1,092)	(2,947)
Total expenditure	(217,471)	(178,407)
Balance at end of year	1,386,313	1,126,422
(Deficit)/Surplus for the year	259,891	74,858
•		

LOSS (Local Outreach to Suicide Survivors) is a nationwide SOS programme which provides emotional support and comfort to survivors in the aftermath of a suicide death and throughout their bereavement.

LOSS is funded up to 50% by Tote Board Social Service fund and SOS need to raise the remaining 50% annually to continue to operate this programme. SOS hopes to build up the reserve for LOSS to sustain the long term critical programme.

## **19. Training Centre Fund**

	2019 SGD	2018 SGD
Balance at beginning of year	165,683	-
Transferred from Accumulated Fund – Research (note 10)	-	165,683
Balance at end of year	165,683	165,683

This Training Centre Fund was a contribution from Rotary Club of Singapore through their major projects in 2017. This fund will be utilized when SOS moves to the new premise in 2020/2021.

## **20. Main Programme Reserves**

	2019 SGD	2018 SGD
Balance at beginning of year	3,834,260	3,231,745
Add:		
Surplus for the year	(84,828)	602,610
Less:		
Transferred to Volunteers Development & Management Fund (note 21)	_	(95)
Balance at end of year	3,749,432	3,834,260
Ratio of programme reserves to annual operating expenditure	1.60	2.19

Main programme reserves are restricted solely for the operations of SOS main programme, which refer to SOS's core programmes in suicide prevention/ crisis intervention for the benefit of its intended clients. In keeping with the funder/donor's intent for the use of monies, the reserves will not be transferred out of the programme for other purposes.

	2019 SGD	2018 SGD
Balance at beginning of year	39,818	47,691
Add:		
Donations received	-	300
Transferred from Main Programme Reserves (note 20)		95
	39,818	48,086
Less:		
Training expenses	-	(1,236)
Transport	(465)	(1,144)
Others	(1,571)	(5,888)
Balance at end of year	37,782	39,818

The fund is set up for volunteers to attend training workshops and for volunteer care.

## 22. V. Sellapan Family Fund

This fund is initiated by a SGD150,000 donation in 2017 from the family of the late former President S R Nathan for World Suicide Prevention Day Campaign and the fund is to be named under his father V Sellapan.

## 23. Reserve Policy

	2019 SGD	2018 SGD
Unrestricted Funds	578,934	553,849
Restricted Funds	6,178,706	6,037,467
Total Fund and Reserve	6,757,640	6,591,316
Annual Operating Expenditure	2,572,313	1,982,956
Ratio of Reserves to Annual Operating Expenditure	2.63	3.32

The reserves set aside provide financial stability and the means for the continued development of the Society's activities. The Society intends to maintain the reserves up to two years of its annual operating expenditure. The Board Members review the level of reserves annually to ensure they are adequate to fulfil the Society's continuing obligations.

## 24. Other Payable

	2019 SGD	2018 SGD
Accrual operating expenses	111,622	106,378

#### 25. Contract Liabilities

Contract liabilities represents amount of consideration received from customer in advance. Contract liabilities are recognised as revenue as (or when) the Company satisfy the performance obligations under its contracts.

The following table provides information about contract liabilities from contracts with customers:

	2019 SGD	2018 SGD
Advance receipt for programme fee	8,100	-

## **26. Operating Lease Commitments**

At the end of the reporting year, the total of future minimum lease payments under non-cancellable operating leases are as follows:

	2019 SGD	2018 SGD
Rental payable		
Not later than one year	3,210	3,210
Later than one year but not later than five years	3,210	6,688
	6,420	9,898

Operating lease payments are for rentals payable for certain office equipment. The lease rental terms are negotiated for five years and rentals are not subject to an escalation clause.

## 27. Financial Risk Management Objectives and Policies

The main risks from the Society's financial instruments are liquidity risk, credit risk and cash flow and fair value of interest rate risk. The policies for managing each of these risks are summarised below.

## Liquidity Risk

Liquidity risk is the risk that the Society will not be able to meet its financial obligations as and when they fall due. The Society's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities.

The Society reviews its working capital requirements to assess the adequacy of cash and cash equivalents to finance the operations.

The table below summarises the maturity profile of the Society's financial assets and liabilities at the end of the reporting year based on contractual undiscounted repayment obligations.

	2019			2018		
	1 year or less			or less contractual		Total contractual cash flows
	SGD	SGD	SGD	SGD		
Financial assets						
Trade and other receivables	51,228	51,228	34,154	34,154		
Other assets	267,996	267,996	269,656	269,656		
Cash and cash equivalents	6,480,140	6,480,140	6,275,451	6,275,451		
	6,799,364	6,799,364	6,579,261	6,579,261		
Financial liabilities						
Other payables	111,622	111,622	106,378	106,378		
Total net undiscounted financial assets	6,687,742	6,687,742	6,472,883	6,472,883		

#### Credit Risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in a loss to the Society. The Society's exposure to credit risk arises primarily from trade and other receivables. For other financial assets (including cash), the Society minimises credit risk by dealing exclusively with high credit rating counterparties.

The Society has adopted a policy of only dealing with creditworthy counterparties. The Society performs ongoing credit evaluation of its counterparties' financial condition and generally do not require a collateral.

The Society considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period.

The Society has determined the default event on a financial asset to be when internal and/or external information indicates that the financial asset is unlikely to be received, which could include default of contractual payments due for more than 90 days or there is significant difficulty of the counterparty.

To minimise credit risk, the Society has developed and maintained the Society's credit risk gradings to categorise exposures according to their degree of risk of default. The credit rating information is supplied by publicly available financial information and the Society's own trading records to rate its major customers and other debtors. The Society considers available reasonable and supportive forward-looking information which includes the following indicators:

- Internal credit rating
- External credit rating
- Actual or expected significant adverse changes in business, financial or economic conditions that are expected to cause a significant change to the debtor's ability to meet its obligations
- · Actual or expected significant changes in the operating results of the debtor
- · Significant increases in credit risk on other financial instruments of the same debtor
- Significant changes in the expected performance and behaviour of the debtor, including changes in the payment status of debtors in the Society and changes in the operating results of the debtor.

Regardless of the analysis above, a significant increase in credit risk is presumed if a debtor is more than 90 days past due in making contractual payment.

The Society determined that its financial assets are credit-impaired when:

- There is significant difficulty of the debtor
- · A breach of contract, such as a default or past due event
- It is becoming probable that the debtor will enter bankruptcy or other financial reorganisation
- · There is a disappearance of an active market for that financial asset because of financial difficulty

The Society categorises a receivable for potential write-off when a debtor fails to make contractual payments more than 120 days past due. Financial assets are written off when there is evidence indicating that the debtor is in severe financial difficulty and the debtor has no realistic prospect of recovery.

The Society's current credit risk grading framework comprises the following categories:

Category	Definition of Category	Basis for Recognising Expected Credit Loss (ECL)
i	Counterparty has a low risk of default and does not have any past due amounts	12-month ECL
ii	Amount is >90 days past due or there has been a significant increase in credit risk since initial recognition	Lifetime ECL - not credit-impaired
iii	Amount is >120 days past due or there is evidence indicating the asset is credit-impaired (in default)	Lifetime ECL - credit impaired
iv	There is evidence indicating that the debtor is in severe financial difficulty and the debtor has no realistic prospect of recovery	Amount is written off

Trade receivables past due	2019 SGD	2018 SGD
More than 90 days	1,450	-

As at the statement of financial position date, the Society does not have any trade receivables that are subject to ECLs.

#### Other Financial Assets at Amortised Cost

Other financial assets at amortised costs include other receivables and cash and cash equivalents.

## Credit Risk Concentration Profile

The Society has no significant concentration of credit risk.

#### Previous accounting policy for impairment of financial assets

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the Society to incur a financial loss.

The carrying amounts of cash at banks and fixed deposits and other receivables represent the Society's maximum exposure to credit risk. Cash at banks and fixed deposits that are neither past due nor impaired are mainly deposits with banks which have high credit-ratings as determined by international credit-rating agencies.

No other financial assets carry a significant exposure to credit risk.

## Cash Flow and Fair Value Interest Rate Risk

Cash flow interest rate risk is the risk that future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates.

The Society's exposure to changes in interest rates relates primarily to the Society's fixed deposits with financial institution at variable rates. Information relating to the Society's interest rate exposure is also disclosed in Note 8.

The sensitivity analysis below has been determined based on the exposure to interest rates for fixed deposits placed with financial institution at the financial position date. A 0.5% increase or decrease is used when reporting interest rate risk internally and represents Management Committee's assessment of the reasonably possible change in interest rates.

## Sensitivity Analysis for Interest Rate Risk

The following carrying amounts of interest-bearing financial assets and liabilities of the Society that are exposed to interest rate risk:

	2019 SGD	2018 SGD
Fixed deposits	4,516,848	2,985,505

At end of the reporting year, if SGD interest rates had been 0.5% (2018: 0.5%) lower/higher with all other variables held constant the Society's profit before tax would have been SGD 22,584 (2018: SGD 14,928) higher/lower.

#### 28. Classification of Financial Assets and Liabilities

The following table summarises the carrying amount of financial assets and liabilities recorded at the end of the reporting year.

	2019 SGD	2018 SGD
Loans and receivables (including cash and cash equivalents)	-	6,579,261
Financial assets at amortised cost	6,799,364	-
Financial liabilities at amortised cost	111,622	106,378

#### 29. Fair Value of Financial Assets and Financial Liabilities

The carrying amounts of cash and cash equivalents, trade and other current receivables and payables, provisions and other liabilities and amounts payable approximate their respective fair values due to the relatively short-term maturity of these financial instruments.

#### 30. New Accounting Standards and FRSs Interpretations

At the date of authorisation of these financial statements, the following FRSs, INT FRSs and amendments to FRS that are relevant to the Society were issued but not yet effective.

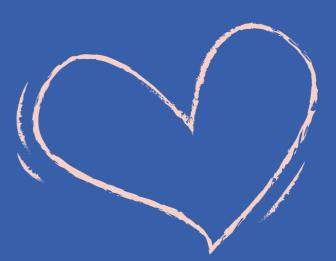
Description	Effective for annual periods beginning on or after
FRS 116: Leases	l January 2019

The board members expect that the adoption of the standards above will have no material impact on the financial statements in the period of initial application.

## 31. Comparative figures

The following comparative figures have been reclassified to provide a proper and meaningful presentation of the society's cash flows from operating and financing activities.

	2019 Reclassified	2018 Previously reported
	SGD	SGD
Statement of cash flows		
Cash Flows From Operating Activities		
Surplus for the year	893,276	183
Cash Flows From Financing Activities		
Net receipts (payments) in Accumulated Fund-Research	-	54,734
Net receipts (payments) in Anthony Yeo Memorial Fund	-	1,000
Net receipts (payments) in Deferred Capital Donations Fund	31,740	49,506
Net receipts (payments) in Healing Bridge Fund	-	2,176
Net receipts (payments) in IT Fund	-	(17,766)
Net receipts (payments) in LOSS Fund	-	74,858
Net receipts (payments) in Main Programme Reserves	-	602,515
Net receipts (payments) in Training Centre Fund	-	165,683
Net receipts (payments) in Volunteers Development & Management Fund	-	(7,873)





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