



ANNUAL REPORT 2019/2020

Hope in New Beginnings

Hope in New Beginnings

"Hope in New Beginnings" is the theme of this annual report. It symbolises our wishes for the future as giving hope has been the motivation behind all our work done in SOS.

The design execution of the report is about a person's journey. A cover with a sunflower represents a person's walk with growth and hope.

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

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FOREWORD BY CHAIRMAN

FOREWORD BY CHAIRMAN



As we welcome the start of a new decade, we have also witnessed changes in the suicide prevention landscape within Singapore.

With the repeal of Section 309 of the Penal Code, suicide attempts are now decriminalised. In addition, the Character and Citizenship Education (CCE) curriculum in all primary and secondary schools will include topics on mental health issues, and will be progressively rolled out from 2021. A call for a multi-ministry and multi-sectorial taskforce for suicide prevention was also suggested in the Singapore Parliament. These may be perceived as small steps, but no less essential in bringing about a shift in mindset; where suicide prevention strategies will now take a more holistic approach, focused on the needs of individuals.

Much still needs to be done to remove the stigma surrounding the topic of suicide; it will be a long process as suicide is a multi-faceted and complex issue. Educating the community to dispel the myths of suicide will always be a major mandate of suicide prevention. Regardless of the change in law, SOS remains steadfast in our mission and will continue to engage in innovative and collaborative initiatives with our partners to make major headway in the area of suicide prevention and to support those in crisis.

Through 50 years of tireless effort in suicide prevention, SOS has overcome hurdles and roadblocks, and we can be proud of how far we have come. The culmination of our Golden Jubilee celebrations in December 2019 gave us the impetus to set new goals for the next 50 years. Guided by the mission of being the only available 24/7 lifeline to those in crisis in Singapore, SOS has set its eyes on increasing the accessibility of its services to the community by stepping up on our advocacy efforts. 2020 will be a significant year of change for SOS as we embark on our strategic plans, initiatives and enhanced governance.

To be future ready, the Board recognised the criticality of leadership with broad range of management expertise in addition to core competences as well as the ability to identify opportunities for development and renewal. To this end, driven by our goal to ensure quality Board contributions, the Board undertook a formal Board self-assessment using BoardSource. With this refreshed approach to leadership, in robust partnership with Chief Executive Gasper Tan, the SOS team would no doubt take the organisation to new heights to better serve those in crisis.

The theme for this report — “Hope in New Beginnings” symbolises our wish for the future, as hope is what drives us to push forward in our ambition towards zero suicides in Singapore. In this new chapter, SOS will begin our journey into the future with new perspectives, goals, and aspirations.

The world is still reeling from the immense impact of the Covid-19 pandemic on our lives. Our organisation, systems and processes were put to the test. With swift and systematic adaption to the new ways of working, leveraging on virtual platforms, we continued to provide our core services and managed the significant increase in calls and emails. I am very grateful to the SOS staff, volunteers, committees and Board members for their unwavering support and selfless contribution to ensure the accessibility of our services during these unprecedented times.

I would also like to thank our donors, partners and associates for their support towards our cause. SOS could never be the lifeline to so many in the last 50 years without you.

I look forward to continuing this journey with all our stakeholders in many more good years ahead, to give hope for new beginnings today and in the future.

Lee Sook Fung (Ms)
Chairman

CHIEF EXECUTIVE'S MESSAGE

CHIEF EXECUTIVE'S MESSAGE



From humble beginnings as the sole telephone service in 1969, SOS has grown and commemorated its golden jubilee milestone. As we close a chapter of 50 years, we look forward to a new beginning of our next chapter with renewed energy and enthusiasm.

As Singapore continues its advancement in economic development, there are many who still feel overwhelmed with a sense of hopelessness and worthlessness. The challenges SOS had overcome to meet the needs of the community and the trust that the community has upon us led us to be the proud recipient of the Special Merit Award at the Singapore Prestige Brand Award (SPBA). This is testament of our hard work and commitment to serve our mission.

On the digital front, SOS has been actively collaborating with Facebook and Twitter in their safety policies relating to suicide and self-injury to ensure social media platforms remain safe for users. SOS is privileged to be recognised as one of the global safety partners of Facebook. In conjunction with World Suicide Prevention Day, SOS has created a successful digital hope repository #HopeThroughTheNight to spread hope and encouragement during the darkest hours on Instagram.

While SOS strives to be the first resource for suicide prevention in Singapore, we strongly believe that everyone should be aware of suicide prevention. On this note, SOS had organised a conference in September 2019 to encourage knowledge sharing, and opportunities for inter-agency collaboration towards suicide prevention. SOS has also launched a new book and featured a film project on youth suicide with a veteran local film producer to raise awareness and educate the public on suicide prevention.

Culminating on 6 December 2019, SOS put together its first Charity Gala Dinner at ONE°15 Marina Sentosa Cove. With the presence of President Halimah Yacob, Minister Lawrence Wong, partners and generous donors, we had raised more than S\$330,000.

The donation will go towards supporting and enhancing our programmes and services as part of our capability building initiative.

As SOS focuses to improve our service quality to clients, we are in the midst of enhancing the capabilities of our client services, IT infrastructure and internal processes. The Covid-19 global pandemic exemplified the need for SOS to continuously build our capability and adapt to challenges as we ensure our services are not disrupted even in times of crisis. I am encouraged and proud by the commitment of staff and volunteers that exemplified much flexibility, resilience, courage and a caring heart to support the community through these trying times.

None of our achievements will have been possible without the generosity and unwavering support from our supporters, donors and partners. I would like to take this opportunity to express my gratitude for your trust and dedication towards our cause. I am also deeply grateful to the SOS Board of Management, staff and volunteers who have contributed selflessly to the growth of our organisation.

There is still much more to be done. In the new financial year, SOS will continue to work hand-in-hand with all our stakeholders and forge stronger partnerships to thrive beyond this milestone, and for many more years to come. Your commitment and support will continue to strengthen the fabric of our nation where everyone can do their part in suicide prevention.

Join us in our mission to spread the message that "you are not alone" and to empower the lives of those suffering in silence, with a future filled with hope!

Gasper Tan (Mr)
Chief Executive

OUR ACHIEVEMENTS

OUR ACHIEVEMENTS



24 hours a day, 365 days a year - the SOS team of staff and volunteers have been working relentlessly for the last 50 years to provide emotional support to individuals on the brink of suicide. As we reflect back on our past achievements, we look forward to advancing our mission beyond the next 50 years.

“SOS’s work is rarely seen in the public spotlight. But what the SOS does to support the vulnerable is invaluable. Over the years, SOS has helped to save countless lives.”

Lawrence Wong

Patron of Samaritans of Singapore
Minister for National Development
Second Minister for Finance

Our Achievements

OUR ACHIEVEMENTS



President Halimah Yacob and Minister Lawrence Wong were joined by Mr Gasper Tan (SOS Chief Executive), Ms Lee Sook Fung (SOS Chairman), Mr Mah Bow Tan (second from right) and Mr Chinnatamby Nandakumar (SOS Vice-Chairman)

Our Golden Jubilee – 50th Anniversary Charity Gala Dinner

From humble beginnings as a sole telephone service for the distressed in 1969, SOS is now a specialised and leading crisis intervention and suicide prevention agency in Singapore.

SOS commemorated its 50th anniversary with a Charity Gala Dinner held at ONE°15 Marina Sentosa Cove on 6 December 2019. The dinner was attended by donors, community and corporate partners, past and present leaders and staff of SOS. President Halimah Yacob graced the dinner as Guest-of-Honour, and the dinner was hosted by Mr Lawrence Wong, Minister for National Development, Second Minister for Finance, and Patron of SOS. Former SOS patron, Mr Mah Bow Tan, was in attendance as well.

The dinner saw how individuals from all walks of life come together in support of a common cause toward suicide prevention in Singapore. 50 years of service would not be possible without the help of our valuable partners and we took this opportunity to express our deepest gratitude.

An array of photo prints, paintings and a limited edition sculptured porcelain twin vases, donated by the late former President S R Nathan, were also put up for bidding at our silent auction. Thanks to the generosity of our donors, we are pleased to share that more than S\$330,000 was raised and all proceeds will be channelled to improving our services for the community.



Singapore Prestige Brand Award

The Singapore Prestige Brand Award (SPBA) is an initiative by the Association of Small & Medium Enterprises (ASME) and Lianhe Zaobao to honour local brands. SOS is proud to be awarded the SPBA — Special Merit at the award presentation ceremony on 3 November 2019. The award is a recognition of our efforts for the last five decades and accentuates our promise to be an available lifeline to those in crisis.



Mr Gasper Tan (second from right) receiving the award on behalf of SOS from Mr Ng Chee Meng, Minister, Prime Minister's Office.

CLIENT SERVICES

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.

“I used to feel that I was all alone in this. No one could relate to me, no one could understand me. It’s just so painful. On hindsight, by being vulnerable, by opening up even if I didn’t feel like it, actually helps over time.”

Member of suicide bereavement support group,
Healing Bridge

Client Services

CLIENT SERVICES

Crisis Support

SOS provides crisis support to individuals in distress who reach out to SOS directly or who are referred by concerned third parties. SOS professional staff initiates follow up via phone calls, emails and SMSes when clients are found to have difficulties coping with crises in their lives. During the review period, mental health issues and suicide grief were common problems presented by individuals at risk.

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

SOS has also rendered additional support and consultations on cases related to suicide grief to six organisations, including Social Service Agencies, private entities as well as government bodies.

Crisis Support Channels



4,429
SMSes



2,993
Calls



522
Emails

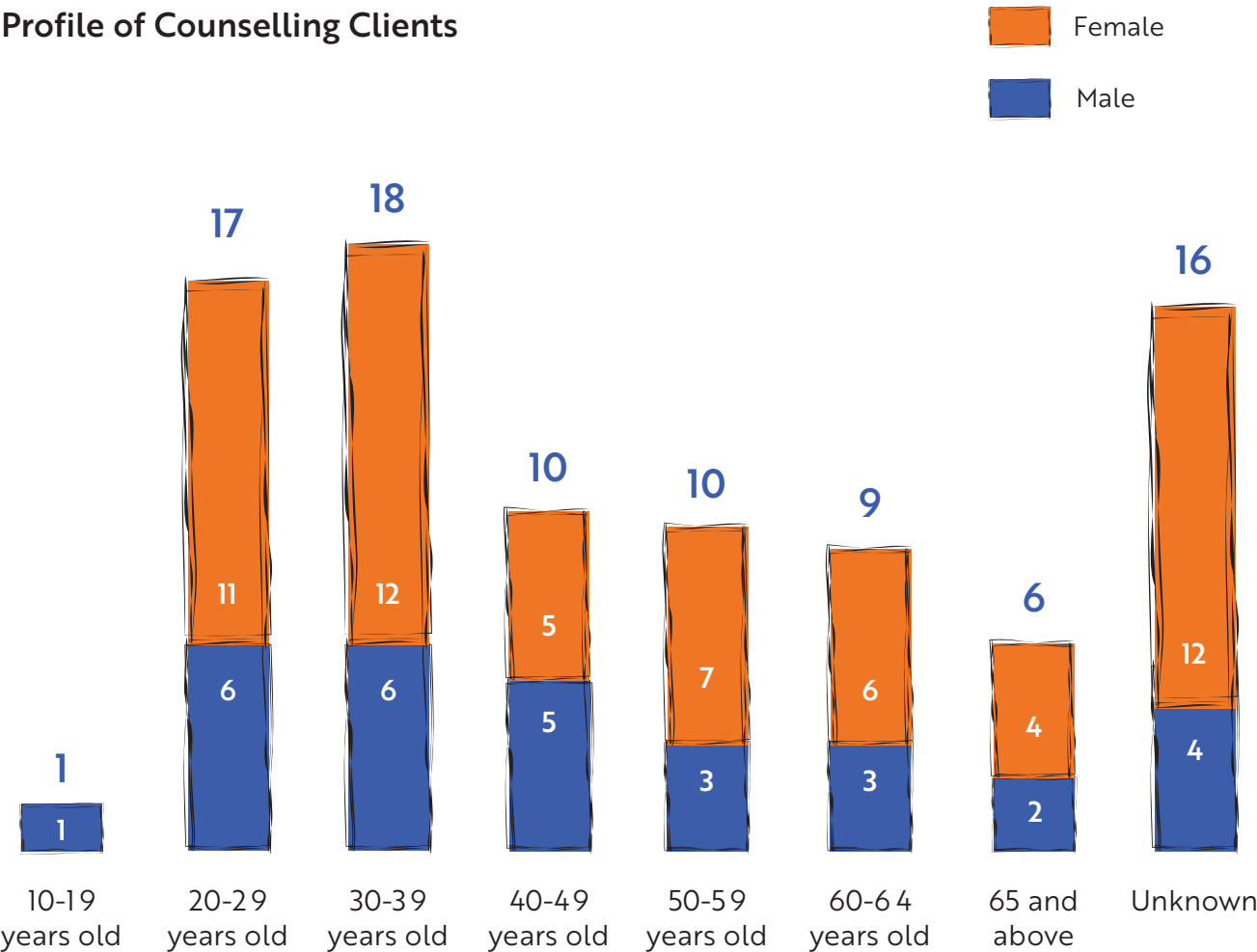


Specialist Counselling

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

During the review period, SOS conducted 405 counselling sessions for 87 clients. Common struggles presented by clients include suicide grief and crises related issues, of which 19% of these clients struggled with suicide crises, while 81% were suicide survivors who required grief counselling after losing someone they knew to suicide.

Profile of Counselling Clients



CLIENT SERVICES

24-hour Hotline

The SOS 24-hour 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 by offering crisis support or counselling.

During the review period, SOS attended to a total of 35,035 calls, excluding 5,854 enquiry calls concerning administrative, training and other miscellaneous matters.

43%

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

37%

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

20%

of calls were from individuals who had suicidal ideation or plans, among which 16% were found to be of high or medium risk.

Incoming Calls

Contact Type	Number
Calls with Suicide Risk	6,982
Other Crisis Calls	14,994
Regular Calls	13,059
Enquiry Calls	5,854
Total Calls	40,889



Email Befriending

SOS Email Befriending service provides an alternative avenue of emotional support to those in distress. Clients who prefer to write can email to pat@sos.org.sg and receive a response within 48 hours, excluding weekends and public holidays. As responses are not instantaneous, people in immediate crisis are encouraged to call our 24-hour Hotline.

During the review period, SOS received 10,939 emails from 2,349 clients.

This mode of support is generally favoured by younger users. Of those who revealed their age, youths aged below 30 years old accounted for at least 75% of Email Befriending clients. Consistent with past observations on the patterns of help-seeking, where gender was made known, female clients formed the majority of about 65% of clients using this platform for emotional support.

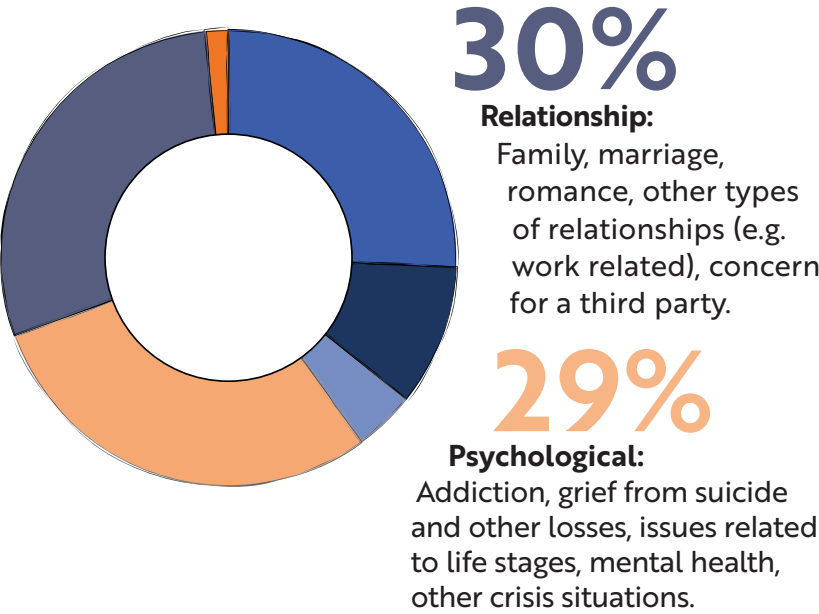
Age Group	Gender			Total
	Male	Female	Unknown	
5-9	0	11	0	11
10-19	351	782	0	1,133
20-29	1,576	2,328	220	4,124
30-39	2,263	2,599	2	4,864
40-49	3,062	2,245	0	5,307
50-59	1,951	1,853	0	3,804
60-64	594	559	0	1,153
65 and above	746	2,917	0	3,663
Unknown	4,985	5,730	261	10,976
Total	15,528	19,024	483	35,035

Profile of Hotline Clients

Common struggles presented by callers included issues with mental health, family and other relationships issues, job related problems and loneliness. No significant difference was found between the genders.

Struggles Presented in Incoming Calls

Figures are rounded off to the nearest whole number.



- 26% Social:** Care giving, family violence, foreigner issues, gambling, internet-related issues, loneliness and isolation, national service, old age, pregnancy, studies.
- 10% Material:** Accommodation, employment, finances, legal issues.
- 4% Physical:** Health and medical problems.
- 1% Sexual:** Sexual assault, sexual health, sexual identity.

Profile of Email Clients

Age Group	Gender			Total
	Male	Female	Unknown	
5-9	2	0	0	2
10-19	181	448	47	676
20-29	199	413	36	648
30-39	92	122	8	222
40-49	58	70	4	132
50-59	24	26	4	54
60-64	5	10	1	16
65 and above	11	5	0	16
Unknown	94	139	350	583
Total	666	1,233	450	2,349



48%

of the clients below 30 years of age reported mental health struggles, particularly with depression and anxiety. Their barriers to seeking help include financial constraints, fear of disapproval from family and friends, concerns about confidentiality and possible implications on their career.

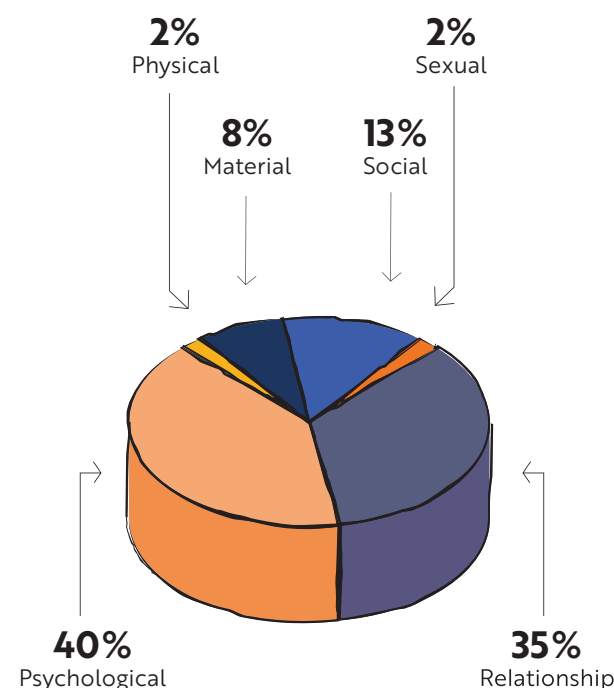
Nearly two-thirds of Email Befriending clients (64%) presented some suicide risk, of which 61% were under 30 years of age.

21%

of clients wrote in to express concern for a third 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 individual.

Common struggles presented include issues with mental health, family relationships, other crisis related situations, difficulties adjusting to a new life stage, romantic relationship, friendship, challenges in studies and employment.

Struggles Presented in Emails



Relationship

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

Social

Caregiving, family violence, foreigner issues, gambling, internet-related issues, loneliness and isolation, National Service, old age, pregnancy, studies.

Physical

Health and medical problems.

Psychological

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

Material

Accommodation, employment, finances, legal issues.

Sexual

Sexual health, sexual identity and sexual assault.

CLIENT SERVICES

Local Outreach to Suicide Survivors (LOSS)

LOSS was launched in 2006 as a specialised programme that aims 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 could give rise to massive psychological pain. Research has shown that suicide survivors are at significantly higher risk of suicide. Consistent with the research findings,

23% of the suicide survivors who attended SOS counselling services also reported some form of suicide ideation.

LOSS receives referral from various sources and renders bereavement support and intervention to the affected NOKs. During the review period, LOSS received 139 referrals, of which 54% were referrals from the Singapore Police Force, and made 31 activations for emergency support.

LOSS Referrals

Referral Source	No. of Referrals
Police	75
Family and friends & concerned third parties	32
SSAs or Institutions	10
Self	22
Total	139

SOS provides support to suicide survivors through various services, 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.

SOS was awarded the Mrs Lee Choon Guan Practice Research Endowed Fund and embarked on a research collaboration with the National University of Singapore (NUS) in 2019 to evaluate the effectiveness of the LOSS programme. We look forward to present our preliminary results in the International Conference Practice Research in Melbourne in 2021.



Healing Bridge

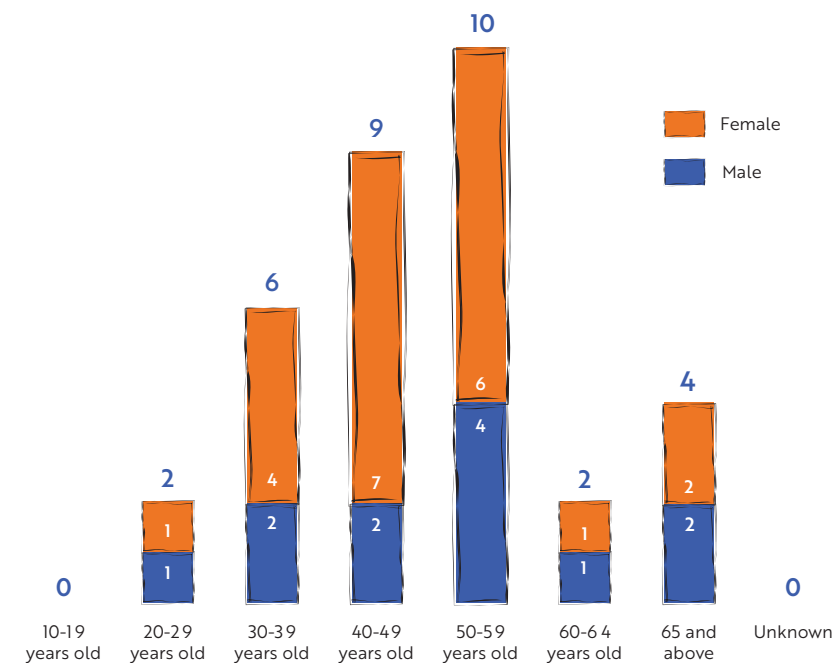
Healing Bridge is a suicide bereavement support group for those who have lost a loved one to suicide to receive support from other members and share self-care strategies to cope with their suicide grief.

Not only is the support group facilitated by professional staff, sessions are also co-facilitated by veteran survivors. The sharing and lived experiences of these survivors brings much value to each session and create a safe place for survivors to express their grief and struggles.

In response to the Covid-19 global pandemic, several Healing Bridge sessions were held digitally via online video platforms due to the tightened safe distancing measures.

During the review period, 17 sessions of Healing Bridge were held with 33 members. All clients attended at least one session.

Profile of Healing Bridge Clients



International Survivors of Suicide (ISOS) LOSS Day

In conjunction with ISOS Loss Day on 23 November 2019, SOS organised an event that featured a screening of *Pathways to Healing: Hope after Suicide Loss*, an American Foundation for Suicide Prevention (AFSP)-produced documentary.

A total of 39 suicide survivors, including some who travelled from neighbouring countries,

attended the event. A panel discussion was also organised where four veteran survivors, who received support from SOS, were invited to share their grief journey and stories of recovery in hopes of encouraging fellow survivors. The event provided a platform for survivors to mingle, connect and build a network of support.

COMMUNITY ENGAGEMENT

COMMUNITY ENGAGEMENT



Through talks and workshops, community events, awareness campaigns and media engagements, SOS seeks to remove the stigma around suicide and encourage help-seeking behaviour in the community. Other efforts include collaborating with individuals and corporations in fundraising projects.

“When someone in distress makes a cry for help online, fast and compassionate action can prevent harm. The close collaboration with SOS helps us to continuously improve our safety policy and promote mental wellness on both online and offline platforms.”

Snow White Smelser
Safety Policy Manager
Facebook APAC

Community Engagement

COMMUNITY ENGAGEMENT

World Suicide Prevention Day 2019

For most, the night signals a time of serenity and peace. But for some, it is a time of distress and discord, where they are left with thoughts running wild and loud. As the world around them goes to bed, this pocket of time can become the loneliest.

In 2019, SOS and TBWA\ Singapore built on the repository of hope. Motivational quotes, inspirational artwork, original music and even personal stories were shared through a single hashtag that was launched in 2018. We created a virtual space where hope is available round-the-clock. With the help of the community, we turned *#HopeThroughTheNight* into a platform of hope.

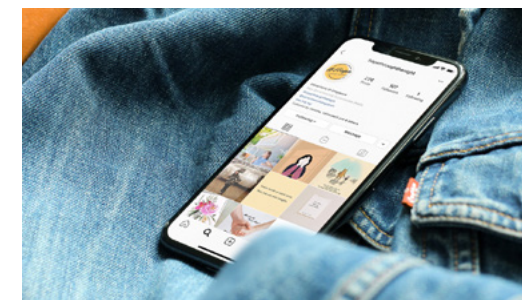
Within 24 hours, a wall of inspiring artworks, quotes, songs, personal stories and live sessions filled the hashtag. 36 local cafes and businesses such as Foodpanda, Dopa Dopa Creamery, Bettr Barista and Sanity Coffee also jumped on the movement to show their support for suicide prevention. The campaign gained a reach of 1.7 million unique users and saw a spike of more than 16,000 site visits during the campaign period.

With *#HopeThroughTheNight*, we aim to empower the community to play a significant role in preventing suicide. With more open dialogue, we can create a kinder and more empathetic society who will be aware of people around them struggling in silence even in the darkest hours.



“Our brokenness becomes a beacon of hope for others. Your story is like a light shining in the darkness.”

– Campaign contributor



“Only by collaborating and finding ways to effectively utilise our resources and expertise can we succeed in empowering ourselves to better support those in crisis, overcoming the despair that leads too many to contemplate suicide.”

– Lee Sook Fung, Chairman, Samaritans of Singapore



Unifying Communities; Strengthening Hope Conference

With the aim to emphasise the importance of knowledge sharing and collaboration toward suicide prevention efforts, SOS organised her 50th Anniversary conference titled *Unifying Communities; Strengthening Hope* on 25 and 26 September 2019, coinciding with Suicide Prevention Awareness month.

Guided by the theme “Suicide Prevention – A collaborative effort”, the conference acted as a platform to foster inter-agency partnerships toward a common goal of preventing suicides in Singapore.

The conference saw more than 300 local and foreign delegates discuss matters related to suicide and its prevention. Multifaceted topics related to suicide prevention including that of suicide bereavement, safety policy on social media, workplace mental health, and challenges faced by minority groups (namely LGBTQ+ and migrant workers) were also discussed.



“Thank you for a stimulating and informative conference! It was a good mix of presentations, touching different practice contexts and vulnerable age groups. It was a conference that spurs thinking rather than the honing of practice skills.”



“The speakers that you have collaborated with at this Conference provided very pertinent insights into this subject matter.”



Key Speaking Engagements

Beginning Teachers' Orientation Programme (BTOP)

Beyond imparting knowledge in classrooms, teachers can play a unique and active role in suicide prevention in the school community. As such, SOS partnered with the National Institute of Education (NIE) to share with approximately 200 trainee teachers from the diploma, degree and post-graduate diploma programmes about youth suicide on 21 May 2019.



The Lifespan of a Fact Post-Show Dialogue

The *Lifespan of a Fact* is a play by the Singapore Repertory Theatre that looked into the dilemma of achieving a balance between portraying the emotional and logical side of truth. SOS was invited to share insights about the issue of youth suicide in Singapore at a post-show dialogue on 12 March 2020 together with Sharda Harrison.

Photo 1
Visit by Caritas Macau

Photo 2
AAS International Conference

International Conferences and Outreach

52nd American Association of Suicidology (AAS) International Conference

Themed *Converging Fields, Expanding Perspectives*, the 52nd AAS International Conference was held from 23 April – 27 April 2019 in Denver, USA. Along with a visit to Colorado Crisis Services Centre, the experience was enriching and eye-opening to SOS staff who attended the conference. Nathan, a counsellor at SOS, shared that this visit reiterated “there’s no one field or profession responsible for preventing suicides — and it goes beyond just the mental health sector”.

Visit by Caritas Macau

To ensure relevance of our work and services, SOS dedicates itself to engage international partners to exchange learnings and experiences. SOS had the privilege to host 31 representatives from Life Hope Hotline and Caritas Macau on 3 September and 14 November 2019 respectively. Discussions and sharing revolved around the experiences on programme operations as well as community outreach efforts from both countries.

COMMUNITY ENGAGEMENT

Key Collaborations

Facebook Safety Partner

SOS was recognised as a Facebook Safety Partner to give professional inputs to Facebook’s safety policies and programmes relating to suicide and self-injury. Regular tele-conference meetings are conducted with Facebook and international suicide prevention partners to contribute perspectives and advice to policy updates on the Facebook platform.

SOS was also invited to the Facebook APAC Safety Summit in Bangkok, Thailand between 30 October and 1 November 2019. APAC delegates came together to share perspectives around topics such as child protection and suicide prevention.

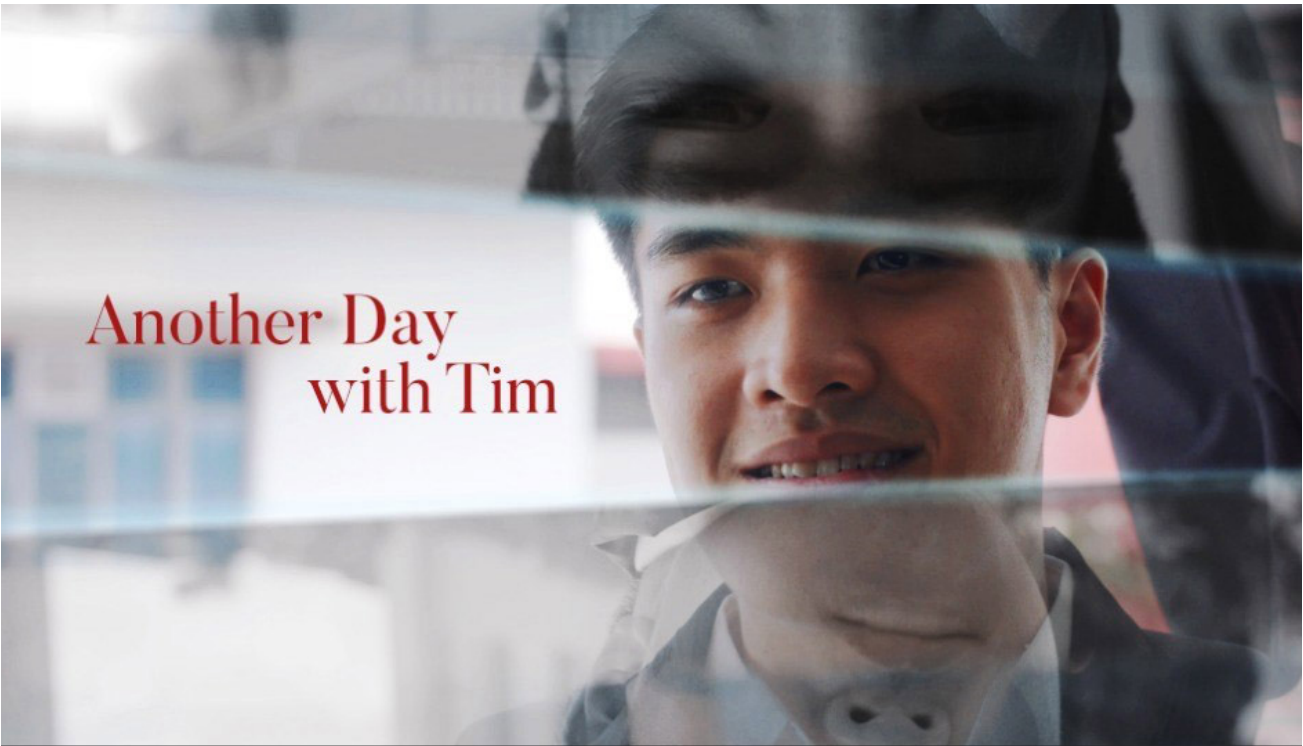
#thereishelp

To further extend and expand our online safety net, SOS collaborated with Twitter Singapore to launch #thereishelp notification service that aims to encourage help-seeking behaviour among users should they be intentionally searching for suicide-related content on the Twitter platform.

The “How To” Series

Social media has reinvented how we express ourselves – both online and offline. Recognising this, SOS curated a talk titled *The “How To” Series for Social Media Personalities – Talking about Suicide*. In collaboration with The Breathe Movement and Jia Foundation, two sessions were held on 21 and 25 November 2019 at The Straits Clan to share with local artistes and influencers about communicating safely online about suicide.





Key Collaborations

Another Day with Tim Film

In partnership with Blue3Asia Pte Ltd, SOS embarked on a film project about a teenage male titled “Another Day with Tim”. The 45-minute feature film brings the audience into the shoes of Tim, and the people around him. This film aimed to showcase subtle suicide warning signs people often overlook in our daily lives and highlights the importance of checking in with one another.

In conjunction with World Mental Health Day, a private screening was held on 9 October 2019 at EagleWings Cinematics where a post-film discussion was also conducted to share more about the suicide landscape in Singapore.

Do I Matter?

As resilience is recognised as a buffer against suicide, together with Epigram, SOS published *Do I Matter? A Journey to Building Your Self-Esteem* in hopes of helping readers to understand the factors that influence one’s self-esteem and develop a bedrock of resilience to overcome life’s challenges. The book was launched at the Singapore’s Writers Festival on 3 November 2019 where the author had the opportunity to share her personal experiences and tips to building a healthy self-esteem.

In the Media

During the review period, SOS was mentioned or featured in at least 235 articles across newspapers, magazines, online outlets, television programmes and radio.

SOS Media Mentions and Interviews

Medium	Media	No. of Mentions
Local Mentions	The Straits Times	47
	Mothership	19
	The New Paper	18
	CNA	15
	联合晚报	14
	TODAY	11
	联合早报	11
	新明日报	8
	AsiaOne	8
	Yahoo News Singapore	8
	The Online Citizen	7
	The Independent Singapore	7
	Business Insider Singapore	3
	Coconuts Singapore	3
	The Pride	2



Medium	Media	No. of Mentions
Local Mentions	Suria	2
	The Business Times	2
	Power 98FM	2
	Channel 5, Tamil Murasu, Berita Harian, Capital 95.8FM, Money FM 89.3, STOMP, Thir.st, the Asianparent, Value Champion, Can I Be Happy, Campaign Brief Asia, Marketing Interactive, HYPE & STUFF, Mashable Southeast Asia, Rice Media, Labour Beat, POPSPOKEN, Pigeonhole Blog	20
International Mentions	AlianzaTEX, ASEAN Economist, Daily Express, FMT Media Sdn Bhd, International Business Times, Mirage News, Montreal Gazette, Nikkei Asian Review, Reuters, Scroll.in, South China Morning Post, The ASEAN Post, The Cyprus Mail, The Japan Times, The Namibian, The Peninsula, The Phnom Penh Post, The Star, The Jakarta Post, Vietnam Plus, World Economic Forum	24
	Others: Adobo Magazine, Campaign Asia, Asume Tech, Psych Central	4

Participants' Feedback



“The role plays helped to reinforce the skills I learnt and required us to apply in time of supporting someone who has suicide thoughts. This course has been very enriching!”

- Gatekeepers Intervention Skills Workshop (GISW)

“Very insightful! This workshop imparts very practical skills in assessing and intervening during a suicide situation.”

“The practice role plays were very helpful and they help make this workshop well-balanced with theory and application. I highly recommend the course!”

- Suicide Intervention Skills Workshop (SISW)

“Lively, engaging and insightful. Thank you for the fruitful session!”

- Sound of Listening



“This session helped me to understand how important empathy is. The only thing left to do is to practice it in real life.”

- Managing Suicide Crisis on the Helpline



Training Workshops

Topic	Organisation	Category	No. of sessions	Attendance (approx.)
Gatekeepers Intervention Skills Workshop (GISW)	Singapore Management University (SMU)	Youth	2	24
	• Student peer helpers			
Suicide Intervention Skills Workshop (SISW)	Other SSAs and relevant agencies.	Professional	2	35
	• Counsellors, social workers and psychologists			
Managing Suicide Crisis on Helpline	Singapore Police Force (SPF)	Professional	1	15
	Other SSAs and relevant agencies	Professional	1	16
	• Counsellors, social workers and psychologists			
Sound of Listening (SOL)	Woodlands Secondary School	Staff and Teachers	1	80
	Other SSAs and relevant agencies	Professional and Public	1	12
	• Assistant managers, executives, volunteers			
Suicide Prevention and Management for Seniors	Social Service Institute (SSI)	Professional	2	29
	• Counsellors, social workers and psychologists			
Managing Depression in Seniors	Social Service Institute (SSI)	Professional	2	30
	• Counsellors, social workers and psychologists			
Hotline Skills Workshop	Grab Singapore and Grab Malaysia	Staff	2	44
Total			14	285

Outreach Talks

Topic	Organisation	No. of Sessions	Attendance (approx.)
SOS and its Role in Suicide Prevention	Another Day With Tim Film Screening	1	47
	Bedok South Secondary School	1	25
	Beginning Teachers’ Orientation Programme (BTOP) – National Institute of Education (NIE)	1	196
	Credit Suisse Bank	1	20
	Institute of Mental Health	1	80
	Life Hope Hotline and Caritas Macau	2	31
	Mental Wellness Day by The Good Life Medical Center	1	18
	Nanyang Academy of Fine Arts	1	21
	NTU Health Communication	1	43
	NTU Social Marketing	4	188
	NUS Residential College 4	1	30
	NUS Social Work	1	12
	Raffles Institution	1	37
	Singapore Polytechnic Peer Helpers	1	24
	Health Promotion Board	1	30
Things You Should Know About Suicide	HSBC Bank	1	30
	MonfortCare, Goodlife@Bedok	1	30
	Singapore Management University (SMU)	1	15
	South 32	1	35
	SP Jain School of Global Management	1	30
	Thye Hua Kwan Moral Charities	1	21



Topic	Organisation	No. of session	Attendance (Approx)
Career Day	Fairfield Methodist Secondary School	1	40
Dialogue at <i>Songs for Hope</i> in conjunction with #HopeThroughTheNight	Zeppelin and Co.	1	30
<i>Do I Matter? A Journey to Building Your Self Esteem</i> Book Launch	Singapore Writers Festival	1	50
Human Library at the Inter-college World Mental Health Initiative	NUS Residential Colleges and Yale-NUS College	1	15
Let's Talk About Suicide	Jia Foundation	1	16
Panel Discussion at Substation	Catharsis	1	100
The "How To" Series for Social Media Personalities – Talking about Suicide	Jia Foundation	2	14
The <i>Lifespan of a Fact</i> Post-Show Dialogue – Youth and Suicide in Singapore	Singapore Repertory Theatre	1	50
<i>Unifying Communities; Strengthening Hope</i> Conference	Samaritans of Singapore	1	321
Volunteer Management	NYP Diploma in Social Sciences	1	30
Youth suicide – Statistics, assessment and intervention	SUSS Social Work	1	40
Total		37	1,669

FUNDRAISING AND SPONSORSHIPS



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.

“Every one deserves a chance to live life to the fullest and be happy. On my own, this contribution may be small. But together, everyone can chip in and make a difference.”

Credit Suisse fundraising initiative at Standard Chartered Singapore Marathon 2019

Fundraising and Sponsorship

SOS is deeply grateful to the individuals and organisations who believe in our cause and have supported us through donations in cash and in-kind, event sponsorships, or helped 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. With your support, SOS continues to be an available lifeline and constant projection of hope and optimism to those in crisis.

Charity Collection 2019 and Sample Sale 2020

Building on the relationship established between both organisations, The Mindful Company (TMC) launched a limited edition charity bracelet collection in support of World Mental Health Day. Sales from the Charity Collection went to support programmes by SOS and Stroke Support Station (S3).

In addition to the Charity Collection, TMC also held a final fundraising initiative through a Sample Sale in the lead up to their final day of operations.

Upon consolidating the donation from both the Charity Collection and their last Sample Sale, a total of S\$5,275 was donated to SOS. We are sincerely thankful for the support TMC has provided for the last three years.

Credit Suisse SCMS Fundraising

A total of 56 employees of Credit Suisse Singapore self-organised and took on the challenge of Standard Chartered Singapore Marathon 2019 in a bid to fundraise a total of S\$5,235 for SOS. Their belief in our cause was the team’s way of giving back to the community.

FUNDRAISING AND SPONSORSHIPS

Acknowledgements

Corporate Donors

SOS would like to acknowledge the following organisations for their generous support in FY2019/20:

Cash Donations

\$100,000	The Community Foundation of Singapore
\$10,000	Lee Foundation Pinacle Pte Ltd
\$5,000 - \$9,999	The Mindful Company Kwan Im Thong Cho Hood Temple Lee Kim Tah Foundation Mellford Pte Ltd Moovpay Global Pte Ltd NTT Singapore Solutions Pte Ltd
\$2,000 - \$3,000	BDO LLP Hong Leong Foundation Kong Meng San Phor Kark See Monastery RMS Management Pte Ltd SMRT Corporation Ltd Wesley Methodist Church
\$1,000 - \$1,999	AerCap Mangala Vihara (Buddhist Temple) NTUC Fairprice Foundation Ltd St. Anthony's Canossian Secondary School The UK Online Giving Foundation Ya Kun (S) Pte Ltd



Donations in Kind and Sponsorships

Angel Florist	PigeonHole
A&D Printhub	Provenance Distributions Pte Ltd (Singapore)
EagleWings Cinematics	RadioQuip Communications
Facebook APAC	RJ Paper Pte Ltd
Gardens by the Bay	Singapore Pools
How's Catering	So Drama! Entertainment
ONE° 15 Marina Sentosa Cove	The Mindful Company
Leadforte	UOB Asset Management
Ms Marie Tay	

Friends of Samaritans

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

- Support the activities of SOS,
- Help with the publicity of SOS services known to anyone who may benefit from the help offered by SOS, and/or
- 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



The SOS 24-hour Hotline is manned by a dedicated pool of volunteers who are passionate in providing a safe space. More than just offering 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.

“I have always known that I can’t save the world. None of us can. However, each and every caller who has found a listening ear at SOS and decided to stay alive to fight another day, is a small victory for us.”

SOS Volunteer

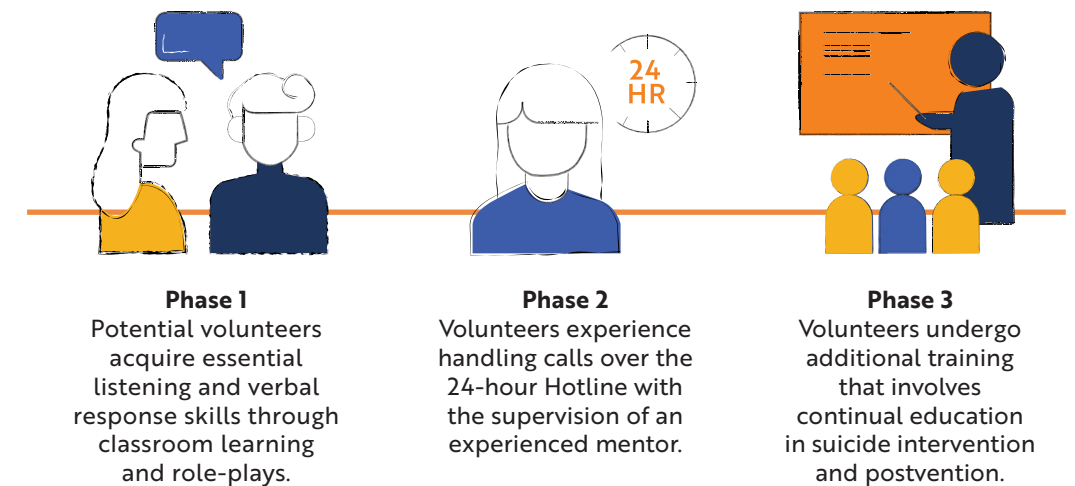
Our Volunteers

OUR VOLUNTEERS

Our Volunteers

Volunteer Pre-service Training

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.



SUSS UniLearn E-learning Initiative

In collaboration with Singapore University of Social Sciences (SUSS), SOS launched an e-learning initiative where part of our volunteer pre-service training can now be conducted online, complemented by face-to-face classroom practice sessions. This form of blended learning allows SOS to leverage on technology to enhance flexibility and efficiency in delivering training materials to our volunteers.



Continual Training

SOS trained hotline volunteers are a group of extraordinary individuals from all walks of life and it is vital that we recognise and develop their skills. New training programmes are continuously rolled out to build volunteers’ capabilities in managing calls and maintaining quality service standards. Topics include advanced listening skills and self-care.

01. Continual training by internal staff/volunteers

Programme	Attendance
Beyond Blue – Refresher Skills	14
Beyond Blue – Self Care	23
Supervisor Training	9
Sharing Session on Attending to Callers with Imminent Suicide Risk	48
Case Conference	11
Briefing on E-learning System for Training Facilitators	9

Continual Training

02. Programmes by External Agencies

Programme	Attendance
Visit to the Institute of Mental Health	25
LOSS – Role of the Coroner’s Court & the Police	26
Protection from Harassment by the Law Society Pro Bono Services	21

03. Social Events and Other Activities

Programme	Attendance
49 th Annual General Meeting	81
Family Day 2019	48
Appreciation Dinner 2019	104
Visit to Bicentennial Experience Exhibition	12
Games Night	30



Profile of Volunteers



166

Fully trained

49

Undergoing training

45

years

Longest serving volunteer



Youngest volunteer

25

years old

Oldest volunteer

83

years old



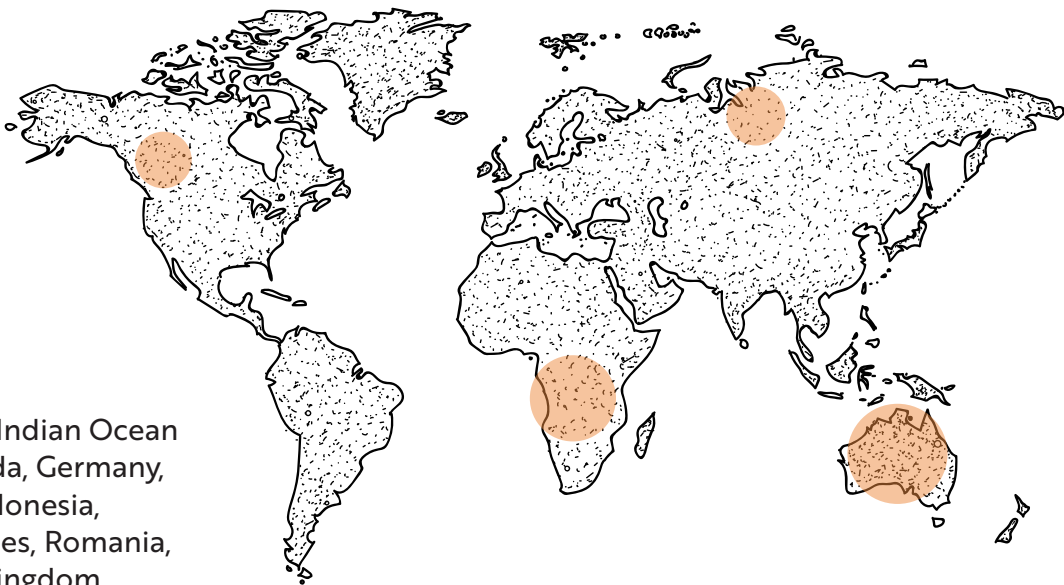
Proficiency in speaking a **wide** range of languages and dialects*



Bahasa Indonesia, Cantonese, Dutch, English, Filipino, French, German, Hindi, Hokkien, Italian, Malay, Malayalam, Mandarin Chinese, Marathi, Punjabi, Romanian, Sinhalese, Tamil, Teochew, Vietnamese

*Some volunteers speak more than one language. All volunteers are proficient in English.

Diverse range of individuals from



Australia, British Indian Ocean Territories, Canada, Germany, Greece, India, Indonesia, Ireland, Philippines, Romania, Taiwan, United Kingdom, United States, Vietnam.

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.

The Organisation

Patron
 Mr Lawrence Wong
Minister for National Development and Second Minister for Finance

Honorary Member
 Dr Tan Chue Tin

Appointment	Name	Date of Appointment	Board Meeting Attendance
Chairman	Ms Lee Sook Fung	August 2019	6/7
Vice-Chairman	Mr Chinnatamby Nandakumar	August 2019	5/7
Honorary Secretary	Ms Judy Low Gek Neo	August 2019	6/7
Honorary Treasurer	Mr Sam Cheah Sin Koong	August 2019	7/7
Member	Mr Lee Jun Kiat	August 2019	7/7
Member	Ms Lim Hui Chee	August 2019	7/7
Member	Mr Stephen Yong Yoon Fui	August 2019	6/7
Member	Dr Ng Beng Yeong	August 2019	4/7
Member	Mr Adrian Seow Chin Hwee	August 2019	5/7
Member	Ms Sharon Siah Chek Hoon	September 2019	4/4
Member	Ms Ng Nancy	October 2019	3/3
Member	Ms Tanie Eio Chee Tang	December 2019	2/2

*No staff sits on the Board of Management

THE ORGANISATION

Human Resource Committee	Chairman	M Tanie Eio Chee Tang
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
Strategic Plan Project Steering Committee	Chairman	Mr Sam Cheah

Associate Members

Consultant	Dr Philbert Chin
Legal Consultant	Ms Ellen Lee
Legal Consultant	Mr Sivagnanaratnam Sivanesan
IT Consultant	Mr Tan Tiew Hin

Our Management

Management	Chief Executive	Mr Gasper Tan
Shared Resources	Head of Department	Mr Ernest Lee
Core Services	Head of Department	Ms Charlene Heng
Partnership and Engagement	Head of Department	Mr Eric Tan



CORPORATE GOVERNANCE



Affiliations

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

PG Wee Partnership LLP

Bankers

CIMB Bank Bhd
DBS Bank Ltd
Hong Leong Finance Ltd
Singapura Finance Ltd

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? (Skip items 2 and 3 if "No")			No
2.	Staff does not chair the Board and does not comprise more than one third of the Board.	1.1.3	NA
3.	There are written job descriptions for the staff's executive functions and operational duties, which are distinct from the staff's Board role.	1.1.5	NA
4.	The Treasurer of the charity (or any person holding an equivalent position in the charity, e.g. Finance Committee Chairman or a governing board member responsible for overseeing the finances of the charity) can only serve a maximum of 4 consecutive years. If the charity has not appointed any governing board member to oversee its finances, it will be presumed that the Chairman oversees the finances of the charity.	1.1.7	Complied
5.	All governing board members must submit themselves for re-nomination and re-appointment, at least once every three years.	1.1.8	Complied
6.	The Board conducts self-evaluation to assess its performance and effectiveness once during its 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? (Skip item 7 if "No")			No
7.	The charity discloses in its annual report the reasons for retaining the governing board member who has served for more than 10 consecutive years.	1.1.13	NA
8.	There are documented terms of reference for the Board and each of its Board committees.	1.2.1	Complied
9.	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
10.	Governing board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied
11.	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity's activities are in line with the charity's objectives.	3.2.2	Complied

CORPORATE GOVERNANCE

S/No.	Code Description	Code ID	Compliance
12.	The Board approves documented human resource policies for staff.	5.1	Complied
13.	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied
14.	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied
Are there volunteers serving in the charity? (skip item 15 if "No")			Yes
15.	There are volunteer management policies in place for volunteers.	5.7	Complied
16.	There is a documented policy to seek the Board's approval for any loans, donations, grants or financial assistance provided by the charity which are not part of its core charitable programmes.	6.1.1	Complied
17.	The Board ensures internal controls for financial matters in key areas are in place with documented procedures.	6.1.2	Complied
18.	The Board ensures reviews on the charity's internal controls, processes, key programmes and events are regularly conducted.	6.1.3	Complied
19.	The Board ensures that there is a process to identify, and regularly monitor and review the charity's key risks.	6.1.4	Not Complied
			The Board has engaged an external vendor to assist in drafting an Enterprise Risk Management Framework (and conduct training to staff/Board on how to identify/monitor risk) for SOS. The work is expected to start in Sep 2020 and expected to complete within 6 months.



S/No.	Code Description	Code ID	Compliance
20.	The Board approves an annual budget for the charity's plans and regularly monitors the charity's expenditure.	6.2.1	Complied
Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 21 if "No")			Yes
21.	The charity has a documented investment policy approved by the Board.	6.4.3	Complied
Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 22 if "No")			Yes
22.	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied
Did the charity receive donations in kind during the financial year? (skip item 23 if "No")			Yes
23.	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	Complied
24.	The charity discloses in its annual report: a) Number of Board meetings in the financial year; and b) the attendance of every governing board member at those meetings.	8.2	Complied
Are Board members remunerated for their services to the Board? (skip items 25 and 26 if "No")			No
25.	No governing board member is involved in setting his own remuneration.	2.2	NA
26.	The charity discloses that no governing board member is remunerated.	8.3	NA
Does the charity employ paid staff? (skip items 27, 28 and 29 if "No")			Yes
27.	No staff is involved in setting his own remuneration.	2.2	Complied
28.	The charity discloses that none of its paid staff receives more than \$100,000 each in annual remuneration.	8.4	Complied
29.	The charity discloses that there is no paid staff, being a close member of the family belonging to the Executive Head or a governing board member of the charity, who has received remuneration exceeding \$50,000 during the financial year.	8.5	Complied
30.	The charity has a documented communication policy on the release of information about the charity and its activities across all media platforms.	9.2	Complied

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



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 Ms Judy Low Gek Neo Honorary Treasurer Mr Sam Cheah Sin Koong Members Ms Tanie Eio Chee Tang Mr Lee Jun Kiat Ms Lim Hui Chee Dr Ng Beng Yeong Ms Ng Nancy Mr Adrian Seow Chin Hwee Ms Sharon Siah Chek Hoon Mr Stephen Yong Yoon Fui

Honorary Member	Consultant Psychiatrist Dr Tan Chue Tin
Associate Members	Consultants Dr Philbert Chin Soon Siang Mr Tan Tiew Hin Lawyers Ms Ellen Lee Geck Hoon Mr Sivagnanaratnam Sivanesan
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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Statement by Board Members

For the year ended 31 March 2020

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 2020 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 Sam Cheah Sin Koong
Honorary Treasurer

24 April 2020

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 2020, 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 2020 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.

Independent Auditor's Report

To the Board Members of Samaritans of Singapore

- 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 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:

- 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
- 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:

- 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
- 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
24 April 2020

Statement of Financial Activities

(Incorporating Statement of Comprehensive Income)
For the financial year ended 31 March 2020

	Unrestricted Fund		Restricted Funds						Total	Total
	Note	General Fund	Accumulated Fund-Research	Main Programme Reserves	Anniversary Fund	Anthony Yeo Memorial Fund	LOSS Fund	Volunteers Development & Management Fund		
		2020	2020	2020	2020	2020	2020	2020	2020	2019
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Incoming Resources										
Amortisation of Capital Grant	14	4,850	-	8,487	-	-	728	-	14,065	15,934
Amortisation of Deferred Capital Donations	15	5,982	-	10,469	-	-	897	-	17,348	17,348
Anniversary Income		28,291	-	-	-	-	-	-	28,291	-
Book Sales		2,876	-	171	-	-	-	-	3,047	534
Care & Share Matching Grant Fund	9	-	-	95,159	-	-	-	-	95,159	359,888
Designated Project Donations		-	-	-	-	-	-	-	-	31,605

Statement of Financial Activities

(Incorporating Statement of Comprehensive Income)
For the financial year ended 31 March 2020

	Unrestricted Fund		Restricted Funds						Total	Total
	Note	General Fund	Accumulated Fund- Research	Main Programme Reserves	Anniversary Fund	Anthony Yeo Memorial Fund	LOSS Fund	Volunteers Development & Management Fund		
		2020	2020	2020	2020	2020	2020	2020	2020	2019
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Fund Raising - Solicited		-	-	-	-	-	-	-	-	58,282
Fund Raising - Donation in kind		-	-	-	-	-	-	-	-	629
Government Paid Leave		-	-	-	-	-	-	-	-	10,331
Interest Income		45,555	-	-	-	-	-	-	45,555	56,811
Membership Fees		306	-	-	-	-	-	-	306	496
NCSS Funding for Operating Expenses		-	-	485,526	-	-	-	-	485,526	1,817,072
NCSS Telecom Subsidy		-	-	1,920	-	-	-	-	1,920	1,920

Statement of Financial Activities

(Incorporating Statement of Comprehensive Income)
For the financial year ended 31 March 2020

	Unrestricted Fund		Restricted Funds						Total	Total
	Note	General Fund	Accumulated Fund- Research	Main Programme Reserves	Anniversary Fund	Anthony Yeo Memorial Fund	LOSS Fund	Volunteers Development & Management Fund		
		2020	2020	2020	2020	2020	2020	2020	2020	2019
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
NCSS VCF Funding		28,056	-	-	-	-	-	-	28,056	8,434
Other Income		328	-	-	-	-	-	-	328	31
Public Education: Suicide Prevention/ Intervention/ Postvention Workshops/ Talks		74,930	-	(450)	-	-	-	-	74,480	85,411

Statement of Financial Activities

(Incorporating Statement of Comprehensive Income)
For the financial year ended 31 March 2020

	Unrestricted Fund		Restricted Funds						Total	Total
	Note	General Fund	Accumulated Fund-Research	Main Programme Reserves	Anniversary Fund	Anthony Yeo Memorial Fund	LOSS Fund	Volunteers Development & Management Fund		
		2020	2020	2020	2020	2020	2020	2020	2020	2019
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Special Employment Credit/ Wage Credit		1,290	-	17,729	-	-	-	-	19,019	48,119
Solicited Donations		339,366	-	-	-	-	-	-	339,366	26,039
TOTE Board Social Service Fund		-	-	-	-	-	198,842	-	198,842	194,191
Unsolicited Donations		162,003	-	-	-	-	-	-	162,003	396,155
Volunteer Development		-	-	-	-	-	-	-	-	1,247
Total Incoming Resources		693,833	-	619,011	-	-	200,467	-	1,513,311	3,130,477

Statement of Financial Activities

(Incorporating Statement of Comprehensive Income)
For the financial year ended 31 March 2020

	Unrestricted Fund		Restricted Funds						Total	Total
	Note	General Fund	Accumulated Fund-Research	Main Programme Reserves	Anniversary Fund	Anthony Yeo Memorial Fund	LOSS Fund	Volunteers Development & Management Fund		
		2020	2020	2020	2020	2020	2020	2020	2020	2019
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Resources Expended										
Accountancy fee		9,723	-	17,015	-	-	1,458	-	28,196	22,155
Advertising and Publicity		9,415	-	16,476	-	-	1,412	-	27,303	20,926
Anniversary Expenses		41,298	-	-	48,432	-	-	-	89,730	-
Audit Fees		1,244	-	2,177	-	-	187	-	3,608	3,360
Bank Charges		238	-	417	-	-	36	-	691	166
Communications		18,827	-	32,948	-	-	2,824	-	54,599	83,330
Consultancy fee		52,320	-	91,559	-	-	7,848	-	151,727	102,000

Statement of Financial Activities

(Incorporating Statement of Comprehensive Income)
For the financial year ended 31 March 2020

	Unrestricted Fund		Restricted Funds							
	Note	General Fund	Accumulated Fund-Research	Main Programme Reserves	Anniversary Fund	Anthony Yeo Memorial Fund	LOSS Fund	Volunteers Development & Management Fund	Total	Total
		2020	2020	2020	2020	2020	2020	2020	2020	2019
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Client support		-	-	-	-	-	-	-	-	2
Depreciation of Property, Plant and Equipment	5	20,337	-	35,591	-	-	3,051	-	58,979	41,043
Expenditure on Manpower	3	610,009	91	1,194,640	-	25,552	106,768	11	1,937,071	2,083,645
Fund raising expenses		5,153	-	-	-	-	-	-	5,153	3,121
Honorarium		(1,617)	-	(2,830)	-	-	(243)	-	(4,690)	-
Housekeeping and Others		3,229	-	5,650	-	-	484	-	9,363	7,622
Insurance		7,006	-	12,261	-	-	1,051	-	20,318	4,772
Interest expense on lease liabilities		561	-	980	-	-	84	-	1,625	-

Statement of Financial Activities

(Incorporating Statement of Comprehensive Income)
For the financial year ended 31 March 2020

	Unrestricted Fund		Restricted Funds							
	Note	General Fund	Accumulated Fund-Research	Main Programme Reserves	Anniversary Fund	Anthony Yeo Memorial Fund	LOSS Fund	Volunteers Development & Management Fund	Total	Total
		2020	2020	2020	2020	2020	2020	2020	2020	2019
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Legal and professional fee		-	-	-	-	-	-	-	-	2,186
Plant and equipment Written off		406	-	-	-	-	-	-	406	-
Maintenance of Equipment		14,598	-	25,546	-	-	2,190	-	42,334	44,491
Maintenance of Land and Building		4,604	-	8,056	-	-	691	-	13,351	21,195
Plant and equipment expensed off		149	-	261	-	-	22	-	432	22,675
Membership Fees		228	-	399	-	-	34	-	661	1,770
Miscellaneous		419	-	733	-	-	63	-	1,215	12,963
Printing and Stationery		3,471	-	6,073	-	-	521	-	10,065	8,148
Public Education Expenses		760	-	-	-	-	-	-	760	2,873

Statement of Financial Activities

(Incorporating Statement of Comprehensive Income)
For the financial year ended 31 March 2020

	Unrestricted Fund		Restricted Funds						Total	Total
	Note	General Fund	Accumulated Fund-Research	Main Programme Reserves	Anniversary Fund	Anthony Yeo Memorial Fund	LOSS Fund	Volunteers Development & Management Fund		
		2020	2020	2020	2020	2020	2020	2020	2020	2019
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Rental of Building	28	-	48	-	-	4	-	80	17,265	
Subscription	152	-	267	-	-	23	-	442	553	
Transport	3,961	-	6,932	-	-	594	-	11,487	6,516	
Utilities	7,562	-	13,234	-	-	1,135	-	21,931	20,753	
Volunteer Development	14,121	-	24,701	-	-	2,118	417	41,357	38,783	
Total Resources Expended		828,202	91	1,493,134	48,432	25,552	132,355	428	2,528,194	2,572,313
Total Surplus/ (Deficit) for the Year		(134,369)	(91)	(874,123)	(48,432)	(25,552)	68,112	(428)	(1,014,883)	558,164

Statement of Financial Position

As at 31 March 2020

	Note	2020 SGD	2019 SGD
Assets			
Non-Current Assets			
Property, Plant and Equipment	5	141,881	68,092
Total Non-Current Assets		141,881	68,092
Current Assets			
Trade and Other Receivables	6	13,736	51,228
Other Assets	7	82,759	277,902
Cash and Cash Equivalents	8	5,567,198	6,480,140
Total Current Assets		5,663,693	6,809,270
Total Assets		5,805,574	6,877,362
Funds			
Unrestricted Funds			
Accumulated Fund		349,406	483,775
Care & Share Matching Grant Fund	9	-	95,159
Total Unrestricted Funds		349,406	578,934
Restricted Funds			
Accumulated Fund-Research	10	114,130	114,221
Anniversary Fund	11	-	48,432
Anthony Yeo Memorial Fund	12	101,292	126,844
Office Relocation Fund	13	176,147	176,147
Capital Grant Fund	14	900	14,965
Deferred Capital Donations Fund	15	6,492	23,840
Healing Bridge Fund	16	28,102	28,102
IT Fund	17	156,968	156,968
LOSS Fund	18	1,454,425	1,386,313
Training Centre Fund	19	165,683	165,683

Statement of Financial Position

As at 31 March 2020

	Note	2020 SGD	2019 SGD
Main Programme Reserves	20	2,875,309	3,749,432
Volunteers Development & Management Fund	21	37,354	37,782
V Sellapan Family Fund	22	149,977	149,977
Total Restricted Funds		5,266,779	6,178,706
Total Funds		5,616,185	6,757,640
Non-Current Liabilities			
Borrowings	25	18,799	-
Total Non-Current Liabilities		18,799	-
Current Liabilities			
Other Payables	24	149,920	111,622
Borrowings	25	20,670	-
Contract Liabilities	26	-	8,100
Total Current Liabilities		170,590	119,722
Total Liabilities		189,389	119,722
Total Funds and Liabilities		5,805,574	6,877,362

Statement of Changes in Funds

For the financial year ended 31 March 2020

	Unrestricted Funds		
	Accumulated Fund	Care & Share Matching Grant Fund	Total
	SGD	SGD	SGD
Balance as at 1 April 2019	483,775	95,159	578,934
Movement for the year	-	(95,159)	(95,159)
Statement of comprehensive income for the year	(134,369)	-	(134,369)
Balance as at 31 March 2020	349,406	-	349,406
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

Statement of Changes in Funds

For the financial year ended 31 March 2020

	Restricted Funds					
	Accumulated Fund-Research	Anniversary Fund	Anthony Yeo Memorial Fund	Office Relocation Fund	Capital Grant Fund	Deferred Capital Donations Fund
	SGD	SGD	SGD	SGD	SGD	SGD
Balance as at 1 April 2019	114,221	48,432	126,844	176,147	14,965	23,840
Amortisation of fund	-	-	-	-	(14,065)	(17,348)
Statement of comprehensive income for the year	(91)	(48,432)	(25,552)	-	-	-
Balance as at 31 March 2020	114,130	-	101,292	176,147	900	6,492
Balance as at 1 April 2018	115,139	48,432	126,844	174,647	29,569	41,188
Movement for the year	-	-	-	-	1,330	-
Amortisation of fund	-	-	-	-	(15,934)	(17,348)
Statement of comprehensive income for the year	(918)	-	-	1,500	-	-
Balance as at 31 March 2019	114,221	48,432	126,844	176,147	14,965	23,840

Statement of Changes in Funds

For the financial year ended 31 March 2020

	Restricted Funds							Total
	Healing Bridge Fund	IT Fund	LOSS Fund	Main Programme Reserves	Training Centre Fund	Volunteers Development & Management Fund	V Sellapan Family Fund	
	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Balance as at 1 April 2019	28,102	156,968	1,386,313	3,749,432	165,683	37,782	149,977	6,178,706
Amortisation of fund	-	-	-	-	-	-	-	(31,413)
Statement of comprehensive income for the year	-	-	68,112	(874,123)	-	(428)	-	(880,514)
Balance as at 31 March 2020	28,102	156,968	1,454,425	2,875,309	165,683	37,354	149,977	5,266,779
Balance as at 1 April 2018	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
Amortisation of fund	-	-	-	-	-	-	-	(33,282)
Statement of comprehensive income for the year	(395)	-	259,891	(84,828)	-	(2,036)	(23)	173,191
Balance as at 31 March 2019	28,102	156,968	1,386,313	3,749,432	165,683	37,782	149,977	6,178,706

Statement of Cash flow

For the financial year ended 31 March 2020

	Note	2020 SGD	2019 SGD
Cash Flows From Operating Activities			
Surplus/(Deficit) for the Year		(1,014,883)	558,164
Adjustments for:			
Amortisation of Capital Grants	14	(14,065)	(15,934)
Amortisation of Deferred Capital Donations	15	(17,348)	(17,348)
Depreciation of Property, Plant and Equipment	5	58,979	41,043
Interest Income		(45,555)	(56,811)
Interest Expense on lease liabilities		1,625	-
Plant and Equipment Written Off		406	-
Surplus Before Working Capital Changes		(1,030,841)	509,114
Changes in Working Capital:			
Decrease/(Increase) in Trade and Other Receivables		37,492	(17,074)
Decrease in Other Assets		195,143	13,707
Increase in Other Payables		30,198	13,344
Net Cash Flows From/(Used In) Operating Activities		(768,008)	519,091
Cash Flows From Investing Activities			
Purchase of Plant and Equipment	5	(78,246)	(12,655)
Interest Received		45,555	56,811
Net Cash Flows From/(Used In) Investing Activities		(32,691)	44,156

Statement of Cash flow

For the financial year ended 31 March 2020

	Note	2020 SGD	2019 SGD
Cash Flows From Financing Activities			
Interest Paid		(1,625)	-
Payment of principal portion of lease liabilities		(15,459)	-
Net payments in Care & Share Matching Grant Fund		(95,159)	(359,888)
Net receipts in Capital Grant Fund		-	1,330
Net Cash Flows From/(Used In) Financing Activities		(112,243)	(358,558)
Net Increase/(Decrease) in cash and cash equivalents		(912,942)	204,689
Cash and cash equivalents at beginning of year		6,480,140	6,275,451
Cash and cash equivalents at end of year	8	5,567,198	6,480,140

Note to Financial Statements

For the financial year ended 31 March 2020

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 2019 to 31 March 2022. The registered office of the Society is located at 10 Cantonment Close #01-01 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 Social Service Agency (SSA) 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.

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 Society 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 2019. Except for the adoption of FRS 116 Leases described below, the adoption of these standards did not have any material effect on the financial performance or position of the Society.

FRS 116 Leases

FRS 116 supersedes FRS 17 Leases, INT FRS 104 Determining whether an Arrangement contains a Lease, INT FRS 15 Operating Leases-Incentives and INT FRS 27 Evaluating the Substance of Transactions Involving the Legal Form of a Lease. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognise most leases on the statement of financial position.

The Society adopted FRS 116 using the modified retrospective method of adoption with the date of initial application of 1 April 2019. Under this method, the standard is applied retrospectively with the cumulative effect of initially applying the standard recognised at the date of initial application as an adjustment to the opening balance of retained earnings. The Society elected to use the transition practical expedient to not reassess whether a contract is, or contains a lease at 1 April 2019. Instead, the Society applied the standard only to contracts that were previously identified as leases applying FRS 17 and INT FRS 104 at the date of initial application.

The effect of adopting FRS 116 as at 1 April 2019 was as follows:

	Increase SGD
Property, Plant and equipment	39,555
Borrowings	39,555

The Society has lease contracts for office space and office equipment. Before the adoption of FRS 116, the Society classified each of its leases (as lessee) at the inception date as either a finance lease or an operating lease. The accounting policy prior to 1 April 2019 is disclosed under Leases.

Upon adoption of FRS 116, the Society applied a single recognition and measurement approach for all leases except for short term leases and leases of low-value assets. The accounting policy beginning on and after 1 April 2019 is disclosed under Leases. The standard provides specific transition requirements and practical expedients, which have been applied by the Society.

Leases previously accounted for as operating leases

The Society recognised right-of-use assets and lease liabilities for those leases previously classified as operating leases, except for short-term leases and leases of low-value assets. The right-of-use assets for the leases were recognised based on the carrying amount as if the standard had always been applied, using the incremental borrowing rate at the date of initial application. Lease liabilities were recognised based on the present value of the remaining lease payments, discounted using the incremental borrowing rate at the date of initial application.

The Society also applied the available practical expedients wherein it:

- used a single discount rate to a portfolio of leases with reasonably similar characteristics;
- relied on its assessment of whether leases are onerous immediately before the date of initial application as an alternative to performing an impairment review;
- applied the short-term leases exemption to leases with lease term that ends within 12 months of the date of initial application;
- excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application; and
- used hindsight in determining the lease term where the contract contained options to extend or terminate the lease.

Based on the above, as at 1 April 2019:

- right-of-use assets of SGD 39,555 were recognised and presented within property, plant and equipment and
- additional lease liabilities of SGD 39,555 (included in borrowings) were recognised.

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

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.

(e) Interest Income

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 Home, generally on delivery of the goods.

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.

Leases

These accounting policies are applied on and after the initial application date of FRS 116, 1 April 2019:

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

As lessee

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

Right-of-use assets

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

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

The Society's right-of-use assets are presented within fixed assets in Note 5 to the financial statements.

Lease liabilities

At the commencement date of the lease, the Society recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Society and payments of penalties for terminating the lease, if the lease term reflects the Society exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

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

The Society's lease liabilities are included in borrowings (Note 25).

Short-term leases and leases of low-value assets

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

These accounting policies are applied before the initial application date of FRS 116, 1 April 2019:

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.

Property, Plant and Equipment

Property, 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
Computer	5 years
Leasehold Building	Over the lease period ranging from 1-2 years

No depreciation is made on additions on computer until such time that the additions is completed and is available for use.

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

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

At initial recognition, the Society 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.

Impairment of Financial Assets

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 FRS109, 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.

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 Property, Plant and Equipment

Property, 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 1 to 5 years.

The carrying amount of the Society's property, plant and equipment at 31 March 2020 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 Society 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 Society does not have any trade receivables that are subject to ECLs.

3. Expenditure on Manpower

	Accumulated Fund- Research	General Fund	Anthony Yeo Memorial Fund	Main Programme Reserves	LOSS Fund	Volunteers Development and Management Fund	Total	Total
	2020	2020	2020	2020	2020	2020	2020	2019
	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Salaries	-	463,227	-	916,377	77,485	-	1,457,089	1,397,538
Bonuses	-	68,139	-	105,379	15,290	-	188,808	333,189
Contributions to defined contribution plan ("CPF") and skills development levy ("SDL")	-	74,628	-	138,979	13,396	-	227,003	249,820
Foreign worker levy	-	-	-	1,585	-	-	1,585	753
Other staff benefit expenses	91	3,055	-	19,981	453	-	23,580	37,370
Training	-	960	25,552	2,778	144	11	29,445	52,551
Recruitment expenses	-	-	-	2,198	-	-	2,198	785
Payroll system support	-	-	-	7,363	-	-	7,363	11,639
	91	610,009	25,552	1,194,640	106,768	11	1,937,071	2,083,645

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.

	2020 SGD	2019 SGD
Tax-exempt receipts issued for donations collected	323,569	186,550

5. Property, Plant and Equipment

	Leasehold Building	Computer	Furniture and Fittings	Office Equipment	Total
	SGD	SGD	SGD	SGD	SGD
Cost					
At 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
Effect of adopting FRS 116	39,555	-	-	-	39,555
At 1 April 2019	39,555	-	171,343	701,054	911,952
Additions	-	40,993	-	52,626	93,619
Disposals	-	-	(8,989)	(1)	(8,990)
At 31 March 2020	39,555	40,993	162,354	753,679	996,581
Accumulated Depreciation					
At 1 April 2018	-	-	155,504	607,758	763,262
Depreciation for year	-	-	7,869	33,174	41,043
At 31 March 2019 and 1 April 2019	-	-	163,373	640,932	804,305
Depreciation for year	15,822	-	7,225	35,932	58,979
Disposals	-	-	(8,583)	(1)	(8,584)
At 31 March 2020	15,822	-	162,015	676,863	854,700

	Leasehold Building	Computer	Furniture and Fittings	Office Equipment	Total
	SGD	SGD	SGD	SGD	SGD
Net Carrying Amount					
At 31 March 2020	23,733	40,993	339	76,816	141,881
At 31 March 2019	-	-	7,970	60,122	68,092

	2020	2019
	SGD	SGD
Depreciation is charged to:		
General fund	20,337	-
Accumulated fund - research (note 10)	-	952
LOSS Fund (note 18)	3,051	-
Main Programme Reserves	35,591	40,091
	58,979	41,043

Right-of-use assets acquired under leasing arrangements are presented together with the owned assets of the same class. Details of such leased assets are disclosed in Note 27.

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6. Trade and Other Receivables

	2020	2019
	SGD	SGD
Trade receivables	1,400	13,300
Interest receivables	12,336	37,928
	13,736	51,228

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

7. Other Assets

	2020	2019
	SGD	SGD
Deposits paid	5,122	4,222
Prepayments	20,168	9,906
Due from Trust Accounts (RCS)	57,469	263,774
	82,759	277,902

8. Cash and Cash Equivalents

	2020	2019
	SGD	SGD
Cash and bank balances	2,535,429	1,963,292
Fixed deposits	3,031,769	4,516,848
	5,567,198	6,480,140

Fixed deposits bearing interest at 0.75% to 1.85% (2019: 1.20% to 1.85%) mature with varying dates within 12 to 18 months (2019: 12 to 18 months) from the financial year end.

9. Care & Share Matching Grant Fund

	2020	2019
	SGD	SGD
Balance at beginning of year	95,159	455,047
Less:		
Salaries and related costs of additional staff not funded by NCSS	(95,159)	(353,263)
New volunteer training costs	-	(6,625)
Balance at end of year	-	95,159

The Care & Share Matching Grant was 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.

The fund has been fully utilised during the year.

10. Accumulated Fund-Research

	2020	2019
	SGD	SGD
Balance at beginning of year	114,221	115,139
Add:		
Amortisation of Capital Grant	-	235
Amortisation of Deferred Capital	-	1,093
Less:		
Client Support		(2)
Depreciation of Property, Plant and Equipment (note 5)	-	(952)
Expenditure on Manpower	(91)	(282)
Maintenance Expenses	-	(1,010)
Balance at end of year	114,130	114,221

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.

11. Anniversary Fund

	2020	2019
	SGD	SGD
Balance at beginning of year	48,432	48,432
Less:		
Anniversary expenses	(48,432)	-
Balance at end of year	-	48,432

This fund was set up for activities organised to celebrate SOS Anniversary programmes and has been fully utilised during the year for SOS 50th Anniversary events.

12. Anthony Yeo Memorial Fund

	2020	2019
	SGD	SGD
Balance at beginning of year	126,844	126,844
Less:		
Expenditure on Manpower	(25,552)	-
Balance at end of year	101,292	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.

13. Office Relocation Fund

	2020	2019
	SGD	SGD
Balance at beginning of year	176,147	174,647
Donations received	-	1,500
Balance at end of year	176,147	176,147

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

	2020	2019
	SGD	SGD
Balance at beginning of year	14,965	29,569
Add:		
NCSS VCF Funding	-	1,330
	14,965	30,899
Less:		
Amortisation charged to financial activities	(13,337)	(12,799)
Amortisation charged to LOSS fund (note 18)	(728)	(3,135)
Balance at end of year	900	14,965

The capital grant fund is to be amortised to profit or loss over the period of three to five years.

15. Deferred Capital Donations Fund

	2020	2019
	SGD	SGD
Balance at beginning of year	23,840	41,188
Less:		
Amortisation charged to financial activities	(16,451)	(14,048)
Amortisation charged to LOSS fund (note 18)	(897)	(3,300)
Balance at end of year	6,492	23,840

The deferred capital donations fund is to be amortised to profit or loss over the period of three to five years.

16. Healing Bridge Fund

	2020	2019
	SGD	SGD
Balance at beginning of year	28,102	28,497
Less:		
Meals and refreshments	-	(395)
Balance at end of year	28,102	28,102

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

17. IT Fund

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

18. LOSS Fund

	2020	2019
	SGD	SGD
Balance at beginning of year	1,386,313	1,126,422
Add:		
Designated project donations	-	276,735
Amortisation of Capital Grant (note 14)	728	3,135
Amortisation of Deferred Capital Donations (note 15)	897	3,300
Tote Board Social Service fund	198,842	194,191
	1,586,780	1,603,783
Less:		
Audit fees	(187)	-
Central Provident Fund and Skills Development Levy	(13,396)	(25,173)
Consultancy fee	(7,848)	-
Depreciation of Property, Plant and Equipment	(3,051)	-
Housekeeping and others	(484)	(20)
Salaries and bonuses	(97,775)	(187,936)
Staff training	(144)	(1,840)
Other staff benefit expenses	(453)	(1,198)
Volunteer development	(1,138)	-
Transport	(594)	(212)
Other operating expenses	(7,285)	(1,092)
Total expenditure	(132,355)	(217,471)
Balance at end of year	1,454,425	1,386,313
Surplus for the year	68,112	259,891

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

	2020	2019
	SGD	SGD
Balance at beginning and 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.

20. Main Programme Reserves

	2020	2019
	SGD	SGD
Balance at beginning of year	3,749,432	3,834,260
Less:		
Deficit for the year	(874,123)	(84,828)
Balance at end of year	2,875,309	3,749,432
Ratio of programme reserves to annual operating expenditure	1.93	1.60

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.

21. Volunteers Development & Management Fund

	2020	2019
	SGD	SGD
Balance at beginning of year	37,782	39,818
Less:		
Voluntary Development	(417)	-
Transport	-	(465)
Others	(10)	(1,571)
Balance at end of year	37,354	37,782

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

22. V. Sellapan Family Fund

This fund was 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 was named under his father V Sellapan.

23. Reserve Policy

	2020	2019
	SGD	SGD
Unrestricted Funds	349,406	578,934
Restricted Funds	5,266,779	6,178,706
Total Fund and Reserve	5,616,185	6,757,640
Annual Operating Expenditure	2,528,194	2,572,313
Ratio of Reserves to Annual Operating Expenditure	2.22	2.63

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

	2020	2019
	SGD	SGD
Accrual operating expenses	149,920	111,622

25. Borrowings

	2020	2019
	SGD	SGD
Current:		
Lease liabilities (Note 27)	20,670	-
Non-Current:		
Lease Liabilities (Note 27)	18,799	-
	39,469	-

26. Contract Liabilities

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

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

	2020	2019
	SGD	SGD
Advance receipt for programme fee	-	8,100

27. Leases

Society as a lessee contracts for office space and office equipment. The Society's obligations under these leases are secured by the lessor's title to the leased assets. The Society is restricted from assigning and subleasing the leased assets.

The Society also has certain leases of equipment with low value and lease terms of 12 months or less. The Society applies the "short-term lease" and "lease of low-value assets" recognition exemptions for these leases.

(a) Carrying amounts of right-of-use assets classified within property, plant and equipment.

	Leasehold Building	Office Equipment	Total
	SGD	SGD	SGD
Right-of-use assets for the year	39,555	15,373	54,928
Depreciation	(15,822)	(256)	(16,078)
At 31 March 2020	23,733	15,117	38,850

(b) Lease liabilities

The carrying amounts of lease liabilities (included under borrowings) are disclosed in Note 25 and the maturity analysis of lease liabilities is disclosed in Note 30.

(c) Amounts recognised in profit or loss

	2020
	SGD
Depreciation of right-of-use assets	16,078
Interest expense on lease liabilities	1,625
Lease expense not capitalised in lease liabilities	
- Expense relating to short-term leases	2,755
Total amount recognised in profit or loss	20,458

(d) Total cash outflow

The Society had total cash outflows for lease of SGD 19,839 in 2020.

28. Related Party Relationships and Transactions

FRS 24 defines a related party as a person or entity that is related to the reporting entity and it includes (a) A person or a close member of that person's family if that person: (i) has control or joint control over the reporting entity; (ii) has significant influence over the reporting entity; or (iii) is a member of the key partners personnel of the reporting entity or of a parent of the reporting entity.

(b) An entity is related to the reporting entity if any of the following conditions apply: (i) The entity and the reporting entity are members of the same group; (ii) One entity is an associate or joint venture of the other entity; (iii) Both entities are joint ventures of the same third party; (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity; (v) The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity; (vi) The entity is controlled or jointly controlled by a person identified in (a); or (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key partners' personnel of the entity (or of a parent of the entity).

Key management compensation:

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Society, directly or indirectly. None of the key management personnel serve on the Board of the Society.

The Society's key executive remuneration is disclosed in the following band:

	2020	2019
	SGD	SGD
Annual salary range SGD 100,000 to SGD 200,000	-	1

No Board member received remuneration for their Board services. None of the paid staff are close members of the family of the Chief Executive or Board members.

29. Commitments

Capital commitments

The Society had commitments of SGD 370,957 (2019: NIL) relating to the telephony system project.

Operating Lease Commitments

The Society leases office equipment under non-cancellable operating lease agreement. This lease is negotiated for five years.

As at 31 March 2019, the future minimum lease payables under non-cancellable operating leases contracted for but not recognised as liabilities, are as follows:

	2019
	SGD
Rental payable	
Not later than one year es	3,210
Later than one year but not later than five years	3,210
	<u>6,420</u>

Minimum lease payments recognised as an expense in profit or loss for the financial year ended 31 March 2019 amounted to SGD 3,210.

As disclosed in Note 2, the Society has adopted FRS 116 on 1 April 2019. These lease payments have been recognised as right-of-use assets and lease liabilities on the statement of financial position as at 31 March 2020.

30. 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.

Analysis of Financial Instruments by Remaining Contractual Maturities

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.

	2020			2019		
	1 year or less	1 to 5 years	Total contractual cash flows	1 year or less	1 to 5 years	Total contractual cash flows
	SGD	SGD	SGD	SGD	SGD	SGD
<i>Financial assets</i>						
Trade and other receivables	13,736	-	13,736	51,228	-	51,228
Other assets	62,591	-	62,591	267,996	-	267,996
Cash and cash equivalents	5,567,198	-	5,567,198	6,480,140	-	6,480,140
	<u>5,643,525</u>	<u>-</u>	<u>5,643,525</u>	<u>6,799,364</u>	<u>-</u>	<u>6,799,364</u>
<i>Financial liabilities</i>						
Borrowings	21,989	19,567	41,556	-	-	-
Other payables	149,920	-	149,920	111,622	-	111,622
	<u>171,909</u>	<u>19,567</u>	<u>191,476</u>	<u>111,622</u>	<u>-</u>	<u>111,622</u>
Total net undiscounted financial assets / (liabilities)	5,471,616	(19,567)	5,452,049	6,687,742	-	6,687,742

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; and
- 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; and
- 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

The ageing of trade and other receivables as at 31 March:

	2020	2019
	SGD	SGD
<i>Trade receivables past due</i>		
More than 90 days	1,400	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.

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.

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:

	2020	2019
	SGD	SGD
Fixed deposits	3,031,769	4,516,848

At end of the reporting year, if SGD interest rates had been 0.5% (2019: 0.5%) lower/higher with all other variables held constant the Society's net surplus/(deficit) for the year would have been SGD 15,159 (2019: SGD 22,584) higher/lower.

31. 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.

	2020	2019
	SGD	SGD
Financial assets at amortised cost	5,643,525	6,799,364
Financial liabilities at amortised cost	189,389	111,622

32. New Accounting Standards and FRSs Interpretations

At the date of authorisation of these financial statements, no FRS, INT FRSs and amendments to FRS that are relevant to the Society were issued but not yet effective.

33. 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.

34. Events occurring after the reporting period

The Coronavirus Disease (COVID-19) outbreak and the measures taken to contain the spread of the pandemic have created a high level of uncertainty to global economic prospects and this has impacted the Society's operations and its financial performance subsequent to the financial year end.

Given the dynamic nature of the circumstances, the related financial impact on the Society's subsequent financial statements and duration could not be reasonably estimated at this time. The related impacts, if any, will be reflected in the society's 2020 financial statements. Notwithstanding this, management has assessed that the society is still able to maintain sufficient liquidity to enable the society to continue as a going concern for at least the next 12 months from the end of the reporting period and continued funding will be available from NCSS.



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