

An artistic illustration featuring a large, stylized tree with thick, flowing branches in shades of blue and teal. A person in a dark suit is climbing one of the branches. The background is a warm, orange-hued sky. The foreground consists of rolling, sandy dunes in shades of yellow and orange, with a few small, stylized plants in red and brown. The overall style is modern and graphic.

Annual Report 2020/2021

Harnessing Strength Amidst Uncertainties

Harnessing Strength Amidst Uncertainties

The theme of this report is 'Harnessing Strength Amidst Uncertainties'. It is testament to our commitment that regardless of what is to come, SOS will continue to seed and harvest the strength within people.

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



About the Design

The cover page illustration shows a person, embodying the collective us, reining in a cloak of uncertainties and harnessing the strength within to parachute to safety, landing on a vast field of opportunities with more to explore. The colours used within the report hold the values of Hope, Strength, Health and Freedom.

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CHAIRMAN

Foreword

All the achievements made by SOS in 2020 exemplify the strength and resilience of the organisation. The COVID 19 pandemic swept the world by surprise; it drastically changed our lifestyles. We had to adapt to a flood of mandatory pandemic control measures suddenly and many in the community felt hopeless and overwhelmed by the feelings of uncertainty, fear and anxiety.



During the Circuit Breaker period especially, not only did people have to stay away from friends, family and loved ones, they had to curb many of their daily routines and activities. SOS experienced a noticeably high volume of calls at this time and was painfully aware that many among us were greatly impacted by COVID-19 and were not coping. Our lines remained opened 24/7 and we stayed true to our mission of being available to anyone in crisis. On a national level, mental health was elevated to the forefront of many conversations during the year with notable strides in suicide prevention efforts made.

Last year, the repeal of Penal Code Section 309 to decriminalise suicide attempts signalled that suicide is preventable and encouraged those seeking help to do so and earlier, an important step to advance our collective goal to reduce the number of suicides in Singapore. In March this year, recommendations by the MediShield Life Council to cover treatment related to suicide attempts and self-harm were accepted by the government. This is a significant milestone that directs the focus to the treatment plan of those seeking and requiring help, mitigating the financial stress of treatment costs.

To further our efforts amidst the arduous year, we had to acclimate and strategise how we can reach more who are in crisis, and to be the leading agency of suicide prevention in Singapore. The migrant worker population was especially at risk during the pandemic and their plights were under constant spotlight. We were very grateful for the opportunity to collaborate with HealthServe to support them in the setting up of a 24-hour crisis hotline dedicated to migrant workers. HealthServe provides healing and hope to migrant workers, having helped thousands of them since 2007 to address their needs ranging from medical to legal, physical to emotional, mental to social. This collaboration is an extension of the services of both SOS and HealthServe. For SOS, through HealthServe, it supports the goal of our hotline and intervention programmes to reach the migrant population where accessibility was hampered by the language barrier. To ensure future readiness of the organisation as part of

the Board's strategy, building a broad range of management expertise, in addition to core competences, concerted efforts were made to reach out to more members and subject matter experts to form new committees, and enhance existing committees. The committees are critical in supporting the Board in identifying opportunities for sustainability, development and renewal.

In the light of an unpredictable post pandemic environment in future, the theme of this annual report is 'Harnessing Strength Amidst Uncertainties'. Regardless of what lies ahead of us, we will strive to tap on the unwavering commitment of our resources to provide hope for the many who are struggling in our midst.

For their resilience, hard work and innovation, I am continually grateful to the SOS staff, volunteers, committees, and board members, without whom, all the achievements of the year would not be possible. Thank you all for your time and selfless support to help those in crisis during the circuit breaker and throughout the pandemic.

To our loyal supporters, donors, and partners, thank you for putting your trust in SOS and our cause. SOS promises that we will not fail to be a lifeline to those in crisis in the years ahead.

Lee Sook Fung (Ms)

CHIEF EXECUTIVE

Message

The year 2020 was one filled with challenges. The pandemic not only made a psychological impact in the community, but also exacerbated the resource scarcity that many social service agencies were already facing. It was a time where we had to push our limits, to weather the storm and emerge stronger. Despite the adversity, I am glad that SOS did not derail from achieving the strategic plans laid out in 2019.



When the circuit breaker was first imposed, we were concerned for the mental health of the population. At the time, we were unsure if we could continue operations of our 24-hour Hotline and how service provision to our clients can progress. We had to remain resilient amidst the situation and digitalise to maintain our services and ensure the safety of our volunteers and staff. Early in the year, we had invested into building a new team in SOS, the 24/7 support team, to provide operational support for our

24-hour Hotline. In hindsight, we were glad for the recent restructuring for it has both increased our capabilities to respond to the spike in demand and has allowed our core services team to oversee more counselling sessions.

The growing feelings of anxiety and uncertainty in the community created a sense of urgency to make help-seeking more accessible. Reaching out for help is not easy, it is vital that we understand the community and cater to their needs and preferences. The expedited launch of Care Text in October is a significant milestone in our journey to be an available lifeline to anyone in crisis. Within six months, the text messaging service has benefitted over 3,000 people in distress. Many of them were first time users of SOS' service and more than 80% were youths aged 10 to 29 years old. While it is concerning that more youths are experiencing periods of crisis, we hope that our efforts to remain relevant will lower the barrier to seek help.

On the advocacy front, noting the dire need for community support when feelings of loneliness and isolation were amplified during the pandemic, our Partnership and Engagement team forged ahead to launch our inaugural #HOWRU Virtual Walkathon amidst the pandemic when social gatherings were limited. The event emphasised the need for the community to look out for one another, to check in and support one another. We are proud to share that the event was well received and garnered support from several community partners to stand together for suicide prevention.

At a time where collective strength was needed to support the community, we had numerous collaborations with fellow colleagues in the social service sector to reach our common goal. It was an honour to be part of NCSS' Beyond Covid-19 Taskforce to propose sector guidelines for agencies to build up their organisational resilience post pandemic. Utilising technology, we collaborated with Ang Mo Kio Family Service Center to build a training programme catered to better educate the community on peer helping using virtual reality. A notable mention is the start of our partnership with HealthServe to set up a crisis hotline for migrant workers in Singapore. Leveraging on the strengths of both organisations, this is a particularly significant partnership as we can now extend a lifeline to a community that receives limited mental health support.

Moving with the momentum that we have gained this past year; we enter the new financial year with hopefulness. Centred around our desire to help others find hope in their darkest times, we will ride the wave of uncertainty ahead and continue to strive towards achieving our mission. There is still much for us to do. We need to continue building our organisational capacity and capabilities so that we can continue to be an available lifeline to anyone in distress. Suicide prevention is everyone's business and requires a multi-level intervention and collaborative effort. While we continue to serve the distressed through our services, we will also continue to advocate and garner support from wider community partners.

All of our achievements are only possible due to the generosity and unwavering support from our supporters, donors, and partners. The agility of the team and our dedicated volunteers to stay relevant amidst this unprecedented time speaks volume to our collective dedication towards suicide prevention. I am thankful for the hard work and commitment of the SOS Board of Management, committee members, staff and volunteers.

As we look back at how far we have come, it is only the beginning of all the progress that the organisation is striving to pursue. In the upcoming year, SOS will continue to tap on our resilience and commitment to serve!

Gasper Tan (Mr)

Year in Review

OUR SERVICES

24-HOUR HOTLINE

45,746

incoming calls received in total

Compared to FY19/20

37%

increase in calls with suicide risk

11%

increase in calls with other forms of crisis

CARE TEXT

4,689

texts received since July 2020



51%

of incoming texts expressed suicidal ideation or plans



82%

of all clients were youths aged 10-29

CAREMAIL

Rebranded Email Befriending to CAREmail

14,635

emails sent out to follow up with

1,949

writers



50%

increase in email correspondence

Compared to FY19/20

CRISIS SUPPORT

4,181 outgoing phone calls

> 4,305

SMSes sent to

> 1,000 distressed individuals



40%

increase in outcalls made

COUNSELLING

545 counselling sessions for

88 clients with complex grief and suicidality

40%

increase in outcalls made

35%

increase in counselling sessions

LOCAL OUTREACH TO SUICIDE SURVIVORS

132 new families reached

211 new bereaved individuals served

25%

increase in man-hours supporting clients in distress and in grief

HEALING BRIDGE

19 support group sessions provided to 30 members

- Professional staff received Crisis Work certification from the American Association of Suicidology (AAS)
- Embarked on digital transformation to automate processes with the use of on-cloud technology

Year in Review

OUR VOLUNTEERS

Approximately **64,000**
man-hours dedicated
to support clients on the 24-hour Hotline and
Care Text

Compared to FY19/20

337 total volunteers in service
and in training

42%
increase in volunteers

8 recruitment intakes conducted in total

3 times more
recruitment intakes

10 types of continual training organised

6 types of social events organised

Our longest serving volunteer marked

46 years of service on the 24-hour Hotline

OUR OUTREACH

2 creative awards

received for World Suicide Prevention Day Campaign 2019
#HopeThroughTheNight

\$784,543

raised in total

Launched inaugural #HOWRU Virtual Walkathon with the
support of 55 ambassadors and accumulated a total of

151,058,082 steps

Partnered Orygen and participated in the global initiative
to bring the #chatsafe guidelines into Singapore

CLIENT SERVICES

With timely and appropriate care, people can and do recover from a suicide crisis. Our comprehensive range of client services offers support to both the suicidal and suicide survivors.

24-hour Hotline

The SOS 24-hour Hotline is manned by trained volunteers, providing round-the-clock, confidential emotional support to callers in distress. Professional staff supervise volunteers and follow up on critical cases through outcalls and counselling.

There was an increase in hotline calls in FY20/21. Contributing factors may include decriminalisation of suicide attempts with effect from 1 January 2020, nationwide emphasis on the importance of mental wellbeing and sector-wide promotion of help-seeking during the COVID-19 pandemic.

As compared to the previous fiscal year, there was a 37% increase in calls with suicide risk and 11% increase in calls with other forms of crisis. Common contributing factors to suicide ideation include mental health or relationship issues that was exacerbated by the pandemic.

About 30% of all answered calls were from regular callers. These were callers who had weak social connections and were reliant on the SOS 24-hour Hotline for some form of social or emotional support. Some of these callers also struggled with mental health issues.

Incoming Calls

CONTACT TYPE	NUMBER
Calls with Suicide Risk	9,543
Other Crisis Calls	16,707
Regular Calls	13,529
Enquiry Calls	5,967
TOTAL INCOMING CALLS	45,746

Profile of Hotline Clients by Age Group and Gender

AGE GROUP	GENDER			TOTAL
	MALE	FEMALE	UNKNOWN	
5-9	2	2	0	4
10-19	474	1,408	27	1,909
20-29	1,606	3,296	135	5,037
30-39	3,850	2,305	13	6,168
40-49	3,072	2,264	9	5,345
50-59	1,944	1,733	12	3,689
60-64	796	732	4	1,532
65 and above	1,045	1,874	4	2,923
Unknown	5,478	7,080	614	13,172
TOTAL	18,267	20,694	818	39,779

Male callers form 47% of the reported calls with known gender. Of those who revealed their age, younger callers aged 29 and below form 26% of calls, compared to the 22% in previous financial year. Common problems presented by callers included mental health issues, relationship issues with family, spouse and partners, employment-related and financial problems, and loneliness.

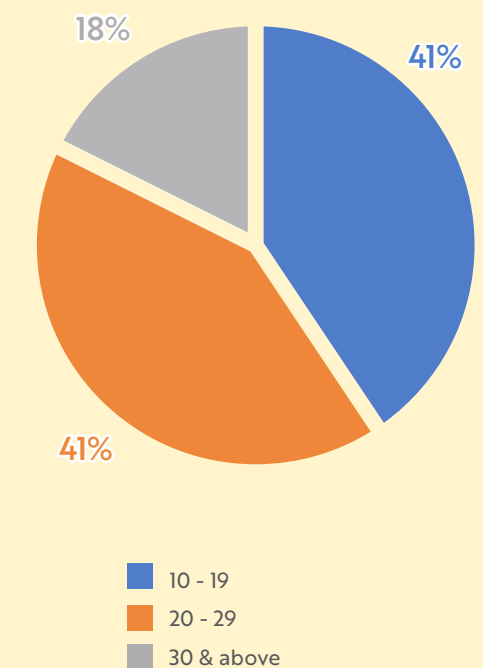
Care Text

Text messaging is an alternative platform for those who need to reach out for support. For some, text messaging is more comfortable and for others who are unable to talk on the phone, it provides more privacy.

To meet emerging demands during the pandemic, the Care Text service was soft launched in July 2020 and officially launched in October 2020. This new service is manned by trained volunteers to provide confidential emotional support to distressed persons on Facebook Messenger. Professional staff supervise volunteers and follow up on critical cases.

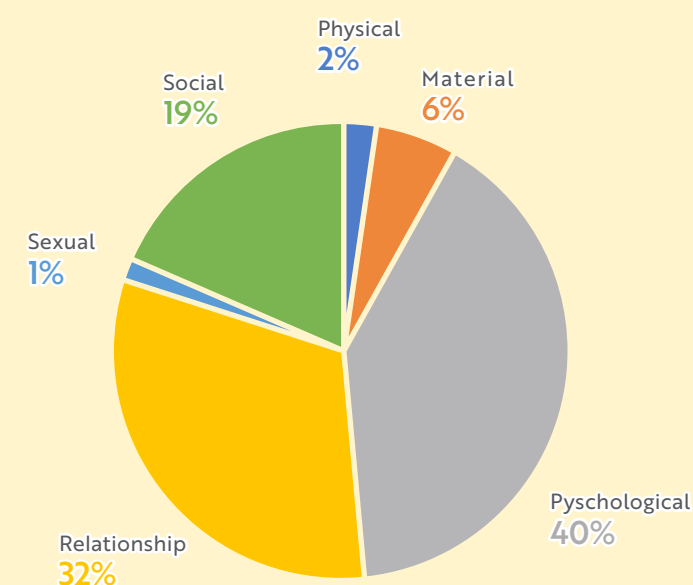
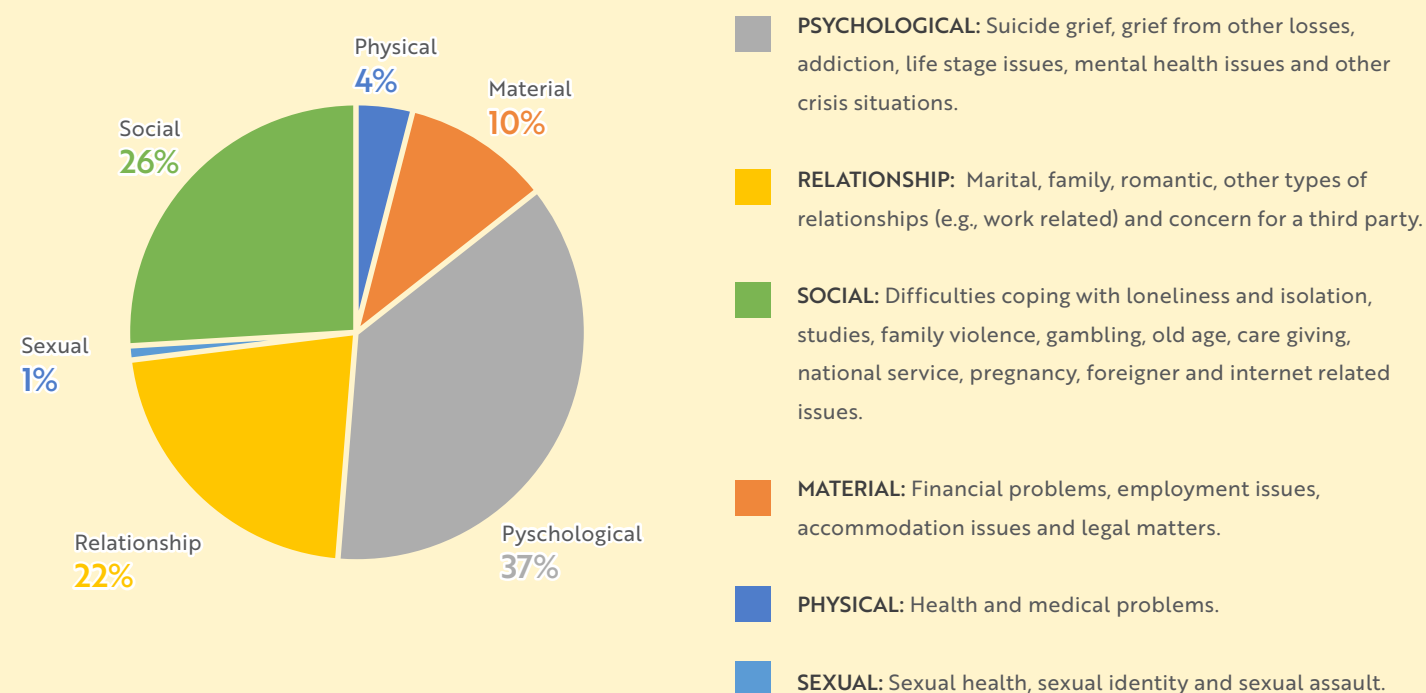
SOS received 4,689 texts during this review period, from July 2020 to March 2021. Suicidal ideation or plans were expressed in 51% of incoming texts. 32% of these texts with suicidal ideation or plans were found to be of high or medium risk. Out of the total incoming texts, 49% of the clients were facing other life crisis such as stressful life events or having other psychosocial needs but did not indicate having suicidal ideation.

Age Group of Text Messaging Clients



Young people aged 10 to 29 are the predominant users of Care Text, forming about 82% of all users, of which female clients make up about 73%. This trend coincides with some other text messaging services around the world.

Percentage Breakdown of Problems Presented in Incoming Calls



Most common problems presented by text messaging clients included mental health issues, academic related issues and relationship issues.

Client Care Services

Overview

Set up in 2011, the Client Care team followed up on clients with suicide crisis and suicide losses through online, individual and group interventions. These interventions include onsite visits for crisis support, email support, outgoing phone calls, counselling and bereavement support group.

The COVID-19 pandemic and circuit breaker measures inspired the team to innovate service delivery to ensure service continuity. The use of cloud-based softphones and online video calls allowed the professional team to reach out to distressed clients remotely.

The underlying causes of suicide are complex. Suicide prevention and intervention requires a multi-prong approach involving concerted efforts from all relevant stakeholders in the community. The positive outcome of the COVID-19 pandemic was the increase in many new collaborations across sectors, institutions, government bodies, and the community.

Specialist Counselling

There were 35% more counselling sessions and 25% more manhours put in to support clients in distress and in grief, who required more support during the pandemic, compared to the previous fiscal year.

COUNSELLING CLIENTS/ NO. OF SESSIONS IN FY20/21	NUMBER
Clients	88
Sessions	545

Here are some testimonials from our clients:

"I held off on reaching out for help for a long time, thinking that my problems weren't severe enough. But having someone to talk to has been really helpful. It can feel scary to be vulnerable and to face my own shortcomings, but it's a huge step towards becoming a better version of myself."

"I went into counselling without knowing what it would be like. My sessions were helpful for me to untangle my thoughts and pinpoint my circular, negative mindsets. I've learnt that a lot of my thinking patterns aren't healthy, not just for myself, but for the people in my life. Even if it takes me a long time to recover, it is still possible."

SOS has also observed an increase in younger suicidal clients who present with complex trauma-related issues. This has driven organisational learning and the adoption of trauma-informed care framework, and the empirically based Collaborative Assessment and Management of Suicidality (CAMS) to be put into practice. In addition, the professional staff team has also attained the Crisis Worker Certification awarded by the American Association of Suicidology (AAS).

Crisis Support

During this review period, the team provided crisis support to over 1,000 distressed individuals through over 4,181 outgoing phone calls and over 4,305 SMSes. This is 40% more outcalls made compared to the previous FY. 732 of these distressed individuals are new referrals received in FY20/21.

Here are some testimonials from our clients:

"No amount of words can truly express my gratitude for being able to tap on such a service during precarious moments. To those who really require the support, I sincerely wish that SOS would serve as the same beacon of hope for them as it did for me. And to all of the unsung heroes in SOS, thank you for your endearing efforts."

"Thank you so much for your genuine care and concern. I am grateful for your organisation and its many kind people who work for it. Keep up the good work!"

During the review period, we focused on creating and strengthening shared workflows internally and across agencies on top of the existing crisis management framework. Internally, the frontline crisis services and client support services worked closely to provide a more uniform approach to engage clients holistically.

SOS also embarked on various new collaborations and initiatives to better enhance support and outreach to the community in Singapore. Here are some of our ongoing collaborations and initiatives:

Support for Suicide Attempters

The risk of a repeat suicide attempt remains high especially in the first six months after the initial attempt. To ensure continuity of care for these individuals in the community especially after their discharge from the medical or mental health facilities, SOS started a pilot partnership with Institute of Mental Health (IMH) to adopt a more client-centric and collaborative approach to support suicide attempters.

Child Safety Protocol and Management

In consultation with the Child Protection Service at Ministry of Social and Family Development (MSF), SOS has drawn up internal work protocols for managing cases related to child safety issues.

SOS is an active contributor in the current practice circle, which drafts sector-specific guidelines for the management of suicide related cases in the community.

Enhancing Support to Clients in Suicide Crisis

SOS continues to partner and work collaboratively with the Singapore Police Force (SPF) in areas of suicide prevention, referral, training and crisis support. We share a longstanding relationship with our counterparts from the force and are in a continuous conversation on how to provide more efficient and robust support to meet the needs of clients in suicide crisis.

CAREmail

Our email service for distressed individuals was rebranded to CAREmail with effect from December 2020. Started in 2003, the email service, previously known as Email Befriending (EB), aimed to provide long-term befriending support to those with low suicide risks. The rebranding aims to extend support beyond befriending. The CAREmail service typically responds to new writers or those assessed with high risk within 1 working day.

SOS is taking a more proactive approach in caring for email clients. There were a total of 14,635 emails sent to follow up with clients. This is a 50% increase in email correspondence as compared to the previous fiscal year.

There were proportionally more young writers who prefer to be engaged online. We observed that more clients presented complex issues, trauma and ongoing suicidality. It became paramount that our email service become an effective triaging and trauma-informed interventive platform for clients to receive practical help, referral and information, or online counselling.

Here are some testimonials from our clients:

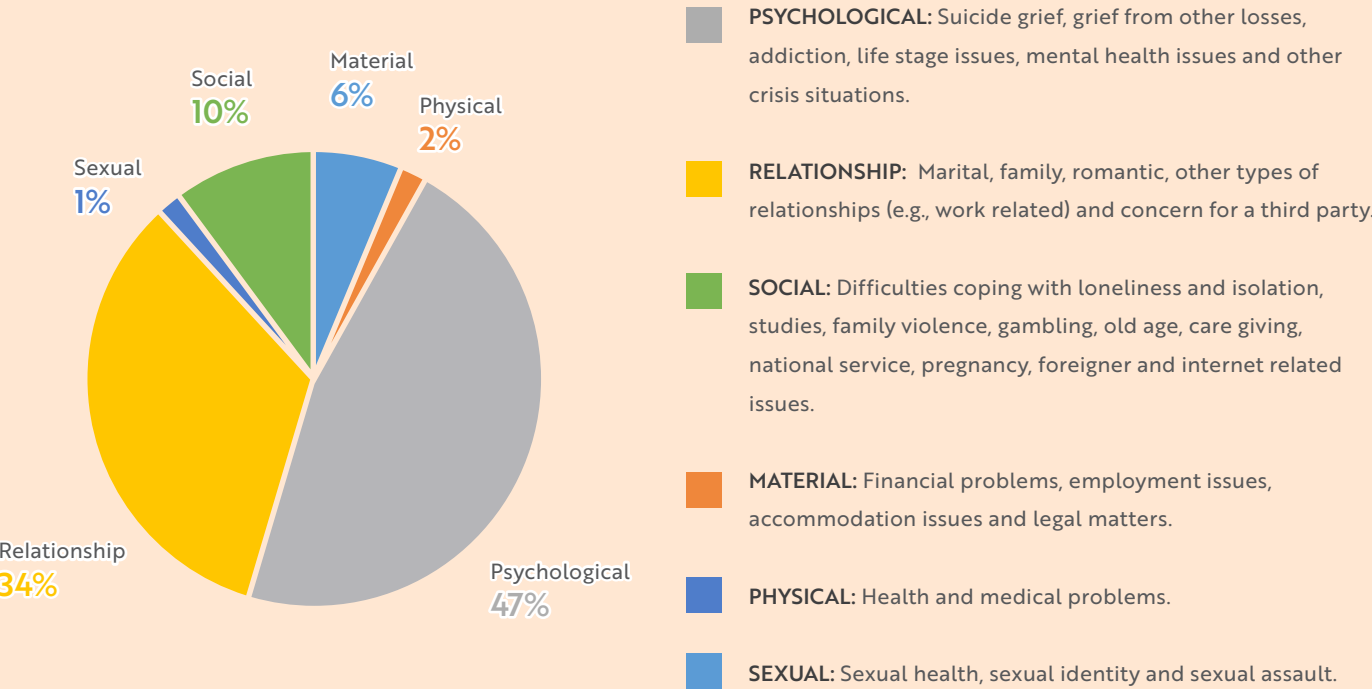
“Your emails have been a tremendous help and support, and I will be forever grateful. Thanks Pat!”

“Thank you for your patience and understanding thus far. I think I’d be much worse off if I had not reached out to you.”

Profile of CAREmail Clients by Age Range and Gender

AGE GROUP	GENDER			TOTAL
	MALE	FEMALE	UNKNOWN	
5-9	0	0	0	0
10-19	87	244	68	399
20-29	102	255	46	403
30-39	45	64	14	123
40-49	35	44	7	86
50-59	16	20	4	40
60-64	6	2	2	10
65 and above	7	6	1	14
Unknown	76	121	677	874
TOTAL	374	756	819	1,949

Percentage Breakdown of Problems Presented in Emails



Local Outreach to Suicide Survivors (LOSS)

The Local Outreach to Suicide Survivors (LOSS) programme was launched in 2006. It is a three-tier specialised programme that provides emotional support to next of kin (NOKs) or loved ones affected by a suicide death through outreach calls or visits, individual counselling and bereavement support groups.

Despite the Covid-19 pandemic, SOS was able to support NOKs on-site following a suicide death with the help of dedicated staff and volunteers, while observing safety measures and regulations. In all, we reached out to 132 families in FY20/21 and served 211 bereaved individuals.

Individuals grieving from the loss of someone who died by suicide may require specific intervention and support. There are certain aspects such as stigmatisation and sense of rejection that may make coping particularly difficult for suicide survivors.

Number of LOSS Referrals

SOURCE OF REFERRALS	NUMBER
Ang Mo Kio Police Division	13
Bedok Police Division	13
Central Police Division	7
Clementi Police Division	7
Jurong Police Division	4
Tanglin Police Division	6
Woodlands Police Division	9
Other Police Divisions	9
Total Police Referrals	68
Others *	64
TOTAL REFERRALS	132

*Others: self-referrals and referrals from concerned friends, relatives, hospitals, VWOs, etc.

Here is a testimonial from our client:

"I was at my lowest point of my life when my late father-in-law took his own life in May 2019. I was very devastated and traumatised during the first few months of grieving. I was on the verge of sinking into depression as I could not cope with the loss of my loved one. I would like to thank my counsellor for her patience, advice, encouragement, and emotional support during my grief period. She has helped me to survive the emotional pain, and cope during my healing journey. I am thankful as I am in a much better emotional state now and have made significant progress in my healing."

Healing Bridge and Healing Within

Healing Bridge (HB) is a suicide bereavement support group that was established in 2010 and has since supported many bereaved suicide survivors. HB is conducted in both English and Mandarin. Each session is facilitated by a staff and a fellow survivor who is appointed as the peer support leader.

A total of 19 sessions were conducted in FY20/21 and we had served 30 members in all. Majority of the members are middle-aged and they have lost either a child or spouse.

Profile of Healing Bridge Clients by Age Range and Gender

AGE RANGE	GENDER		TOTAL
	MALE	FEMALE	
10-19	0	0	0
20-29	1	1	2
30-39	0	3	3
40-49	2	7	9
50-59	2	6	8
60-64	0	2	2
65 and above	3	3	6
TOTAL	8	22	30

Here are some testimonials from our clients:

"I've been seeing a SOS counsellor since October 2019 after losing a close friend to suicide. She has helped me tremendously through my healing process, always checking up on me in between our sessions, and helping me find ways to deal with my grief. The sessions made me realise what I had to do to take better care of myself."

"Coming to grief counselling at SOS gave me a safe space to tell my stories. For me, I love to be heard, I want to share my stories, I want to talk about it over and over again. But I'm always scared that people will get annoyed if I keep bringing up my grief, or I worry that others may be affected emotionally in some ways. I could always pour out whatever I'm thinking or feeling, without being invalidated, and the counsellor always reassures me that whatever I'm feeling is valid. For those who are struggling with grief, I just want to say that with time and the right help, we will eventually adapt to this new normal. "

Over the years, many have benefited from Healing Bridge and built their own support network as they embark on the journey of healing. To meet the needs of newly bereaved survivors and to provide an alternative structured support group, Healing Within was proposed in June 2020. This group aims to help one navigate grief, build resilience and learn coping skills.

The 6-session Healing Within was piloted in Q4 of FY20/21 with expert input. It covered grief reactions, self-care, language of grief, and continuing bonds with the loved one. Members who completed HW may continue to join HB for continuous support.

SOS is also in collaboration with Caring for Life (CFL) to co-create a comprehensive psycho-educational syllabus for the community of suicide survivors. The finalised content will be reviewed and endorsed by experts in the mental health field. This collaboration is a significant and meaningful one where we put together our resources with a shared vision for suicide prevention, intervention and postvention work.

From top left: Alex Yeo (CFL), Nathan Khor (SOS)

From bottom left: Brenda Koay (CFL), Dr Sally Thio (CFL), Charlene Heng (SOS)

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International Survivors of Suicide (ISOS) Loss Day 2020



support handbook



When someone is lost to suicide, it impacts those who know and love them. The grief and trauma can be especially difficult to handle. International Survivors of Suicide (ISOS) Loss Day is a worldwide event whereby those bereaved by suicide gather to show support for one another and find hope that healing is possible.

On 21 November 2020, SOS commemorated ISOS Loss Day virtually for the first time.

We invited experts to share their knowledge in suicide bereavement and coping strategies. While virtual events are often associated with a lack of human touch, we were heartened that it had not deterred suicide loss survivors from joining us. There were 30 more registrations as compared to 2019. In total, there were 57 attendees for the virtual event, a 46% increase in attendance from the year before.

The organising committee also prepared a self-care bag that included a Support Handbook for all survivors who attended the event.

Here are some testimonials from our attendees:

"I really enjoyed hearing from the speakers and am more assured that grief is a journey. When death happens, we also gain life."

"The breakout room was extremely helpful."

"I just received your package. My aunt died by suicide almost a year ago exactly, and this gesture moved me to tears."

OUR VOLUNTEERS

The 24-hour Hotline and Care Text is manned by a dedicated pool of volunteers. More than just offering their time and effort, they offer hope, empathy and a listening ear to those in despair.

Volunteer Pre-service Training

Pre-service training consists of 3 phases over 6 to 10 months. Potential volunteers are assessed by our in-house trainers at the end of each phase before progressing to the next.

PHASE 1	PHASE 2	PHASE 3
Acquire essential listening and empathetic responses skills through e-learning, classroom sessions and role plays.	Handle calls and/or text simulations with the supervision of an experienced mentor.	Continue growing through advanced skills training.

	24-HOUR HOTLINE	CARE TEXT
Total number of volunteers	260	77
Total fully trained	169	57
Total still undergoing training	91	20
Volunteers residing overseas	-	4
Longest years of service	46	-
Oldest Volunteer	82	63
Youngest Volunteer	24	18
Language spoken by volunteers*	English, Mandarin, Malay, Tamil, Hokkien, Cantonese, Teochew, Hainanese, Hindi	-
Citizenship	Australia, Canada, Germany, Greece, India, Ireland, Malaysia, Netherlands, New Zealand, Philippines, Romania, Singapore, Taiwan, UK, USA, Vietnam	-

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

Skill-based Volunteers

- Board, Honorary, and Associates: 9
- Committees: 10
- Projects: 5

Continual Training

SOS trained volunteers are a group of empathetic individuals from all walks of life. Continuous learning is crucial for the volunteers to remain equipped and ready to attend to those in distress. In view of the safe management measures, most training sessions were conducted online.

Continual Training by Internal Staff / Volunteers

	PROGRAMME	ATTENDANCE
HOTLINE	Online Debriefing Session	25
	ER Activation Guidelines Sessions	58
	Case Conference	61
	Phase 2 Training Briefing on Safe Distancing	25
	VM Module Virtual Briefing	24
	Supervisors' Training	16
	Training on Handling Clients with Recurring Suicide Ideation	40
CARE TEXT	Volunteers' Touchbase Sessions	21
	Volunteers' Touchbase Sessions	21

Programmes by External Agencies

	PROGRAMME	ATTENDANCE
HOTLINE	Introductory to Trauma Informed Care by Limitless	39
	IT Training Sessions by Vendor	160
	LOSS Talk	21
CARE TEXT	Introductory to Trauma Informed Care by Limitless	10

Social Events and Other Activities

	PROGRAMME	ATTENDANCE
HOTLINE	Online SAMCare Sessions	49
	50th Annual General Meeting	82
	Live Update Sessions via ZOOM	95
	Project Meta and SOSnet Tips Session	27
	Virtual Appreciation Event	68
	Virtual Appreciation Event	24
CARE TEXT	Virtual Appreciation Event	24

World Suicide Prevention Day 2020

COMMUNITY ENGAGEMENT

Through collaborations, 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.

SUICIDE
SEES NO
GENDER



Growing up, boys were often encouraged to suppress their emotions. Time and time again, they are told to be tough and stoic. For many of these boys, they grow into men who hide their tears and struggles behind a strong front, in fear of being labelled weak.

In 2019, Singapore recorded 400 deaths by suicide, of which 2 out of 3 deaths were by males. Alarmed by these numbers, SOS and TBWA\ Singapore decided to launch the #SuicideSeesNoGender campaign in 2020.

In the format of a two-part film, the campaign breaks down the societal stigma of speaking up about one's mental health struggles and highlights the importance of both reaching out and seeking help – regardless of gender. To redefine what it takes to be a man, the campaign is the first of its kind that focuses on male representation in the conversation of mental health. At the same time, we rallied the community to share messages of hope and encouragement on social media with #HopeThroughTheNight to spread awareness and support amongst the community.

Award Recognition

We are honoured that the World Suicide Prevention Day 2019 campaign 'Helping Suicidal Youth Find #HopeThroughTheNight' received 2 awards:

- Gold Award for Most Creative - Specific Audience at Markies Awards 2020
- Bronze Award for Promotion of Health and Human Services - Creativity for Positive Impact at New York Festivals AME Awards 2020

#HOWRU Virtual Walkathon



First launched in 2015, the #HOWRU campaign, with the black plaster as an icon, was an initiative to start conversations around suicide prevention.

To rally the community together at the time when we were separated by distance, SOS launched our inaugural #HOWRU Virtual Walkathon in September 2020. To commemorate Singapore's 55th birthday, SOS was proud to have had the support of 55 ambassadors which included, sectoral and community leaders to advocate for the need for community support towards suicide prevention.

In collaboration with various partner organisations, a series of daily programmes were streamed live for a week. The series of programmes included a panel discussion titled 'When Man Up is Not the Answer', yoga with The Breathe Movement, mental wellness talks hosted by People's Association Youth Movement and SMU Students' Association, and also a session with the Hush Tea Bar.

In total, we witnessed the accumulation of 151,058,082 steps in support of suicide prevention in Singapore.



Key Collaborations

SOS x HealthServe



The ongoing COVID-19 pandemic shone the spotlight on the mental health of migrant workers, highlighting the exacerbated feelings of isolation, anxiety, and despair within the migrant worker community.

As a suicide prevention agency, SOS hopes to play our part in providing emotional support to this community. Therefore, SOS is proud to be partnering HealthServe in a collective endeavour to set up the first crisis hotline specifically for migrant workers. In the upcoming year, SOS will be embarking on a journey to impart hotline skills to the staff and volunteers at HealthServe. It is with hope that this collaboration will help migrant workers who are in distress and in need of a listening ear.

Collaboration with Orygen - #chatsafe



More than ever, youths are turning to online platforms to express their thoughts and feelings. However less is known about the sensitivity and care required when it comes to sharing about one's personal experience or responding to suicide related content online.

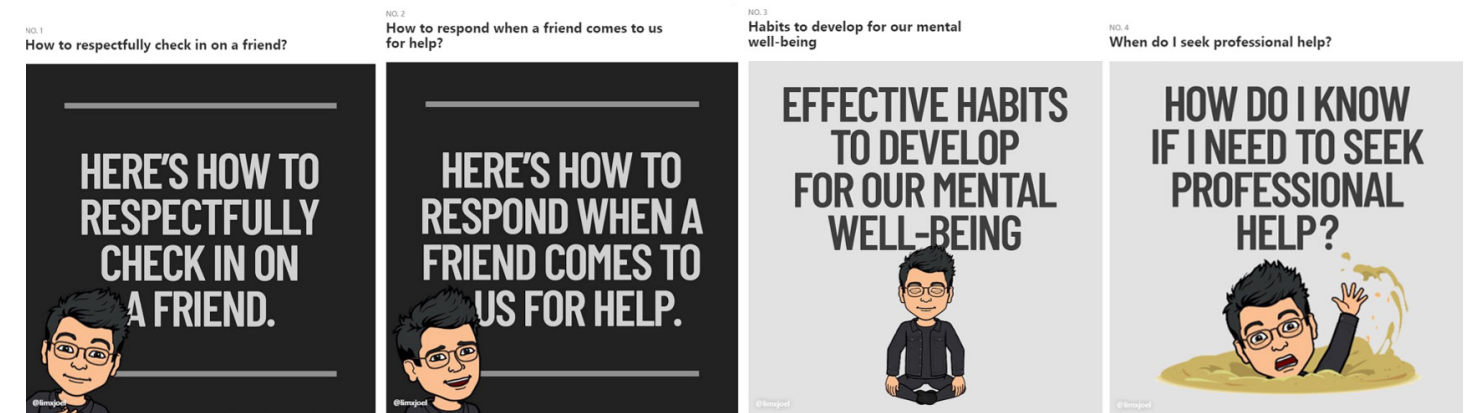
The #chatsafe guidelines was developed by Orygen, a youth focused mental health research agency in Australia, which aimed to inform individuals and educators on how to communicate safely about suicide online. As part of the global initiative to bring the #chatsafe guidelines outside of Australia, SOS, collaborated with Orygen to adapt the guidelines to be distributed in Singapore.

SMHFF Short Film Youth Competition



As part of the Singapore Mental Health Film Festival (SMHFF) Short Film Youth Competition, SOS has been invited as a partner to conduct 2 workshops titled 'Let's Talk About Suicide' to aspiring young filmmakers. In these sessions, on top of sharing about the stressors and warning signs of suicide, SOS took the opportunity to highlight the significance of responsible media portrayal of suicide on film. SOS is also honoured to be involved in the judging panel to select winners of the competition categories.

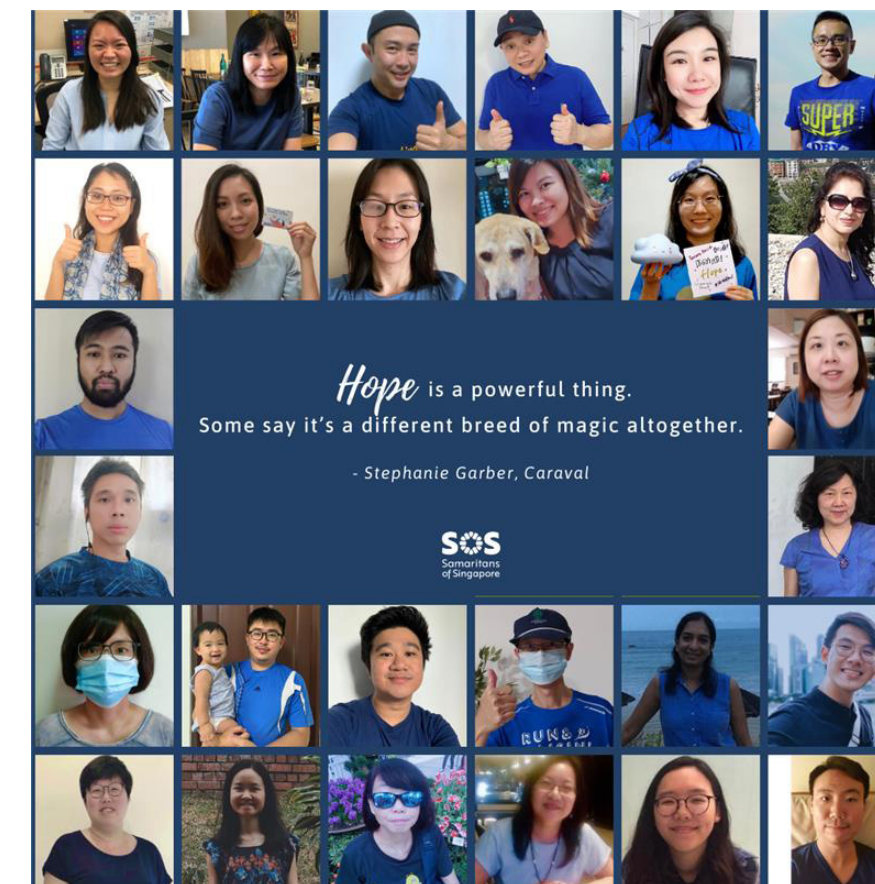
Collaboration with Facebook



For World Mental Health Day, SOS collaborated with Facebook and Instagram to expand our outreach efforts through their mental health initiative #heartbits. As part of the campaign, SOS was invited onto the panel for 'Building Mental Resilience in our Youths', where we shared more on how to empower youths to build resilience. Following the launch of Instagram Guides in Singapore, SOS partnered with Joel Lim, to produce a series of resources on self care and how to look out for others.

#SeeltBlue Campaign

Launched on 7th May 2020, the #SeeltBlue campaign was inspired by the global #MakeltBlue movement with the objective of raising awareness of mental health. In Singapore, the light up was also an opportunity to thank all frontline workers who relentlessly kept all services running during the pandemic. SOS was glad to be part of the initiative to support healthcare workers as well as mental health amidst Covid-19 crisis.



TikTok For Good – Elevate Programme



Complementing our efforts to raise awareness about mental well-being and cyber wellness, SOS took part in a pilot programme by TikTok called Elevate. Through this programme, SOS was able to share and create educational content to spread hope and help create a safer space online.

As part of the close partnership, we were also privileged to have our head of Core Services, Charlene Heng invited to a TikTok livestream titled 'Working Together to Prevent Suicide' on World Suicide Prevention Day to highlight the strength of help seeking. That it can be an action that demonstrates the refusal to give up.



Beyond the Label Media Guide

Supplementing existing media guidelines for suicide portrayal in drama and the press, SOS was proud to be on the advisory committee to put together the NCSS Beyond The Label Media Guide. With the appropriate and sensitive reporting standards, we can start to address the stigma associated with mental health conditions and suicide. The guidelines is a resource for media professionals on how they can safely portray and report on news relating to mental health issues, person with mental health conditions as well as suicide attempts.

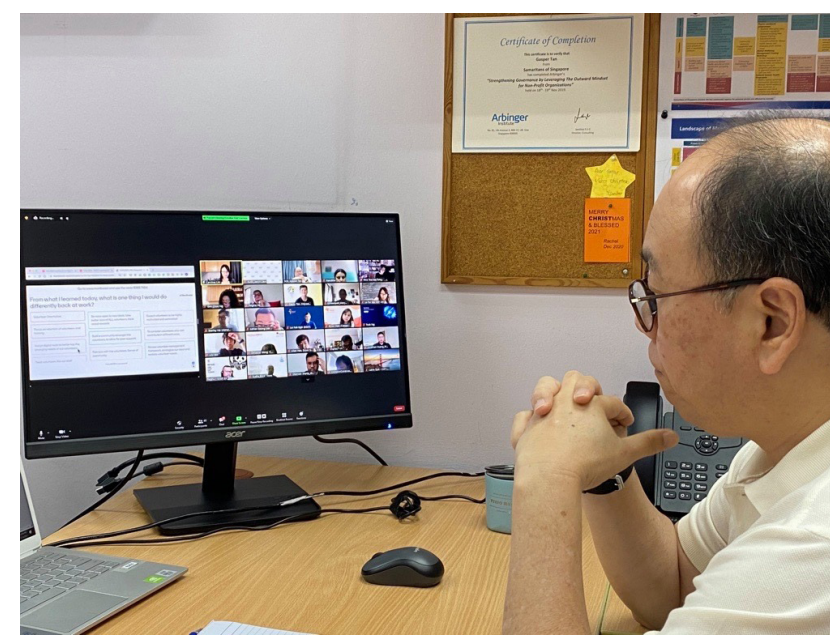
Key Speaking Engagements

National Counselling and Psychotherapy Conference



SOS was a supporting partner for the National Counselling and Psychotherapy Conference 2020. Attended by counsellors, psychotherapists and healthcare professionals, we had the opportunity to share our knowledge on clients' help-seeking behaviours, the difference between self-determination and life preservation as well as explore how to manage suicide on a macro level. It is our hope that shared workflows and collaborations with fellow practitioners can synergise services to better cater to client needs.

SUSS Certificate in High Performance Charity Programme



We were honoured to have been invited as a guest speaker for SUSS Certification of High Performance Charity Programme. The transformation journey of SOS' was shared with 85 management personnels. This invitation recognises the effort and contributions of SOS in the mental health sector as a non-profit organisation.

In the Media

During the review period, SOS was mentioned or featured in at least 364 articles across newspapers, magazines, online outlets and television programmes.

SOS Media Mentions and Interviews

MEDIUM	MEDIA	MENTIONS
LOCAL	The Straits Times	89
	AsiaOne	57
	TODAY Online	39
	CNA	31
	联合早报	24
	The New Paper	22
	Mothership	19
	Yahoo News Singapore	7
	The Pride	4
	8 Days	3
	96.3好FM	3
	8视界	3
	The Business Times	3
	Berita Harian	2
	CAPITAL 95.8FM	2
	网络公民	2
	联合晚报	1
	Others	17
INTERNATIONAL	BBC News	5
	Human Resource Director Magazine	3
	The ASEAN Post	3
	International Business Times	2
	The Independent	2
	Others	18

TRAINING WORKSHOPS

In the fiscal year, some of our training workshops and outreach talks were conducted in a hybrid or virtual format according to Covid-19 safety measures.

TOPIC	ORGANISATION	CATEGORY	NO. OF SESSIONS	ATTENDANCE (approx.)
Gatekeepers Intervention Skills Workshops (GISW)	Singapore Management University (SMU) - Student peer helpers	Youth	1	16
Suicide Intervention Skills Workshop (SISW)	Other SSAs and relevant agencies - Counsellors, social workers and psychologists	Professional	4	63
Managing Suicide Crisis on Helpline	Singapore Police Force (SPF) SAGE Counselling Centre	Professional	1	15
	- Counsellors, social workers and helpline volunteers	Professional / Volunteers	2	41
Handling Crisis Calls	HSBC Bank (Singapore) Limited	Staff	2	52
Suicide Prevention Training	School Counsellors	Professional	1	17
Phone Counselling	The Executive Counselling and Training Academy Pte Ltd (ECTA)	Students		
	- Graduate Diploma of Counselling		4	61
	- Master of Counselling (Advanced)		4	40
TOTAL			21	305

Participants Feedback

SUICIDE INTERVENTION SKILLS WORKSHOP (SISW)

"The course, which was conducted online, equipped me with the professional knowledge to address challenging situations with regards to suicide."

"Really appreciate the sharing of experiences and recommended scripts for supporting a client who is suicidal. I felt safe in the training session."

MANAGING SUICIDE CRISIS ON THE HELPLINE

"I enjoyed the role plays during the course. This would definitely be applicable in my daily course of work."

"Very interactive and refreshing session with a lot of opportunities to practice skills. Thank you."

Outreach Talks

TOPIC	ORGANISATION	NO. OF SESSIONS	ATTENDANCE (APPROX.)
SOS and its Role in Suicide Prevention	Alpha Development	1	13
	Mental ACT	2	20
	National Institute of Education	1	155
	NTU Beginning Teachers' Orientation Programme	1	440
	NTU Social Marketing	1	80
	NTU Welfare Service Club	1	25
	NUS Social Work	1	21
	Raffles Institution	1	43
	San Yu Adventist School	1	300
	SSI Para-Counselling Course	2	33
	Temasek Polytechnic	1	53
Let's Talk About Suicide	Burpple	1	18
	Jia Foundation	1	11
	Singapore Mental Health Film Festival	2	150
	This.Connect	1	56
Things You Should Know About Suicide	BCA Academy	1	80
	Ang Mo Kio (Chinese), Methodist Church, Chapel of Resurrection	1	47
	Rolls Royce S'pore Pte Ltd	2	29
	Singapore Polytechnic	1	237
Suicide Prevention	Sikh Welfare Council	1	17
	Yishun Town Secondary School	1	81
APAC Intersectional Ally Series - Building Mental Resilience in our Youths	Facebook	1	90
Connect@Pioneer - Helping Youths in Times of Crisis	Frontier Community Center	1	30
Conversation BuddyPSY - Let's Talk About Suicide	CampusPSY	1	72
Coping with Stress	Dunman High School	1	24
Covid-19: Social Impact and Response	NUS Social Service Research Centre	1	207
How to Respond to Someone in Crisis	Project Accendo	1	100
How We Can Prevent Suicide	Kampung Collective	1	12
Mental Wellness Starts with You	NCSS	1	73
Mentally Coping with Covid-19 and Adapting to the New Normal	EQ Benefits	1	23
National Counselling and Psychotherapy Conference 202 - Chat	National Counselling and Psychotherapy Conference 2020	1	42
Phasing It – Safe Space	CHAT and Youth Corps Singapore	1	113
Principles of Phone Counselling	Ministry of Social and Family Development	2	268
Safe Distancing and the Impact on our Mental Health	Singapore Mental Health Film Festival	1	50
Suicide Prevention in Singapore: What Helps to Hold Youths Back?	NUS Southeast Asian Studies – SE3232 Death and Dying in Southeast Asia	1	26
The Power of Reaching Out – Live Q&A session	SunUp Yoga	1	310
To Journey with Anxiety – Stories of Modern Anxiety (Pt 1)	Chasing Daylight	1	303
Volunteer Management Network Webinar	NCSS	1	170
What Can We Do to Prevent Suicide	Calm Collective Asia	1	537
When Man Up Is Not An Answer- Panel Discussion	SOS #HOWRU Virtual Walkathon	1	2,207
Working Together to Prevent Suicide	TikTok	1	200
TOTAL			6,766

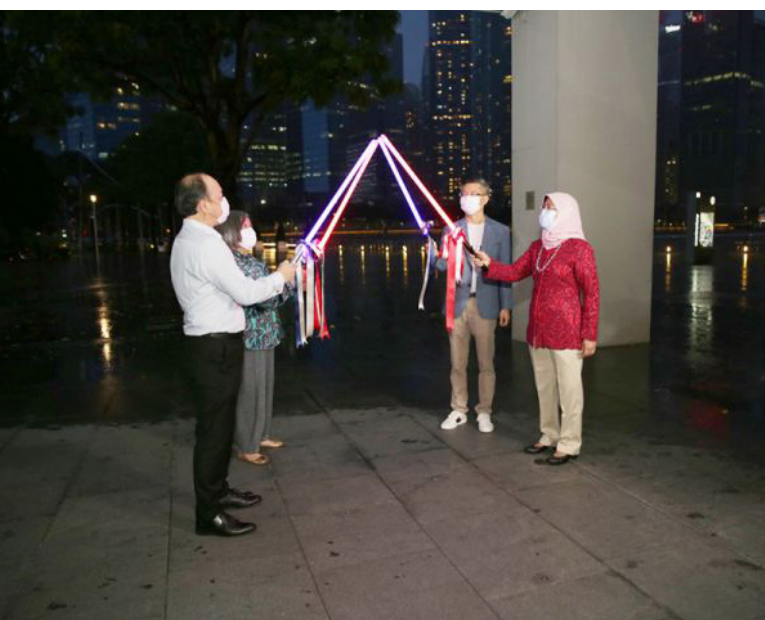
FUNDRAISING AND SPONSORSHIPS

We sincerely thank all our donors who have stood by our cause. These gestures of goodwill have helped to sustain our self-funded programmes, increasing the reach of our work and ensuring that our services remain available to as many clients as possible.

Fundraising Initiatives

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 raised funds for us. 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 an unwavering source of hope and strength even through challenges.

ChariTrees 2020



We are honored to be one of the beneficiaries for ChariTrees 2020 where 27 specially designed Christmas trees were lit up at Marina Bay Waterfront Promenade during November and December 2020 in support of those who are struggling. The trees serve as a reminder that no matter how tough it gets in the journey of life, one does not have to face the challenges alone. The light up, which was graced by President Halimah Yacob, raised a total of S\$119,425 for the cause of suicide prevention.

JLA Cares & Robertson House Auctions

Acknowledging the far-reaching impact of suicide especially in the art industry, JLA Cares' inaugural auction aims to normalize the importance of speaking about mental health. We were honoured to have received the generosity of S\$37,950 from the proceeds of the auction. We are sincerely thankful for Robertson House and all the individuals who supported us in the cause.

Christmas Raffle

Riding on the festivity of Christmas, a group of youths gathered to spread cheer amidst the pandemic period. They held an online raffle where every S\$10 donation will entitle them to 1 raffle entry. The campaign raised a total of S\$16,550 in support of SOS. We are grateful for the generous sponsors and donors that stepped forward to play a part in supporting our cause.

Burpple: Good Eat Good Deed

In conjunction with World Mental Health Day, Burpple initiated its first charity campaign with SOS. With every Burpple Beyond Premium sign up, S\$5 was donated to SOS and with a dollar-to-dollar matching by an anonymous donor, the campaign raised a total of S\$5,580.

ZYRUP Gives Back: The Halcyon Capsule Collection

As part of ZYRUP Gives Back initiative, SOS was selected to be the sole beneficiary of the collaboration between ZYRUP and young artist, Tobyato. Through the launch of the limited-edition capsule collection, with the design inspired by the Greek mythical bird Halcyon, it serves as a reminder that no matter how turbulent times are, the storm will pass. This collaboration raised a total of S\$3,009.



Acknowledgements

Corporate Donors

SOS would like to acknowledge the following organisations for their generous support in FY2020/2021:

Cash Donation

\$50,000 and above	Lee Foundation
\$10,000 and above	ALA Singapore Private Limited
	Christ Methodist Church
	Facebook Singapore Pte Ltd
	Ho Bee Foundation
	JLA Studios Pte. Ltd.
	PAP Community Foundation
	Sian Chay Medical Institution
	Judiciary Recreational Club
\$5,000 and above	Arrowcrest Technologies Pte Ltd
	Genonefive Pte. Ltd.
	Mellford Pte Ltd
\$1,000 and above	Burpple Pte. Ltd.
	Delta Insurance Singapore Private Limited
	ECONO GREEN
	Executive Counselling and Training Acade
	FTI Consulting (Singapore) Pte. Ltd.
	Macquarie Group Foundation
	Noah Health Pte. Ltd.
	Potus Pte. Ltd.
	Rainbow Covenant Church Ltd.
	Singapore Press Holdings Foundation
	The Kind Friend Pte. Ltd.
	William Grant & Sons Singapore Pte Ltd.

Donation in Kind

Beauty Buzz Inc

Sennheiser Electronic Asia Pte Ltd

Singapore Pools

Shooting Gallery Plus Pte Ltd

Sian Chay Medical Institution

Mr Syahrul Naem

Teckwah Value Chain Pte Ltd

The Humble Scoop

The Shirt Bar

THE ORGANISATION

THE ORGANISATION

PATRON

Mr Lawrence Wong
Minister for Finance

BOARD OF MANAGEMENT

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

COMMITTEES

The Board has established committees, each chaired by a Board member to assist in the execution of its responsibilities. The seven committees and their members are:

Audit and Risk Committee	
Position	Name
Chairman	Ms Lim Hui Chee
Members	Ms Chan Lie Leng
	Mr Philip Pang Shun Pen
	Ms Ng Nye Lee

Fundraising Committee	
Position	Name
Chairman	Mr Chinnatamby Nandakumar
Members	Ms Lim Suu Kuan
	Mr Melvin Ang Ming Jun
	Mr Soh Richard

Human Resource Committee	
Position	Name
Chairman	Ms Tanie Eio Chee Tang
Members	Mr Chia Boon Kiat
	Mr Chinnatamby Nandakumar
	Mr Marcus Heng Chiang Huat
	Mr Robert Lim Hui Beng

Governance and Nominating Committee	
Position	Name
Chairman	Mr Adrian Seow Chin Hwee
Members	Ms Ang Ai Nee
	Ms Francesca Wah Li Ting
	Ms Patricia Thong Chui Pheng

IT Committee	
Position	Name
Chairman	Mr Lee Jun Kiat
Member	Ms Ong Geok Chwee

Programme and Services Committee	
Position	Name
Chairman	Mr Stephen Yong Yoon Fui
Members	Ms Charlene Heng Chai Ling
	Ms Ong Sian Tjoe

Strategic Planning Committee	
Position	Name
Chairman	Ms Ng Nancy
Members	Mr Chia Boon Kiat
	Mr Ernest Lee Kian Meng
	Mr Lee Jun Kiat
	Ms Lim Hui Chee
	Ms Long Chey May
	Mr Madanjit Singh

MANAGEMENT TEAM

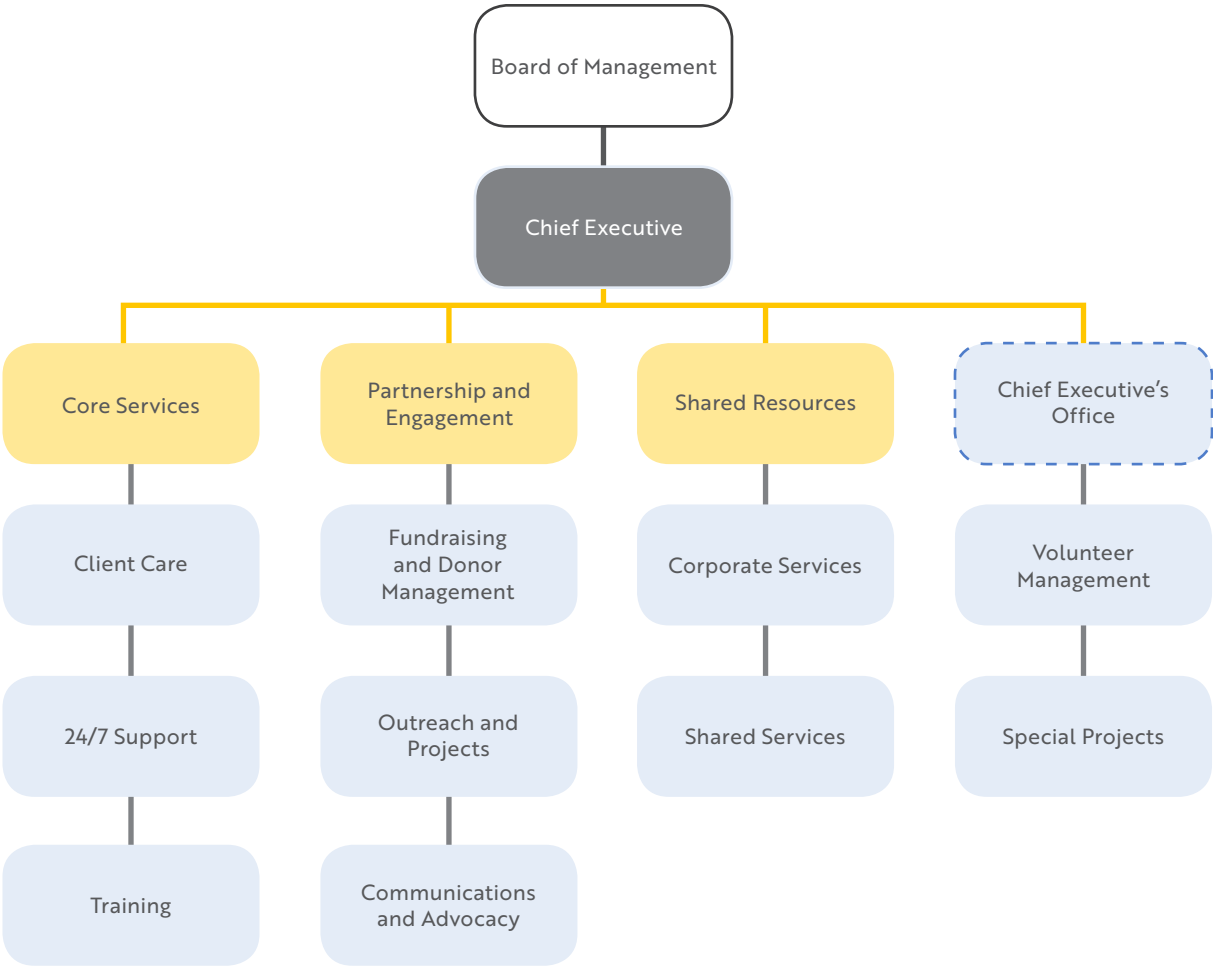
Mr Gasper Tan Peck Leong
Chief Executive
Appointed since 16 Sep 2019

Mr Ernest Lee Kian Meng
Head of Department, Shared Resources
Appointed since 6 May 2019

Ms Charlene Heng Chai Ling
Head of Department, Core Services
Appointed since 8 Aug 2019

Mr Eric Tan Ee
Head of Department, Partnership and Engagement
Appointed since 21 Feb 2020

ORGANISATION STRUCTURE



GOVERNANCE

Samaritans of Singapore (“SOS” or “the Society”) was registered with the Registry of Societies on 29 July 1969 and with the Commissioner of Charities on 26 September 1983.

SOS is a full member of National Council of Social Service and has an Institute of Public Character (IPC) status.

Unique Entity Number (UEN):	S69SS0047D
IPC Registration Number:	000468
Registered Address:	Block 10 Cantonment Close #01-01 Multi Storey Car Park Singapore 080010
Chief Executive:	Mr Gasper Tan Peck Leong
Auditor:	PG Wee Partnership LLP
Bankers:	DBS Bank Limited CIMB Bank Berhad Hong Leong Finance Limited Singapura Finance Limited
Affiliation:	International Federation of Telephonic Emergency Services (IFOTES)
Memberships:	American Association of Suicidology (AAS) Befrienders Worldwide (BW) International Association for Suicide Prevention (IASP) National Council of Social Service (NCSS)

A. BOARD OF MANAGEMENT

The Board’s role is to provide strategic direction and oversight of SOS’s programmes and objectives and to steer the charity towards fulfilling its vision and mission through good governance. The key roles of the Boards are:

- Formulate policies to govern and manage the activities of the Society;
- Initiate, determine and develop policies and form relevant committees to carry out relevant projects and programmes of the Society;
- Approve budget for the financial year and monitor expenditure against budget; and
- Responsible for the preparation and fair presentation of the financial statements of the Society.

The term of office of the Board is 2 years. All Board members shall serve not more than 3 consecutive terms, while the Honorary Treasurer shall serve for not more than 2 consecutive terms. After relapse of a term, ex-Board members are eligible to offer themselves for re-election. The Board is supported by the Governance and Nominating Committee in overseeing the recommendation and nomination of candidates for election or appointment to the Board and Committees. New Board and Committee members go through on boarding program and supported by the Society to attend relevant training/briefings.

The Board conducts annual self-evaluation to assess its performance and effectiveness. No staff of the Society sits on the Board of Management.

Details of the Board of Management including their meeting attendance during the financial year, which ended on 31 March 2021 are as follows:

Name	Position	Date of Appointment	Board Meeting Attendance
Ms Lee Sook Fung	Chairman	1 August 2019	6/6
Mr Chinnatamby Nandakumar	Vice-Chairman	1 August 2019	5/6
Ms Judy Low Gek Neo	Honorary Secretary	1 August 2019	6/6
Ms Sharon Siah Chek Hoon	Honorary Treasurer	24 July 2020*	5/6
Mr Lee Jun Kiat	Member	1 August 2019	6/6
Ms Lim Hui Chee	Member	1 August 2019	4/6
Mr Sam Cheah Sin Koong	Member	1 August 2019**	6/6
Mr Stephen Yong Yoon Hui	Member	1 August 2019	5/6
Mr Adrian Seow Chin Hwee	Member	1 August 2019	6/6
Dr Ng Beng Yeong	Member	1 August 2019	1/6
Ms Ng Nancy	Member	1 October 2019	6/6
Ms Tanie Eio Chee Tang	Member	10 December 2019	5/6

* Board member since 29 September 2019. Appointed as Honorary Treasurer on 24 July 2020.

** Appointed as Honorary Treasurer on 1 August 2019 and stepped down from the position on 24 July 2020.

B. COMMITTEE

The key roles of each committee are listed as follows:

1. Human Resources Committee

- Oversee and provide guidance on human resource strategies, policies, compensation and benefit schemes;
- Oversee and provide guidance on the “Volunteer Management Governance Framework” and policies for SOS volunteers;
- Inform the Board on the recommended changes by the Management team on the compensation and benefits framework, career development programmes, strategy and other significant changes to policies relating to employees or volunteers before implementation; and
- Gather inputs from the Board on Chief Executive’s performance and recommend to the Chairman for approval on matters related to the Chief Executive’s compensation and benefits.

2. Audit and Risk Committee

- Provide a means of independent assurance and objective review of financial information, risk management, process of governance and internal control mechanisms;
- Ensure that assets are safeguarded, the risk of illegal or improper acts are reduced; and
- Ensure compliance with statutory and regulatory requirements.

3. Fundraising Committee

- Advise the Board on any fundraising matters;
- Develop, implement, monitor and evaluate fundraising strategy;
- Oversee fundraising activities and provide support for fundraising events; and
- Assist the Board in managing interactions with donors, obtaining funds or in-kind services, thanking sponsors/donors.

4. IT Committee

- Provide subject matter support to the Board and Chief Executive; and
- Ensure continual functioning of IT and telecommunication infrastructure and relevant applications.

5. Strategic Planning Committee

- Identify strategies that will help SOS move towards her Vision; and
- Provide oversight on the key priorities of the Strategic Plan to ensure their relevance, timeliness and that they are appropriately resourced.

6. Governance and Nominating Committee

- Oversee corporate governance practices, principles, guidelines and related policies including matters related to integrity and ethics;
- Oversee nomination of candidates for election or appointment to the Board;
- Oversee composition, including succession planning of the Board; and
- Conduct annual self-evaluation of the Board's performance.

7. Programme and Services Committee

- Oversee new programme development;
- Monitor and assess outcomes of existing programmes to ensure alignment with the vision, mission and objectives of the Society;
- Actively participate in new initiatives and ascertain relevance of existing programmes;
- Provide guidance in development of service delivery mechanisms;
- Initiate and guide programme evaluations;
- Determine the priority of a list of programmes to reflect the priority of the Society and availability of resources; and
- Develop effective procedures and resources for new programme initiation and existing programme evaluation.

C. CONDUCT OF FUNDRAISING ACTIVITIES

SOS has established guidelines on fundraising. These guidelines are based on the best practices set out by the National Council of Social Services and the Charity Council. SOS does not engage commercial fundraisers during the financial year.

The total fundraising expenses of the Society does not exceed 30% of the total receipts from the fundraising activities.

D. RISK MANAGEMENT AND INTERNAL CONTROL

The Board is supported by the Audit and Risk Committee in its governance of enterprise risks. Management is responsible to maintain a sound system of risk management and internal controls.

During the financial year ended 31 Mar 2021, internal audits on grant management and fundraising were performed and a report was presented to the Committee.

E. DISCLOSURE AND TRANSPARENCY

SOS makes available to its stakeholders an annual report that includes information on its programmes, activities, services, audited financial statements, governance, Board members, Committee Members, and the Management Team. The annual report is also published on SOS's website.

All Board members are volunteers and received no monetary remuneration. Moreover, none of the paid staff are close members of the family of the Chief Executive or Board of Management members.

For the financial year, the remuneration of the three highest paid employees is disclosed in the bands of \$100,000 as follows.

	NUMBER OF KEY EXECUTIVES	
	2021	2020
Annual Salary Bands	\$	\$
Up to SGD 100,000	-	3
SGD 100,001 to SGD 200,000	3	-

F. VOLUNTEER MANAGEMENT POLICIES

The Board has established Volunteer Management Policies to govern recruitment and selection, training and development, membership, duty schemes, welfare and recognition, as well as disciplinary matters.

The Board is supported by the Human Resource Committee in overseeing and providing guidance to the Management on the review and update of volunteer management policies and governance framework.

G. FINANCE POLICIES AND PROCEDURES

SOS has established financial policies and procedures to govern key processes of the Society which include procurement, receipts, payment, fixed assets management, financial reporting, authorisation matrix and grant management.

H. PERSONAL DATA PROTECTION ACT (PDPA)

SOS has established rules to govern the collection, use, disclosure, and care of personal data. SOS recognises the rights of individuals to protect their personal data, including rights of access and correction. The appointed Data Protection Officer frequently reviews the operation process to ensure compliance and data integrity is not compromised.

I. CONFLICT OF INTEREST POLICY

The Board has put in place documented procedures for all members of the Board, Committee, and staff to declare actual or potential conflict of interests annually and whenever necessary.

Those with conflict of interest do not participate in decision making.

J. RESERVE POLICY

SOS has a reserve policy for long-term sustainability of the operations and ensures there are sufficient resources to support the Society in the event of unforeseen circumstances.

SOS intends to maintain its reserves up to two years of its annual operating expenditure. The Board reviews the level of reserves periodically to ensure adequacy of the reserves.

K. WHISTLE-BLOWING POLICY

SOS has in place, a whistle-blowing policy to address concerns about actual or possible wrong-doing or improprieties relating to fraud, controls, ethics, and any other matters within the Society without fear of reprisals in any form.

For more information on SOS's Whistle blowing policy and its reporting and handling process, you may refer to our website <https://www.sos.org.sg/about/whistle-blowing-policy>.

CORPORATE GOVERNANCE

Governance Evaluation Checklist

SOS falls under Enhanced Tier of Guidelines for purposes of the Code of Governance for Charities and Institutions of a Public Character.
The Enhanced Tier is applicable to IPCs with gross annual receipts from \$500,000 to less than \$10 million.

S/NO.	CODE DESCRIPTION	CODE ID	COMPLIANCE
BOARD GOVERNANCE			
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
CONFLICT OF INTEREST			
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
STRATEGIC PLANNING			
11	The Board periodically reviews and approves the strategic plan for the charity to ensure that the charity’s activities are in line with the charity’s objectives.	3.2.2	Complied
HUMAN RESOURCE AND VOLUNTEER MANAGEMENT			
12	The Board approves documented human resource policies for staff.	5.1	Complied
13	There is a documented Code of Conduct for governing board members, staff and volunteers (where applicable) which is approved by the Board.	5.3	Complied

S/NO.	CODE DESCRIPTION	CODE ID	COMPLIANCE
14	There are processes for regular supervision, appraisal and professional development of staff.	5.5	Complied
	Are there volunteers serving in the charity? (skip item 15 if “No”)		Yes
15	There are volunteer management policies in place for volunteers.	5.7	Complied
FINANCIAL MANAGEMENT AND INTERNAL CONTROL			
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	Complied
20	The Board approves an annual budget for the charity’s plans and regularly monitors the charity’s expenditure.	6.2.1	Complied
	Does the charity invest its reserves (e.g. in fixed deposits)? (skip item 21 if “No”)		Yes
21	The charity has a documented investment policy approved by the Board.	6.4.3	Complied
FUNDRAISING PRACTICES			
	Did the charity receive cash donations (solicited or unsolicited) during the financial year? (skip item 22 if “No”)		Yes
22	All collections received (solicited or unsolicited) are properly accounted for and promptly deposited by the charity.	7.2.2	Complied
	Did the charity receive donations in kind during the financial year? (skip item 23 if “No”)		Yes
23	All donations in kind received are properly recorded and accounted for by the charity.	7.2.3	Complied
DISCLOSURE AND TRANSPARENCY			
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 in its annual report: (a) The total annual remuneration for each of its 3 highest paid staff who each has received remuneration (including remuneration received from the charity’s subsidiaries) exceeding \$100,000 during the financial year; and (b) Whether any of the 3 highest paid staff also serves as a governing board member of the charity. The information relating to the remuneration of the staff must be presented in bands of \$100,000.	8.4	Complied
29	The charity discloses that there is no paid staff who are close members of the family of the Executive Head or Board Member, who receives more than \$50,000 during the year.	8.5	Complied
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

FINANCIAL REPORT

STATEMENT BY BOARD OF MANAGEMENT

For the year ended 31 March 2021

The Board of Management present their statement to the members together with the audited financial statements of Samaritans of Singapore (the "Society") for the financial year ended 31 March 2021.

In the opinion of the Board of Management,

- a) the accompany financial statements of the Society are drawn up so as to present fairly, in all material respects, the state of affairs of the Society as at 31 March 2021 and the results, changes in funds and cash flows of the Society for the reporting year ended on that date; and
- b) at the date of this statement there are reasonable ground to believe the Society will be able to pay its debts as and when they fall due.

The Board of Management approved and authorised these financial statements for issue.

On behalf of the Board of Management,



Ms Lee Sook Fung
Chairman



Ms Sharon Siah Chek Hoon
Honorary Treasurer

Singapore

16 April 2021

INDEPENDENT AUDITOR'S REPORT

To the 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 2021, 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 2021 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 the 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 Members of Samaritans of Singapore

Responsibilities of Management and Board of Management 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 of Management are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

16 April 2021

STATEMENT OF FINANCIAL ACTIVITIES

For the financial year ending 31 March 2021

	Note	2021			2020		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Fund	Fund		Fund	Fund	
		\$	\$	\$	\$	\$	\$
Income							
NCSS – Main Programme		-	2,448,577	2,448,577	-	485,526	485,526
Tote board- LOSS		-	203,843	203,843	-	198,842	198,842
Other grants	5	644,824	356,643	1,001,467	28,056	97,079	125,135
Donations	6	779,318	5,225	784,543	501,369	-	501,369
Sponsorship/Donation in Kind		26,468	-	26,468	-	-	-
Anniversary income		-	-	-	28,291	-	28,291
Membership fee		152	-	152	306	-	306
Programme fee		51,970	-	51,970	77,806	(279)	77,527
Interest income		25,585	-	25,585	45,555	-	45,555
Wage credit income	7	577,517	1,887	579,404	1,290	17,729	19,019
Amortisation of deferred capital grants/ donations		1,952	5,255	7,207	10,832	20,581	31,413
Other income		8,893	1,391	10,284	328	-	328
Total income		2,116,679	3,022,821	5,139,500	693,833	819,478	1,513,311
Less: Expenditure							
Manpower expenses	8	520,697	2,317,951	2,838,648	610,009	1,317,503	1,927,512
Volunteer expenses		1,001	30,280	31,281	13,937	26,887	40,824
Professional expenses		83,563	97,694	181,257	63,286	129,804	193,090
Premises expense		11,580	62,672	74,252	17,201	32,681	49,882
IT and equipment expense		2,229	14,042	16,271	10,300	19,570	29,870
Communication expense		16,546	76,718	93,264	18,827	35,772	54,599
Programme expenses		-	-	-	760	-	760
Publicity and education expenses		6,274	112,895	119,169	9,415	17,889	27,304
Fund raising and related expenses		82,620	-	82,620	46,452	48,432	94,884
Fund raising expense – prior years		57,469	-	57,469	-	-	-
Sponsorship/donation-in-kind		25,409	-	25,409	-	-	-
Administrative expenses		5,899	30,450	36,349	16,711	31,748	48,459
Depreciation of plant and equipment	11	8,987	56,580	65,567	14,793	28,108	42,901
Depreciation of right-of-use assets	12	5,984	12,913	18,897	5,544	10,534	16,078
Finance costs	9	441	1,021	1,462	561	1,064	1,625
Plant and equipment written off		-	-	-	406	-	406
Total expenditure		828,699	2,813,216	3,641,915	828,202	1,699,992	2,528,194
Surplus (Deficit) for the year		1,287,980	209,605	1,497,585	(134,369)	(880,514)	(1,014,883)

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

STATEMENT OF FINANCIAL POSITION

As at 31 March 2021

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

	Note	2021 \$	2020 \$
ASSETS			
NON-CURRENT ASSETS			
Plant and equipment	11	326,724	103,031
Right-of-use assets	12	19,953	38,850
		<u>346,677</u>	<u>141,881</u>
CURRENT ASSETS			
Trade and other receivables	13	117,255	71,205
Deposits and prepayments	14	24,264	24,390
Cash and cash equivalents	15	7,050,311	5,567,198
		<u>7,191,830</u>	<u>5,662,793</u>
Total assets		<u>7,538,507</u>	<u>5,804,674</u>
NON-CURRENT LIABILITIES			
Lease liabilities	12	9,430	18,799
		<u>9,430</u>	<u>18,799</u>
CURRENT LIABILITIES			
Trade and other payables	16	409,098	149,020
Contract liabilities	17	2,175	-
Lease liabilities	12	11,241	20,670
		<u>422,514</u>	<u>169,690</u>
Total liabilities		<u>431,944</u>	<u>188,489</u>
NET ASSETS		<u>7,106,563</u>	<u>5,616,185</u>
FUNDS			
UNRESTRICTED FUNDS			
Accumulated funds		1,637,386	349,406
		<u>1,637,386</u>	<u>349,406</u>
RESTRICTED FUNDS			
Accumulated fund - research	18	114,130	114,130
Anthony Yeo Memorial Fund	19	88,806	101,292
Capital Grant Fund	20	185	900
Deferred Capital Donations Fund	21	-	6,492
Enhanced Volunteer Manager Fund	22	3,580	-
Healing Bridge Fund	23	28,064	28,102
IT Fund	24	113,171	156,968
Invictus Fund	25	42,708	-
LOSS Fund	26	1,389,184	1,454,425
Main Programme Reserves	27	3,070,996	2,875,309
Office Relocation Fund	28	161,406	176,147
Chatsafe Fund	29	101,152	-
The Majority Fund	30	30,000	-
Training Centre Fund	31	165,683	165,683
Volunteers Development and Management Fund	32	10,152	37,354
V Sellapan Family Fund	33	149,960	149,977
		<u>5,469,177</u>	<u>5,266,779</u>
TOTAL FUNDS		<u>7,106,563</u>	<u>5,616,185</u>

STATEMENT OF CASH FLOWS

For the financial year ended 31 March 2021

	Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Net surplus/(deficit) for the year		1,497,585	(1,014,883)
Adjustments for:			
Amortisation of capital grants		(715)	(14,065)
Amortisation of deferred capital donations		(6,492)	(17,348)
Depreciation of plant and equipment	11	65,567	42,901
Depreciation of right-of-use assets	12	18,897	16,078
Interest income		(25,585)	(45,555)
Interest expense on lease liabilities	12	1,462	1,625
Plant and equipment written off		-	406
SURPLUS BEFORE WORKING CAPITAL CHANGES		<u>1,550,719</u>	<u>(1,030,841)</u>
Changes in working capital:			
Decrease/(increase) in trade and other receivables		(103,519)	37,492
Decrease/(increase) in deposits and prepayments		57,595	195,143
Increase/(decrease) in contract liabilities		2,175	(8,100)
Increase/(decrease) in trade and other payables		260,078	38,298
NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		<u>1,767,048</u>	<u>(768,008)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of plant and equipment		(289,260)	(78,246)
Interest received		25,585	45,555
NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		<u>(263,675)</u>	<u>(32,691)</u>
Cash flows from financing activities			
Interest paid		(1,462)	(1,625)
Lease liabilities principal portion paid		(18,798)	(15,459)
Net payments in Care & Share Matching Grant Fund		-	(95,159)
NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		<u>(20,260)</u>	<u>(17,084)</u>
Net increase (decrease) in cash and cash equivalents		1,483,113	(912,942)
Cash and cash equivalents at beginning of year		5,567,198	6,480,140
CASH AND CASH EQUIVALENTS AT END OF YEAR	15	<u>7,050,311</u>	<u>5,567,198</u>

STATEMENT OF CHANGES IN FUNDS

For the financial year ended 31 March 2021

	Unrestricted funds										Restricted funds									
	Accumulated fund	Care & Share Matching Grant Fund	Accumulated fund - research	Anniversary fund	Anthony Yeo Memorial fund	Capital Grant Fund	Deferred Capital Donations Fund	Enhanced Volunteer Manager	Healing Bridge Fund	Invictus Fund	IT Fund	LOSS Fund	Main Programme Reserves	Office Relocation Fund	Chatsafe Fund	The Majority Fund	Training Centre Fund	Volunteers Development and Management Fud	V Sellapan Family fund	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance at 1 April 2020	349,406	-	114,130	-	101,292	900	6,492	-	28,102	-	156,968	1,454,425	2,875,309	176,147	-	-	165,683	37,354	149,977	5,616,185
Amortisation of fund	-	-	-	-	-	(715)	(6,492)	-	-	-	-	-	-	-	-	-	-	-	-	(7,207)
Surplus (Deficit) for the year	1,287,980	-	-	-	(12,486)	-	-	3,580	(38)	42,708	(43,797)	65,241	195,687	(14,741)	101,152	30,000	-	(27,202)	(17)	1,497,585
Closing balance at 31 March 2021	1,637,386	-	114,130	-	88,806	185	-	3,580	28,064	42,708	113,171	1,389,184	3,070,996	161,406	101,152	30,000	165,683	10,152	149,960	7,106,563
Opening balance at 1 April 2019	483,775	95,159	114,221	48,432	126,844	14,965	23,840	-	28,102	-	156,968	1,386,313	3,749,432	176,147	-	-	165,683	37,782	149,977	6,757,640
Amortisation of fund	-	-	-	-	-	(14,065)	(17,348)	-	-	-	-	-	-	-	-	-	-	-	-	(31,413)
Mowment for the year	-	(95,159)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(95,159)
Surplus (Deficit) forthe year	(134,369)	-	(91)	(48,432)	(25,552)	-	-	-	-	-	-	68,112	(874,123)	-	-	-	-	(428)	-	(1,014,883)
Closing balance at 31 March 2020	349,406	-	114,130	-	101,292	900	6,492	-	28,102	-	156,968	1,454,425	2,875,309	176,147	-	-	165,683	37,354	149,977	5,616,185



NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2021

1. General

Samaritans of Singapore ("the Society") 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 Block 10 Cantonment Close #01-01 Multi Storey Car Park Singapore 080010.

The Society 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, the Society 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, the Society 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, Care Mail Services, 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.

The Society has rolled out text messaging services as an alternative mode to provide emotional support to people in crisis during the financial year.

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 2020. The adoption of these standards did not have any material effect on the financial performance or position of the Society.

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.

2. Significant accounting policies and other explanatory information

2A. Significant Accounting Policies

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.

(i) Rendering of Services

Revenue generated from social activities, events and programmes are recognised when the services have been performed and rendered.

(ii) Donation

General donations are recognised at a point in time when the receipts are obtained and under the control of the organisation.

(iii) Events Income

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

(iv) 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 the statement of financial activities 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.

(v) Interest Income

Interest income is recognised on an accrual basis.

(vi) 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.

(vii) Donations and sponsorship in Kind

Donations in kind and sponsorship-in-kind are recognised when the fair value of the assets received can be reasonably ascertained.

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

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.

(i) As a 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.

(ii) 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, as follows:

Leasehold building	- 3 to 5 years
Office equipment	- 5 years

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 Note 12 to the financial statements.

(iii) 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 disclosed in Note 12.

(iv) 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.

Income Taxes

As an approved charity under Charities Act, Cap 37, the Society is exempted from income tax under section 13U(1) of the Income Tax Act, Cap 134.

Plant and Equipment

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 to 5 years
Computer	- 3 to 5 years

No depreciation is made on renovation in progress until such time that the renovation 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 the statement of financial activities 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 the statement of financial activities.

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 the statement of financial activities.

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 the statement of financial activities.

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 the statement of financial activities.

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 the statement of financial activities.

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 the statement of financial activities 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 FRS 109, which requires expected lifetime losses to be recognised from initial recognition of the Receivables.

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

Cash and Cash Equivalents

This includes cash and bank balances and fixed 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 the statement of financial activities, directly attributable transaction costs and subsequently measured at amortised cost using the effective interest rate method.

Gains and losses are recognised in the statement of financial activities 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.

2B. Other Explanatory Information

Funds

Fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds, 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 unless impractical to do so.

2C. 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

Plant and equipment are depreciated on a straight-line basis over their estimated useful lives. Management estimates the useful lives of these plant and equipment to be within 3 to 5 years. The carrying amount of the Society's plant and equipment at 31 March 2021 are disclosed in note 11 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. Related Party Relationships and Transactions

A party is related to a party if the party controls, or is controlled by, or can significantly influence or is significantly influenced by the other party.

A related party includes the board of management members, members of committees and key management of the Society. It also includes an entity or person that directly or indirectly controls, is controlled by, or is under common or joint control with these persons; members of the key management personnel or close members of the family of any individual referred to herein and others who have the ability to control, jointly control or significantly influence by or for which significantly voting power in such entity resides with, directly or indirectly, any such individual.

All board of management members, members of committees and staff members of the Society are required to make declaration and full disclosure of interests and relationships that could potentially result in a conflict of interests. When a conflict of interest situation arises, the members or staff shall abstain from participating in the discussion, decision making and voting on the matter.

The members of the board of management and committees are volunteers and receive no monetary remuneration for their contribution.

None of the paid staff are close members of the family of the Chief Executive or board of management members.

4. Tax-deductible receipts

The Society is a member of NCSS and an Institute of Public Character (“IPC”), whereby qualified donors are granted tax deduction for the donations made to the Society.

	2021	2020
	\$	\$
Tax-exempt receipts issued for donations collected	659,935	323,569

3.1 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. Key management personnel comprise the Chief Executive and heads of department.

None of the key management personnel serve on the Board of Management of the Society.

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

	NUMBER OF KEY EXECUTIVES	
	2021	2020
	\$	\$
Annual salary range		
SGD 100,000 to SGD 150,000	2	-
SGD 150,001 to SGD 200,000	1	-

5. Other grants

	2021	2020
	\$	\$
Care & Share matching grant	136,312	95,159
Enhanced volunteer management	43,739	-
Invictus fund	80,000	-
COVID-19 emergency fund	6,000	-
Telecom subsidy	29,920	1,920
VCF funding	32,742	28,056
Training grant	19,984	-
Enhanced fund-raising grant	47,770	-
Bicentennial Community fund	400,000	-
ChatSafe grant	175,000	-
The Majurity grant	30,000	-
	1,001,467	125,135

6. Donations

	2021	2020
	\$	\$
General donation	492,849	162,003
Donation from fund raising events	291,694	339,366
	784,543	501,369

7. Wage credit income

	2021	2020
	\$	\$
Job Support Scheme	478,116	-
Job Growth Incentive	48,958	-
Wage Credit Scheme	46,494	16,343
Others	5,836	2,676
	579,404	19,019

The above amount included grant receivables from the Government (note 13).

8. Manpower expenses

	2021	2020
	\$	\$
Salaries	2,107,347	1,457,089
Bonuses	265,492	188,808
Contributions to defined contribution plan ("CPF") and SDL	315,146	227,003
Foreign worker levy	6,600	1,585
Other staff benefit expenses	107,122	23,581
Training	36,941	29,446
	<u>2,838,648</u>	<u>1,927,512</u>
Expenses financed by restricted funds	<u>(2,317,951)</u>	<u>(1,317,503)</u>
	<u>520,697</u>	<u>610,009</u>

Employee benefit expenses are partially financed by the following restricted funds:

	Note	2021	2020
		\$	\$
Main Programme Reserves	27	2,021,123	1,185,081
LOSS Fund	26	242,912	106,769
Enhanced Volunteer Manager Fund	22	40,159	-
Anthony Yeo Memorial Fund	19	12,353	25,552
Invictus Fund	25	1,404	-
Accumulated Fund - Research	18	-	91
Volunteers Development and Management Fund	32	-	10
		<u>2,317,951</u>	<u>1,317,503</u>

9. Finance costs

	2021	2020
	\$	\$
Interest on lease liabilities (Note 12)	1,462	1,625

10. Income tax benefit (expense)

The Society is approved as an Institution of a Public Character ("IPC") under the provisions of the Income Tax Act. The Society's income is exempted from income tax under Section 13 (1) (zm) of the Singapore Income Tax Act, Chapter 134.

11. Plant and equipment

	Computer	Furniture and Fittings	Office Equipment	Renovation in Progress	Total
	\$	\$	\$	\$	\$
COST					
At 1 April 2019	-	171,343	701,054	-	872,397
Additions	40,993	-	37,253	-	78,246
Disposals	-	(8,989)	(1)	-	(8,990)
At 31 March 2020 and 1 April 2020	<u>40,993</u>	<u>162,354</u>	<u>738,306</u>	<u>-</u>	<u>941,653</u>
Additions	269,076	7,332	7,555	5,297	289,260
Disposals	-	-	(445,871)	-	(445,871)
At 31 March 2021	<u>310,069</u>	<u>169,686</u>	<u>299,990</u>	<u>5,297</u>	<u>785,042</u>

ACCUMULATED DEPRECIATION

At 1 April 2019	-	163,373	640,932	-	804,305
Depreciation for year	-	7,225	35,676	-	42,901
Disposals	-	(8,583)	(1)	-	(8,584)
At 31 March 2020 and 1 April 2020	<u>-</u>	<u>162,015</u>	<u>676,607</u>	<u>-</u>	<u>838,622</u>
Depreciation for year	32,676	920	31,971	-	65,567
Disposals	-	-	(445,871)	-	(445,871)
At 31 March 2021	<u>32,676</u>	<u>162,935</u>	<u>262,707</u>	<u>-</u>	<u>458,318</u>

NET CARRYING AMOUNT

At 31 March 2021	<u>277,393</u>	<u>6,751</u>	<u>37,283</u>	<u>5,297</u>	<u>326,724</u>
At 31 March 2020	<u>40,993</u>	<u>339</u>	<u>61,699</u>	<u>-</u>	<u>103,031</u>

DEPRECIATION IS CHARGED TO:

	2021	2020
	\$	\$
General fund	8,987	14,793
LOSS Fund (note 26)	2,771	2,219
Main Programme Reserves (note 27)	45,052	25,889
Invictus Fund (note 25)	8,757	-
	<u>65,567</u>	<u>42,901</u>

12. Leases

Society as a lessee

The Society has lease 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

	LEASEHOLD BUILDINGS	OFFICE EQUIPMENT	TOTAL
	\$	\$	\$
At 1 April 2019	39,555	15,373	54,928
Depreciation	(15,822)	(256)	(16,078)
At 31 March 2020 and 1 April 2020	23,733	15,117	38,850
Depreciation	(15,822)	(3,075)	(18,897)
At 31 March 2021	7,911	12,042	19,953

(b) Lease Liabilities

	2021	2020
	\$	\$
At beginning of year	39,469	54,928
Accretion of interest (Note 9)	1,462	1,625
Lease payments	(20,260)	(17,084)
At end of year	20,671	39,469
Current liabilities	11,241	20,670
Non-current liabilities	9,430	18,799
	20,671	39,469

The maturity analysis of lease liabilities is disclosed in Note 37.

(c) Amounts recognised in statement of comprehensive income

	2021	2020
	\$	\$
Depreciation expense of right-of-use assets	18,897	16,078
Interest expense on lease liabilities (note 9)	1,462	1,625
Lease expense not capitalised in lease liabilities:		
Expense relating to short-term leases	-	2,755
	20,359	20,458

(d) Total cash outflows

The Society had total cash outflows for lease of SGD 20,260 (2020: SGD 19,839).

A reconciliation of liabilities arising from the Society's financing activities is as follows:

	NON-CASH CHANGES				
	1 April 2020	Cash flows	Accretion of interest	Others	31 March 2021
Lease Liabilities					
Current	20,670	(20,260)	1,462	9,369	11,241
Non-current	18,799	-	-	(9,369)	9,430
	39,469	(20,260)	1,462	-	20,671

	NON-CASH CHANGES				
	1 April 2020	Cash flows	Accretion of interest	Others	31 March 2021
Lease Liabilities					
Current	15,623	(17,084)	1,625	20,506	20,670
Non-current	39,305	-	-	(20,506)	18,799
	54,928	(17,084)	1,625	-	39,469

The "Others" column relates to reclassification of non-current and current portion of lease liabilities.

13. Trade and Other Receivables

	2021	2020
	\$	\$
Grant receivables (a)	87,281	-
Trade receivables	12,825	1,400
Donation receivables	4,654	-
Other receivables	4,670	-
Interest receivables	7,825	12,336
Due from Trust Accounts (RCS) (b)	-	57,469
	117,255	71,205

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

(a) Included in grants receivables are Job Growth Incentive (JGI) and Jobs Support Scheme (JSS) receivables from IRAS; and training support grant from NCSS.

(b) During the year, the amount due from Rotary Club Singapore (RCS) was expensed off as fund raising expenses.

14. Deposits and prepayments

	2021	2020
	\$	\$
Prepayments	16,142	20,168
Deposits paid	8,122	4,222
	<u>24,264</u>	<u>24,390</u>

15. Cash and Cash Equivalents

	2021	2020
	\$	\$
Cash and Bank balances	2,709,242	2,535,429
Fixed deposits	4,341,069	3,031,769
	<u>7,050,311</u>	<u>5,567,198</u>

Fixed deposits bearing interest at 0.29% to 0.75% (2020: 0.75% to 1.85%) mature with varying dates within 6 to 18 months (2020: 12 to 18 months) from the financial year end.

16. Trade and other payables

	2021	2020
	\$	\$
Trade payables	65,420	-
Other payables	59,140	36,093
Donation received in advance (a)	36,990	-
Accrued operating expenses	247,548	112,927
	<u>409,098</u>	<u>149,020</u>

(a) Donation received in advance refers to solicited donation received in advance for events to be held in the next financial year.

17. 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:

	2021	2020
	\$	\$
Advance receipt for programme fee	2,175	-

18. Accumulated Fund – Research

	2021	2020
	\$	\$
Balance at beginning of year	114,130	114,221
Less:		
Manpower expenses (note 8)	-	(91)
Balance at end of year	<u>114,130</u>	<u>114,130</u>

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.

19. Anthony Yeo Memorial Fund

	2021	2020
	\$	\$
Balance at beginning of year	101,292	126,844
Less:		
Manpower expenses (note 8)	(12,353)	(25,552)
Professional expenses	(30)	-
Administrative expenses	(103)	-
Balance at end of year	<u>88,806</u>	<u>101,292</u>

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.

20. Capital Grant Fund

	2021	2020
	\$	\$
Balance at beginning of year	900	14,965
Less:		
Amortisation charged to general fund	(181)	(4,850)
Amortisation charged to LOSS fund (note 26)	(61)	(728)
Amortisation charged to Main Programme Reserves (note 27)	(473)	(8,487)
Balance at end of year	<u>185</u>	<u>900</u>

The capital grant fund is to be amortised to the statement of financial activities over the period of three to five years.

21. Deferred Capital Donations Fund

	2021	2020
	\$	\$
Balance at beginning of year	6,492	23,840
Less:		
Amortisation charged to general fund	(1,771)	(5,982)
Amortisation charged to LOSS fund (note 26)	(617)	(897)
Amortisation charged to Main Programme Reserves (note 27)	(4,104)	(10,469)
Balance at end of year	-	6,492

The deferred capital donations fund is to be amortised to the statement of financial activities over the period of three to five years.

22. Enhanced Volunteer Manager Fund

	2021	2020
	\$	\$
Balance at beginning of year	-	-
Add:		
Other grants	43,739	-
Less:		
Manpower expenses (note 8)	(40,159)	-
Balance at end of year	3,580	-

This was a 2-year manpower support grant from NCSS under Enhanced Volunteer Manager Funding Scheme with aim to strengthen volunteer management capacity of the Society.

23. Healing Bridge Fund

	2021	2020
	\$	\$
Balance at beginning of year	28,102	28,102
Less:		
Administrative expenses	(38)	-
Balance at end of year	28,064	28,102

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

24. IT Fund

	2021	2020
	\$	\$
Balance at beginning of year	156,968	156,968
Less:		
Professional expenses	(40,000)	-
Premises expense	(192)	-
IT and equipment expense	(3,213)	-
Administrative expenses	(392)	-
Balance at end of year	113,171	156,968

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

25. Invictus Fund

	2021	2020
	\$	\$
Balance at beginning of year	-	-
Add:		
Other grants	80,000	-
Less:		
Manpower expenses (note 8)	(1,404)	-
Premises expense	(18,949)	-
IT and equipment expense	(327)	-
Communications expense	(4,115)	-
Administrative expenses	(3,740)	-
Depreciation of plant and equipment (note 11)	(8,757)	-
Balance at end of year	42,708	-

The Invictus Fund was established by NCSS to support Social Service Agencies (SSAs) in maintaining service delivery and serving clients safely and effectively during the pandemic. During the year, the Society received \$80,000 of Invictus grant from NCSS, out of total approved grant of \$100,000.

26. LOSS Fund

	2021	2020
	\$	\$
Balance at beginning of year	1,454,425	1,386,313
Add:		
Tote board - LOSS	203,843	198,842
Donations	5,225	-
Amortisation of Capital Grant (note 20)	61	728
Amortisation of Deferred Capital Donations (note 21)	617	897
	1,664,171	1,586,780
Less:		
Manpower expenses (note 8)	(242,912)	(106,769)
Volunteer expenses	(149)	(2,090)
Professional expenses	(4,541)	(9,493)
Premises expense	(4,172)	(2,496)
IT and equipment expenses	(800)	(1,545)
Communication expense	(5,973)	(2,824)
Publicity and education expenses	(6,654)	(1,412)
Administrative expenses	(5,467)	(2,591)
Depreciation of plant and equipment (note 11)	(2,771)	(2,219)
Depreciation of right-of-use assets	(1,435)	(832)
Finance costs	(113)	(84)
Total expenditure	(274,987)	(132,355)
Balance at end of year	1,389,184	1,454,425
(Deficit)/ Surplus for the year	(65,241)	68,112

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.

27. Main Programme Reserves

	2021	2020
	\$	\$
Balance at beginning of year	2,875,309	3,749,432
Add:		
NCSS – Main Programme	2,448,577	485,526
Other grants	21,905	96,800
Wage credit income	1,887	17,730
Amortisation of Capital Grant (note 20)	473	8,487
Amortisation of Deferred Capital Donations (note 21)	4,104	10,469
Other income	1,391	-
	<u>5,353,646</u>	<u>4,368,444</u>
Less:		
Manpower expenses (note 8)	(2,021,123)	(1,185,081)
Volunteer expenses	(3,301)	(24,380)
Professional expenses	(40,623)	(120,311)
Premises expense	(33,380)	(29,121)
IT and equipment expenses	(9,702)	(18,025)
Communication expense	(66,630)	(32,948)
Publicity and education expenses	(32,393)	(16,476)
Administrative expenses	(18,060)	(30,221)
Depreciation of plant and equipment (note 11)	(45,052)	(25,889)
Depreciation of right-of-use assets	(11,478)	(9,703)
Finance costs	(908)	(980)
Total expenditure	<u>2,282,650</u>	<u>1,493,135</u>
Balance at end of year	<u>3,070,996</u>	<u>2,875,309</u>
Surplus / (Deficit) for the year	<u>195,687</u>	<u>(874,123)</u>
Ratio of programme reserves to annual operating expenditure	<u>1.35</u>	<u>1.93</u>

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 shall not be transferred out of the programme for other purposes.

28. Office Relocation Fund

	2021	2020
	\$	\$
Balance at beginning of year	176,147	176,147
Less:		
Professional expenses	(12,500)	-
Administrative expenses	(2,241)	-
Balance at end of year	<u>161,406</u>	<u>176,147</u>

Donations received are for future renovation and related capital costs for SOS premises due to expansion of services.

29. ChatSafe Fund

	2021	2020
	\$	\$
Balance at beginning of year	-	-
Add:		
Other grants	175,000	-
Less:		
Publicity and education expense	(73,848)	-
Balance at end of year	<u>101,152</u>	<u>-</u>

This fund represents funding from Temasek Foundation for the project "Temasek Foundation -#chatsafe with SOS".

This project aims to increase awareness to chat safely and suicide among youths. The fund will be used in conducting relevant social media campaigns, develop training curriculum and equip youths with the skill and knowledge to chat safely online.

30. The Majority Fund

	2021	2020
	\$	\$
Balance at beginning of year	-	-
Add:		
Other grants	30,000	-
Balance at end of year	<u>30,000</u>	<u>-</u>

This fund represents funding from The Majority Trust for project "SOS Care Text Messaging Service (TMS)" with total funding up to \$100,000. This funding will mainly be used in supporting the system integration between volunteer management and client database that will start during the financial year ending 31 March 2022.

During the financial year, no expense has been incurred.

31. Training Centre Fund

	2021	2020
	\$	\$
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 renovate the training centre.

32. Volunteers Development & Management Fund

	2021	2020
	\$	\$
Balance at beginning of year	37,354	37,782
Less:		
Manpower expenses (note 8)	-	(10)
Volunteer expenses	(26,830)	(418)
Administrative expenses	(372)	-
Balance at end of year	10,152	37,354

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

33. V. Sellapan Family Fund

	2021	2020
	\$	\$
Balance at beginning of year	149,977	149,977
Less:		
Administrative expenses	(17)	-
Balance at end of year	149,960	149,977

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

34. Reserve Policy

The purpose of reserves is to provide long-term financial stability and ensure continued development of the Society's activities. The Society intends to maintain its reserves up to two years of its annual operating expenditure. The Board of Management reviews the level of reserves periodically to ensure the adequacy of the reserves.

The Society's reserves position as at the financial years ended are as follow:

	2021	2020
	\$	\$
Unrestricted Funds	1,637,386	349,406
Restricted Funds	5,469,177	5,266,779
TOTAL FUNDS	7,106,563	5,616,185
Annual Operating Expenditure	3,641,915	2,528,194
RESERVES RATIO	1.95	2.22

35. Fund raising event

In accordance with the Charities (Institutions of a Public Character) Regulations, the Society is required to disclose fund-raising appeals with gross receipts of more than \$1 million.

There are no fund raising appeals with gross receipts of more than \$1 million during the financial year ended 31 March 2021 and 2020.

36. Capital commitments

Estimated amounts committed at the end of the reporting year for future capital expenditure but not recognized in the financial statements are as follows:

	2021	2020
	\$	\$
Commitments in relation to the telephony system project	-	370,957
Commitments in relation to renovation	16,639	-

37. 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.

	2021			2020		
	1 year or less \$	1 to 5 years \$	Total contractual cash flows \$	1 year or less \$	1 to 5 years \$	Total contractual cash flows \$
FINANCIAL ASSETS						
Trade and other receivables	117,255	-	117,255	71,205	-	71,205
Deposits	8,122	-	8,122	4,222	-	4,222
Cash and cash equivalents	7,050,311	-	7,050,311	5,567,198	-	5,567,198
	<u>7,175,688</u>	<u>-</u>	<u>7,175,688</u>	<u>5,642,625</u>	<u>-</u>	<u>5,642,625</u>
FINANCIAL LIABILITIES						
Trade and other payables	372,108	-	372,108	149,020	-	149,020
Lease liabilities	11,865	10,112	21,977	22,132	20,104	42,236
	<u>383,973</u>	<u>10,112</u>	<u>394,085</u>	<u>171,152</u>	<u>20,104</u>	<u>191,256</u>
 Total net undiscounted financial assets/ (liabilities)	 <u>6,791,715</u>	 <u>(10,112)</u>	 <u>6,781,603</u>	 <u>5,471,473</u>	 <u>(20,104)</u>	 <u>5,451,369</u>

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 the credit risk arises primarily from trade and other receivables. For other financial assets (including cash and cash equivalents), 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

Trade receivables

For trade receivables, the Society has applied a simplified approach in FRS 109 to measure the loss allowance at lifetime ECL. The Society determines the ECL by using a provision matrix, estimated based on historical credit loss experience based on the past due status of the debtors, adjusted as appropriate to reflect current conditions and estimates of future economic conditions.

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

	2021	2020
	\$	\$
Less than 30 days	6,600	-
31 to 60 days	5,850	-
More than 90 days	-	1,400
	12,450	1,400

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:

	2021	2020
	\$	\$
Fixed deposits	4,341,069	3,031,769

At end of the reporting year, if SGD interest rates had been 0.5% (2020: 0.5%) lower/higher with all other variables held constant the Society’s net surplus/(deficit) for the year would have been SGD 21,705 (2020: SGD 15,159) higher/lower.

38. 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.

	2021	2020
	\$	\$
Financial liabilities at amortised cost	392,779	188,489
Financial assets at amortised cost	7,175,688	5,642,625

39. 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.

40. Impact of Coronavirus Disease 2019 (“COVID-19”)

Management has considered the consequences of COVID-19 and other events and conditions, and it has determined that they are unlikely to create a material uncertainty that cast significant doubt upon the Society’s ability to continue as a going concern.

41. Comparative figure

(a) The following comparative figures in the statement of financial position have been reclassified to provide a proper and meaningful presentation of the society’s assets and liabilities.

	Reclassified 2020 \$	Previously reported 2020 \$
NON-CURRENT ASSETS		
Property, plant and equipment	-	141,881
Plant and equipment	103,031	-
Right-of-use assets	38,850	-
CURRENT ASSETS		
Other assets	-	82,759
Trade and other receivables	71,205	13,736
Deposits and prepayment	24,390	-
NON-CURRENT LIABILITIES		
Bank loan	-	18,799
Lease liabilities	18,799	-
CURRENT LIABILITIES		
Trade and other payables	149,020	149,920
Bank loan	-	20,670
Lease liabilities	20,670	-

b) The following comparative figures in the statement of cash flows have been reclassified to provide a proper and meaningful presentation of the society’s cash flows from operating activities.

	Reclassified 2020 \$	Previously reported 2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Depreciation of property, plant and equipment	-	58,979
Depreciation of plant and equipment	42,901	-
Depreciation of right-of-use assets	16,078	-
OPERATING CASH FLOWS BEFORE CHANGES IN WORKING CAPITAL		
Increase/(decrease) in contract liabilities	(8,100)	-
Increase/(decrease) in trade and other payables	38,298	30,198



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