



Suicide Prevention Centre

Annual Report 14/15

VISION

To be the premier organisation in suicide prevention

MISSION

To be an available lifeline to anyone in crisis

CONTENTS

FOREWORD BY THE CHAIRMAN	04
THE EXECUTIVE DIRECTOR'S MESSAGE	05
CLIENT SERVICES	07
Crisis Support	08
Specialist Counselling	09
Hotline Service	11
Email Befriending	13
LOSS Programme	15
Healing Bridge	18
Research	19
TRAINING	20
Professional Training	20
Training For Youths	21
Customised Training	22
Talks and Workshops in Mandarin	23
COMMUNITY OUTREACH AND PUBLICITY	24
Youth Outreach	24
Community Outreach	26
International Outreach	30
VOLUNTEER MANAGEMENT	31
THE ORGANISATION	37
DONORS AND FUND-RAISING ACTIVITIES	41
FINANCIAL REPORT	46
GOVERNANCE EVALUATION CHECKLIST	80

FOREWORD BY THE CHAIRMAN

In 2014, SOS was transferred from the National Council of Social Service's Children, Youth & Family Services department to the newly set-up Mental Health Services department. While we used to be listed as 'Samaritans of Singapore – a hotline service', NCSS now describes SOS as an organisation focusing on suicide intervention and management. This recognition of our holistic work also shows how suicide prevention work is multi-layered and requires various levels to meet the different needs of the clients.

In the next three years, SOS will hence be enhancing and expanding its services. Our strategic plans, which were finalised in 2014, will be implemented in several phases. To this effect, we are recruiting additional staff to support the existing staff who has been juggling with the demanding workload. We have also set up a research arm and recruited our first full-time research staff. Our volunteers continue to man our 24-hour hotline. A special sub-committee comprising of some board members, panel leaders and staff are looking at the recruitment, retention and development of volunteers.

On behalf of the organisation, I would like to express our heartfelt gratitude to President Tony Tan for nominating us as a beneficiary for the President's Challenge 2014. SOS is also grateful to be part of the Care & Share movement. I wish to thank all those who responded to our donation appeals as this important boost to our programme funding could only work with the generous response from the public.

Ms Jessie Quek
Chairman

THE EXECUTIVE DIRECTOR'S MESSAGE

The American novelist Ralph Ellison once said that it takes “a deep commitment to change and an even deeper commitment to grow.” For the past 45 years, SOS has been growing and adapting to the needs of our clients, to the social service sector, and to society in general. This has been possible because of the dedication of the board of management, the staff and the volunteers. Change is constant and we need such greater dedication to grow in that change and persevere.

In the last financial year, we hit a few milestones, strengthened our existing programmes and services, and we are prepared for the years to come.

In November 2014, SOS commemorated the International Survivors of Suicide Loss (ISOS Loss) day for the first time. This annual event allowed family and friends of those who have died by suicide to come together for healing and support. Due to widespread publicity of the event, many survivors we had never reached out to previously contacted us, and many joined the event or came in for grief counselling. ISOS Loss day also helped to fight stigma by raising public awareness on the impact of suicide on survivors.

As a testament to the quality of our training programmes, three SOS workshops in suicide intervention and postvention are now recognised by the Singapore Association for Social Workers (SASW) and Singapore Association for Counsellors (SAC). Counsellors and social workers attending our training can use the experience and learning hours gained as part of their continuing professional education (CPE).

During the review period, we also connected on an international level in Sri Lanka, through our outreach sessions with delegates from Hong Kong, at the American Association of Suicidology's conference in Los Angeles, and through the Befrienders Worldwide. SOS was honoured to be invited by the Ministry of Foreign Affairs (MFA) and the National Council of Social Service (NCSS) to share about suicide prevention in Singapore to a group of delegates from the Arctic Council Permanent Participants. We are very grateful for this affirmation of our work.

As a suicide prevention centre, we work closely with various community partners whom I wish to thank – the Singapore Police Force, Agency for Integrated Care (AIC), Judge Marvin Bay and the staff at Court 22, the Social Service Offices at Kreta Ayer and Bukit Merah, the various Family Service Centres, agencies and voluntary welfare organisations we work with, the hospitals, the schools, and the media.

Special thanks to NTU Adjunct Associate Professor Gerard Gonzales, for giving us the opportunity to reach out to and work with NTU Social Marketing students. We treasure this ongoing collaboration and hope to continue working together in suicide prevention.

SOS is grateful to the Lee Foundation for the generous donation for our IT requirements and the LOSS programme for the next three years. Other generous corporate donors include Great Eastern, Keppel Care Foundation, CapitaLand and StarHub. We wish to thank all the individual donors as well, with a special note of thanks to Mr J.M. Luke for his generosity over the last few years. SOS is also grateful to the Community Chest, the fund-raising and engagement arm of the National Council of Social Service (NCSS), for their affirmation of our work.

Thank you for believing in us! Your generous donation and support inspire us to continue to review and ensure our services remain relevant to our clients.

We are also appreciative of our hotline volunteers who remain committed to manning the calls 24 hours throughout the year. However, keeping the hotline available at night seems challenging over the last two years even with the proliferation of other hotlines manned by professionals.

Special thanks to the volunteer survivors who help to co-facilitate the Healing Bridge. Your commitment to helping others is heart-warming and encouraging. I want to record an appreciation to my staff for their dedication, commitment and united sense of purpose to deliver our services professionally in an ever changing environment.

Last but not least, appreciation to the Board members who strategically put in place plans for the next three years.

Ms Christine Wong
Executive Director

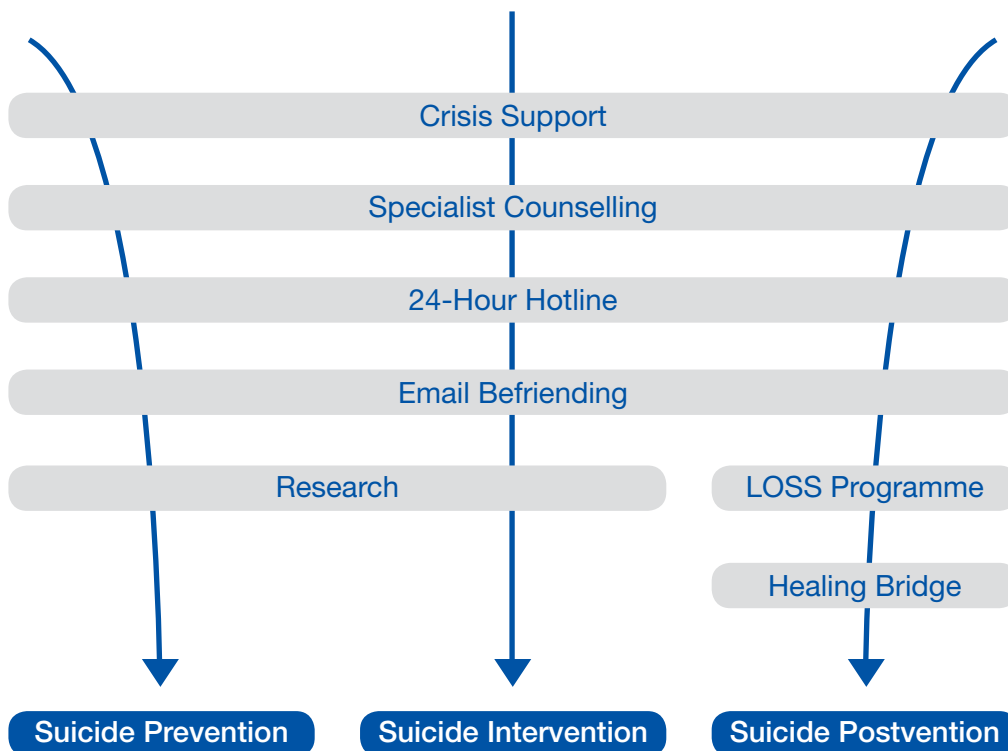
CLIENT SERVICES

As an organisation specialising in suicide-related work, SOS helps clients who are going through a suicidal crisis or who are affected by a suicide loss. Help is rendered through counselling offered by trained professionals. Clients can also get emotional support from our email befriending service as well as from a 24-hour hotline operated by trained volunteers.

SOS has a special programme called LOSS (Local Outreach to Suicide Survivors) that reaches out to, and makes first contact with suicide survivors or people who have lost loved ones to suicide. A support group called Healing Bridge offers peer support to these suicide survivors.

SOS collaborates with community partners to provide crisis support in suicide prevention, intervention and postvention work. They include the police, hospitals, community agencies as well as concerned third parties. SOS also acts as a resource for agencies that need to consult on cases concerning a suicide crisis or suicide death.

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





CRISIS SUPPORT

When SOS receives referrals from the police or other parties, we initiate contact with the persons-at-risk to offer support. Crisis support and case follow-up is done by professional staff via outgoing calls, emails and SMSes

Clients who required crisis support and case follow-up included suicidal callers and writers who contacted SOS, as well as clients referred by the police and concerned others.

In the current review period, 4,291 calls were made by professional staff to clients who needed immediate or additional support to cope with the crisis they were going through. 720 emails were initiated to clients with suicide risk as part of follow-up. 3,059 SMSes were sent in total; clients have indicated that the SMSes serve as visual reminders to contact SOS when they need support, and the SMSes also remind them that someone cares.

In addition to the referrals from community partners, SOS staff provided 11 consultations to schools, Voluntary Welfare Organisations, as well as private organisations during the review period.

Table 1: Follow-up Crisis Support

Contact Type	Apr '12 – Mar '13	Apr '13 – Mar '14	Apr '14 – Mar '15
Follow-up by Calls	3,500	4,159	4,291
Follow-up by Emails	299	413	720
Follow-up by SMS	2,059	2,507	3,059

3%

increase in
follow-up calls.

74%

increase in
follow-up emails.

22%

increase in
follow-up
SMSes.



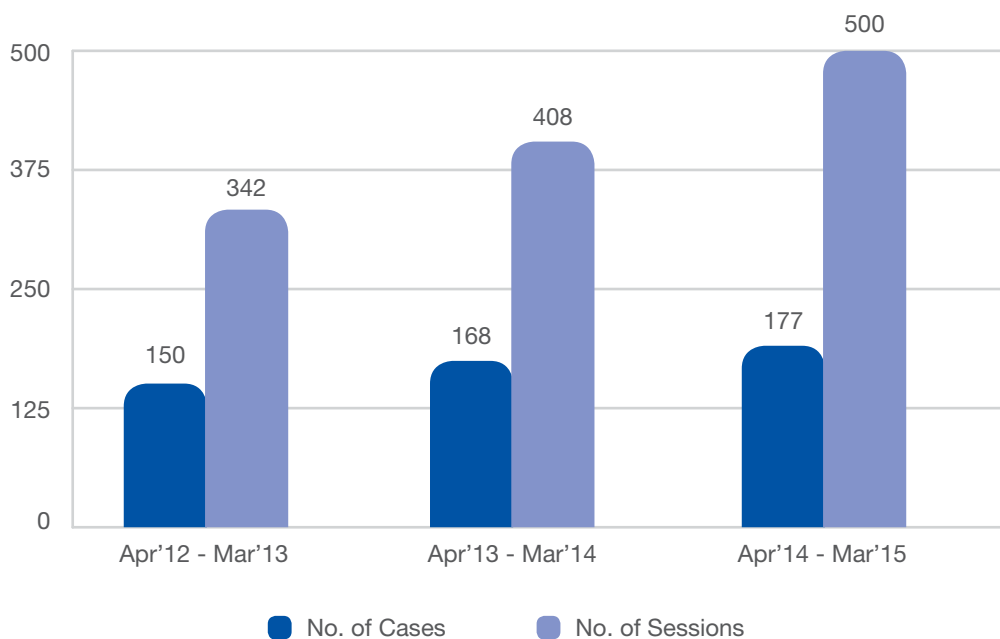
SPECIALIST COUNSELLING

Some clients need the support and intervention of trained professionals. The SOS counselling service is provided by in-house staff who are counsellors, psychologists or social workers.

The financial year showed a total of 177 cases, 147 of which were new cases. 500 counselling sessions were conducted in all.

Of the 177 clients, 35% were suicide survivors who needed grief counselling. Suicide ideation was found in a majority (60%) of the suicide survivors who went through counselling.

Figure 1: No. of Counselling Cases and Sessions



5%

increase in new cases.

23%

increase in counselling sessions.

Table 2: Profile of Counselling Clients by Gender

Gender	Apr '12 – Mar '13	Apr '13 – Mar '14	Apr '14 – Mar '15
Female	93	119	103
Male	57	49	74
Total	150	168	177

Most common problems presented by male as well as female clients who went through counselling were related to mental health, suicide grief and crisis triggers. Other common problems included finance-related issues and challenges on the home front for male and female clients respectively.

It was also noted that a number of suicidal clients below 20 years old were not connected to any form of help when they approached SOS. Many of these young clients expressed worries about how their parents or schools would react if they were to disclose their suicide ideation.



HOTLINE SERVICE

1800-221-4444

The 24-hour SOS hotline provides round-the-clock confidential emotional support by trained volunteers. Professional staff supervise the volunteers and follow up on critical cases.

Table 3: Incoming Calls

Contact Type	Apr '12 – Mar '13	Apr '13 – Mar '14	Apr '14 – Mar '15
Calls with Suicide Risk	7,252	6,994	7,392
Other Crisis Calls	16,766	15,237	13,414
Regular Calls	15,292	15,231	18,172
Total Incoming Calls	39,310	37,462	38,978

During the review period, the 'Suicide Question' was posed in 20,073 calls (51% of incoming calls) to check the suicide risk of our callers. Callers expressed suicidal ideation or plans in 7,392 calls (37%) of the 20,073 calls where the 'Suicide Question' was asked. Of the calls with suicide risk, 925 incoming calls were assessed to be of high or medium risk.

Apart from the callers who were feeling suicidal or in crisis, there were also callers who have weak social connections and who were very often struggling with mental health issues. 47% of the total incoming calls, or an average of 50 calls a day, were from such regular callers. Many of these regular callers were dependent on the SOS hotline for some form of social and emotional contact.

6%

increase in calls with suicide risk.

12%

decrease in other crisis calls.

19%

increase in regular calls.

Table 4: Profile of Hotline Clients by Gender

Gender	Apr '12 – Mar '13	Apr '13 – Mar '14	Apr '14 – Mar '15
Male	18,107	17,325	19,599
Female	20,970	20,018	19,161
Unknown	233	119	218
Total	39,310	37,462	38,978

Male callers **outnumbered** female callers.

Figure 2: Percentage Breakdown of Problems Presented in Incoming Calls

Relationship: Marital, family, romantic, other types of relationships (e.g., work related) and concern for a third party.

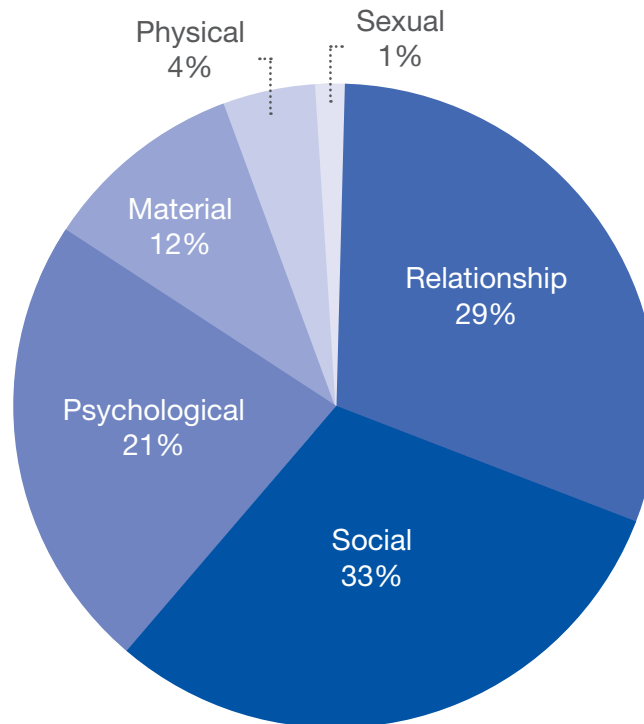
Social: Difficulties coping with loneliness and isolation, studies, family violence, gambling, old age, care giving and internet related issues.

Psychological: Suicide grief, grief from other losses, addiction, life stage issues and other mental health issues.

Material: Financial problems, employment issues, accommodation issues and legal matters.

Physical: Health and medical problems.

Sexual: Sexual health, sexual identity and other sexual related concerns.



Most common problems presented by male and female callers included loneliness and mental health issues. Many male callers also spoke about financial and debt issues, while female callers presented challenges with their family relationships.

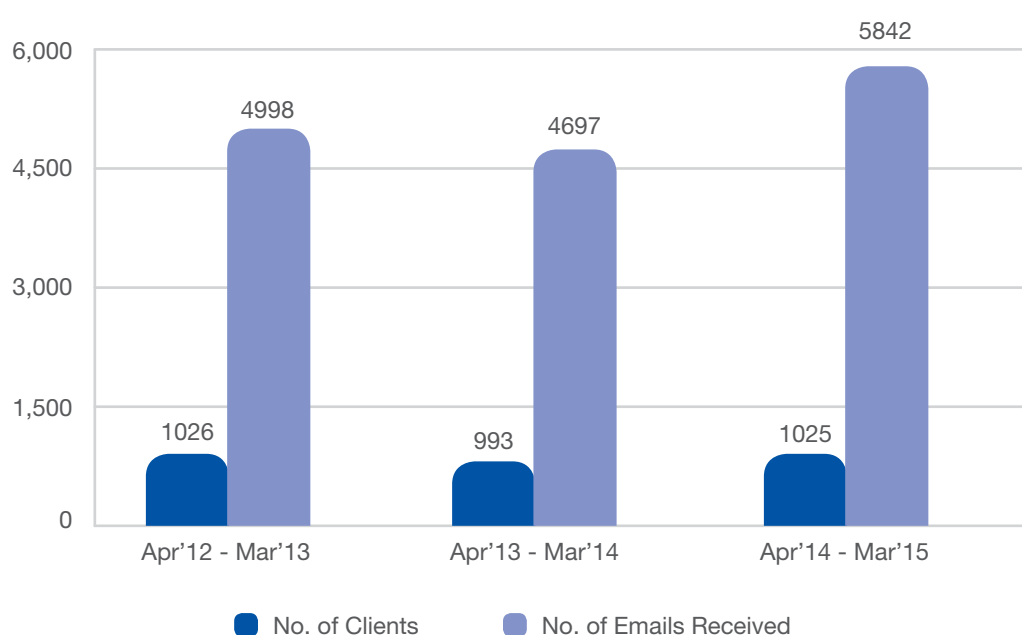


EMAIL BEFRIENDING

pat@sos.org.sg

The SOS Email Befriending service was set up in 2003 as an alternative avenue of emotional support to those in distress. Response time is within 2 working days. As this is not a 24-hour service, people in immediate crisis are encouraged to call our 24-hour hotline.

Figure 3: No. of Email Clients and Responses



During the review period, we received 5,842 emails from 1,025 clients. Of the clients who disclosed their age, 74% were below the age of 30.

More than half of our email clients (56%) presented some suicide risk, with many of them under the age of 30.

This mode of seeking support appeared to be favoured by females who formed 68% of the clients whose gender is known.

Table 5: Profile of Email Clients by Gender

Gender	Apr '12 – Mar '13	Apr '13 – Mar '14	Apr '14 – Mar '15
Male	377	302	290
Female	590	581	608
Unknown	59	110	127
Total	1,026	993	1,025

24%
increase in
emails received.

74%
of clients were
below the age
of 30.

56%
of email
clients present
suicide risk.

Figure 4: Percentage Breakdown of Problems Presented in Emails

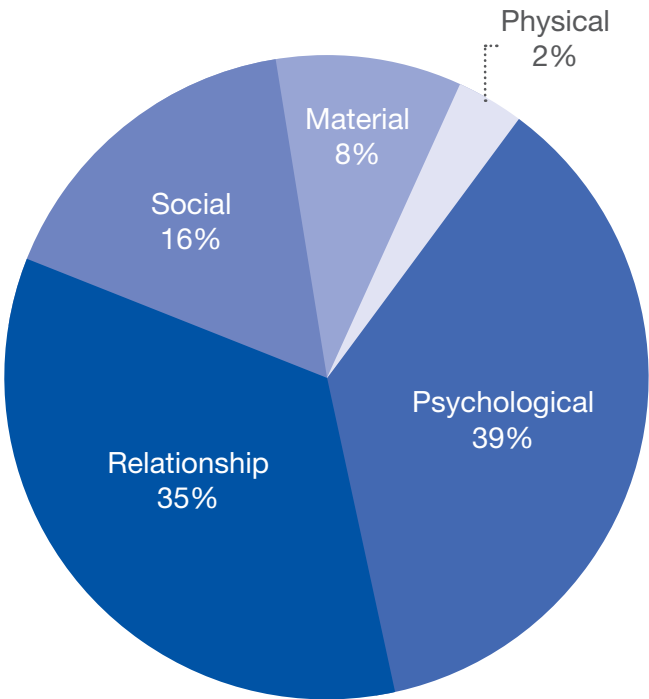
Relationship: Marital, family, romantic, and other types of relationships (e.g., work related).

Social: Difficulties coping with loneliness and isolation, studies, old age and care giving issues.

Psychological: Suicide grief, grief from other losses and addiction to gambling/ alcohol and other mental health issues.

Material: Concerns over employment and accommodation problems, debt and legal difficulties.

Physical: Heath and medical problems.



Loneliness, mental health issues and difficulties with family relationships were commonly presented problems experienced by male and female email clients. Many male clients also wrote about their struggles with managing crisis triggers, while female writers often cited worries about exams.



LOSS PROGRAMME

The Local Outreach to Suicide Survivors (LOSS) is a special outreach programme launched on 1 June 2006 to provide emotional support and information to next-of-kin (NOKs) or loved ones affected by a suicide death. Research has shown that suicide survivors are themselves at higher risk of suicide. When a suicide happens and SOS receives a referral, a team of volunteer(s) and/or professional staff trained in grief work reach out to the grieving family and friends. The activation of a LOSS team to the suicide site, mortuary or residence usually marks the start of our work with the grieving families.

Table 6: No. of LOSS Referrals

Police Division	No. of LOSS Referrals		
	Apr '12 – Mar '13	Apr '13 – Mar '14	Apr '14 – Mar '15
Total Police Referrals	137	110	90
Ang Mo Kio	45	30	30
Bedok	12	7	12
Central	6	8	6
Clementi	28	25	17
Jurong	15	25	9
Tanglin	29	15	16
Criminal Investigation Dept.	1	0	0
Police Psychological Unit	1	0	0
Others *	20	23	27
Total Referrals	157	133	117

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

Table 7: No. of LOSS Activations

	Apr '12 – Mar '13	Apr '13 – Mar '14	Apr '14 – Mar '15
Number of Activations	97	77	64

17%

decrease in
number of
activations.

The number of activations decreased as a result of a decrease in the number of referrals from the police. On the average, SOS followed-up on two survivors or NOKs per LOSS case.

Table 8: Profile of LOSS Cases by Gender

	Apr '12 – Mar '13	Apr '13 – Mar '14	Apr '14 – Mar '15
Male	100	89	71
Female	57	44	45
Unknown	0	0	1
Total	157	133	117

Table 9: Profile of NOKs by Gender

Gender of NOKs	Apr '12 – Mar '13	Apr '13 – Mar '14	Apr '14 – Mar '15
Male	115	119	111
Female	182	140	130
Total	297	259	241

On top of the activations, and in addition to the follow-up work for each of these referrals, care cards were also sent to suicide survivors as part of our outreach. These were usually sent during the anniversary of their loss or festive periods which could be particularly difficult times. Care cards were also sent to keep in touch with clients who might need support at a later stage of their grief journey.

Table 10: No. of Care Cards

	Apr '12 – Mar '13	Apr '13 – Mar '14	Apr '14 – Mar '15
Number of Care Cards	68	116	130

INTERNATIONAL SURVIVORS OF SUICIDE (ISOS) LOSS DAY

In conjunction with International Survivors of Suicide (ISOS) LOSS Day on 22 November 2014, SOS organised a gathering for suicide survivors. This was the first time SOS participated in this annual event. The event was a platform for survivors to understand more about their grief and to interact with others who shared similar experiences.

30 survivors attended and watched the screening of a short film titled The Journey. This film was specially produced by the American Foundation for Suicide Prevention for ISOS LOSS Day 2014. As part of remembering their loved ones, survivors also “planted” a flower in memory of who they lost.



HEALING BRIDGE

The Healing Bridge (HB) is a suicide bereavement support group for those who have lost a loved one to suicide. It provides a safe place for survivors of suicide to express their struggles and receive support from each other. In meeting other survivors, they also learn self-care strategies to cope with their grief. The support group is facilitated by professional staff and volunteer facilitators, who are survivors themselves.

Table 11: No. of Survivors Attending HB

	Apr '12 – Mar '13	Apr '13 – Mar '14	Apr '14 – Mar '15
Total Number of HB Members	30	30	30
New Members	11	13	13

During the review period, 11 sessions of Healing Bridge were held for the English-speaking group and 10 sessions for the Chinese-speaking group. 30 members attended at least one session. About two-thirds of the members belong to the English-speaking group.

We had 13 new members who joined us within the review period. Five of them joined the Healing Bridge support group after attending ISOS LOSS Day and learning more about SOS services for survivors. The others were existing counselling clients.

Table 12: Profile of HB Clients by Gender

Gender	Apr '12 – Mar '13	Apr '13 – Mar '14	Apr '14 – Mar '15
Male	10	7	10
Female	20	23	20
Total	30	30	30



RESEARCH

To further strengthen evidence-based practice, SOS set up its own research arm in 2014 to look into information and findings that can aid local suicide prevention and intervention work.

Planning and discussion for the research work to be done started in 2014, and SOS hired its first full-time research staff in March 2015. Professional staff also assist in the collation of information on suicide deaths from the Coroner's Court. SOS is working towards presenting its findings in upcoming conferences, such as the International Conference on Social Work in Health and Mental Health in 2016.

Set up research
arm to strengthen
**evidence-
based
practice.**



TRAINING

SOS conducts a range of training programmes for professionals, schools and other organisations to impart knowledge and skills on suicide prevention, intervention, and postvention. Bespoke workshops are also designed to address the needs of different groups and institutions. All training programmes are conducted by SOS staff, comprising trained practitioners with local experience of working with suicidal clients and suicide survivors.

PROFESSIONAL TRAINING

A new milestone was achieved as the professional training programmes by SOS were recognised by the Singapore Association for Social Workers (SASW) and Singapore Association for Counsellors (SAC) as continuing professional education (CPE) courses. As of June 2014, the Suicide Intervention Skills Workshop (SISW), Suicide Postvention Skills Workshop (SPSW) and the newly-launched Clinical Skills in Suicide Work (CSSW) are accepted for the renewal of accreditation and membership status at 1 CPE credit per hour.

During the review period, SOS organised different skills-based workshops for professionals such as counsellors, social workers, psychologists, case-managers and front-line service staff members, who might come into contact with clients at risk of suicide or affected by suicide. A series of workshops were also conducted in September, in conjunction with the annual World Suicide Prevention Day which falls on 10 September. Workshops conducted during the review period include:

- Gatekeepers Intervention Skills Workshop (GISW)
1-day (7 hr) workshop that equips frontline staff, counselling and social work students with basic knowledge and skills in suicide prevention.
- Suicide Intervention Skills Workshop (SISW)
2-day (14 hr) workshop that trains professionals to identify and support clients who may be at risk of suicide.
- Suicide Postvention Skills Workshop (SPSW)
1-day (7 hr) workshop, co-facilitated by a trained survivor and author of the book, “Why? When both my parents took their lives”, that explores the grief journey of survivors and how we can respond to them.
- Clinical Skills in Suicide Work (CSSW)
A new advanced 1-day (7 hr) workshop that builds on the intervention skills acquired during the 2-day Suicide Intervention Skills Workshop (SISW), and enhances participants’ counselling skills in a clinical setting.

Table 13: Professional Training

Topic (Duration)	Participants	No. of workshops	Attendance
Gatekeepers Intervention Skills Workshop	Professional staff from VWOs, Singapore Police Force (SPF) & other relevant organisations.	3	52
Suicide Intervention Skills Workshop		4	107
Suicide Postvention Skills Workshop		2	33
Clinical Skills in Suicide Work		1	11
Total		10	203

“Video presentation and role playing were helpful as it allow us to practice our skills. It was fun learning. Keep up the good work!”

“Very well-conducted workshop, with good structure of activities. Trainers were awesome in engaging the class. Would recommend to colleagues.”

TRAINING FOR YOUTHS

SOS recognises the need to engage and train young people to reach out to their peers who may be at risk. During the review period, a range of workshops were conducted for youth peer leaders of various ages in this effect.

- Emotional First Aid (EFA) Workshop

A 60- to 90-min small group skills-based workshop on providing emotional support to peers in distress

- Gatekeepers Intervention Skills Workshop (GISW)

A series of three or four sessions totalling to 7-hours to equip youth participants with basic knowledge and skills in suicide prevention

- Suicide Awareness – Identifying and Supporting Youth at Risk

A customised 3.5-hour session to enhance youth participants’ understanding and awareness about suicide

Table 14: Training for Youths

Topic (Duration)	Educational Institution	No. of workshops	Attendance
Emotional First Aid Workshop	<ul style="list-style-type: none"> ▪ Deyi Sec School ▪ Unity Sec School ▪ ITE College Central ▪ Anderson junior College 	14	252
Gatekeepers Intervention Skills Workshop	<ul style="list-style-type: none"> ▪ Singapore Management University (SMU) 	2	23
Suicide Awareness: Identifying and Supporting Youth at Risk	<ul style="list-style-type: none"> ▪ Yale - NUS 	1	21
Total		17	296

“This workshop is very informative. It has told me to stay alert to help my fellow schoolmates in trouble”

“Thank you for making my Saturday in school worth it”

CUSTOMISED TRAINING

Upon request, SOS conducts customised training workshops for various groups and institutions. The objective was to prepare and equip the participants, including adult learners who were taking counselling diploma courses, with appropriate knowledge and skills that would be applicable in their area of work.

Table 15: Customised Training

Topic (Duration)	Organisation	No. of sessions	Attendance
Attending to Suicide Crisis Caller (7 hr)	Credit Counselling Singapore (CCS)	1	26
Handling Suicide Crisis Calls (3 hr)	Agency for Integrated Care (AIC) – Singapore Silver Line	1	20
Managing a Suicide Crisis on the Helpline (7 hr)	Singapore Police Force – Police Psychological Services Division (PPSD)	1	19
Suicide Awareness (3 hr)	Wicare	1	25

Suicide Awareness – Handling Suicidal Calls (2 hr)	Association of Women for Action & Research (AWARE)	1	15
Suicide Awareness for teachers (2.5 hr)	North View Sec School	1	70
Suicide Prevention (3 hr)	Singapore Police Force	4	72
Suicide Prevention & Crisis Management (6.5 hr)	Executive Counselling and Training Academy (ECTA) - Graduate Diploma of Social Science in Professional Counselling	2	91
Working with Special Populations – Working with People with Suicidal Tendency (3 hr)	Nanyang Polytechnic - Advanced Diploma in Counselling	1	26
Total		13	364

“Great session! Trainers are experienced, competent and are generous with sharing their knowledge. Good job!”

“Very informative and well-presented.”

“Positive and enriching to my personal knowledge. Thank you for the insightful sharing”

TALKS AND WORKSHOPS IN MANDARIN

During the review period, SOS continued to conduct suicide awareness workshop in Mandarin to cater for wider range of participants.

Table 16: Talks and Workshops in Mandarin

Topic (Duration)	Organisation	No. of sessions	Attendance
Suicide Awareness (2.5 hrs)	Care Corner Counselling Centre	1	45
Total		1	45

“Good learning ground about suicide. Benefitted me a lot.”

“After attending the workshop, I have a more in-depth understanding of suicide. Thank you for the sharing!”



COMMUNITY OUTREACH AND PUBLICITY

Our community outreach and publicity efforts are guided by three main objectives:

1. To let people in crisis, thinking of suicide, or affected by suicide know that it is okay to get help, and know where and how to get help.
2. To raise suicide awareness in the general community because suicide prevention is everybody's business.
3. To draw on the community for volunteers, donors, and other forms of support.

YOUTH OUTREACH

POSTCARDS TO SCHOOLS

SOS embarked on an island-wide outreach project to raise awareness of the warning signs of suicide and to encourage young people to reach out for help when they have difficulties coping.

Over 203,000 postcards were distributed to various educational institutions. The postcards showed an award winning ambigram. Two other ambigrams were produced as part of our 'Hidden Pain' campaign in 2013. When rotated 180 degrees, the words 'I'm fine' on the postcard turn into 'Save Me', reflecting how some people put on a façade to hide their pain. It delivers a strong message that we all need to be attentive to the subtle signs of emotional pain among our loved ones.

141 secondary schools, mixed level schools and junior colleges participated in this project of giving one postcard to each of their students. Three ITE Colleges as well as two polytechnics also helped to distribute the postcards to their students.

"This may be just a postcard but the message it is conveying is very impactful and may even save the life of our young students and/or even their family members."

– Ms Christine Chua,
School Counsellor

COLLABORATIONS WITH EDUCATIONAL INSTITUTIONS

During the review period, SOS collaborated with several educational institutions to include suicide prevention as part of the students' projects or assignments, providing the opportunity to raise suicide awareness among the youths.

In line with World Suicide Prevention Day in September 2014, around 80 students undertaking the Diploma in Communications & Media Management at Temasek Polytechnic produced 90-seconds long audio docu-drama to raise suicide awareness. The top five students were given special certificates of appreciation and their work was shared with the public on the SOS website.

SOS also worked closely with Nanyang Technological University for the course 'Social Marketing: Making This World a Better Place'. Over three consecutive semesters, six groups of students were either assigned or volunteered to do their social marketing project on issues identified by SOS. Some of the issues included youth suicide, how to promote help-seeking behaviour among the elderly, and volunteer recruitment and retention. The students devised very creative and innovative social marketing plans, some of which may be used in the next financial year.

SCHOOL ROAD SHOWS

SOS participated in Pioneer Junior College's Mental Wellness Campaign on 30 April 2014. Besides distributing brochures and tissue packs (with SOS hotline and email listed), SOS introduced a fun interactive activity to promote mental wellness – DIY Stress Balls. With just corn flour and balloons, students and teachers were shown how to make their own stress balls. They were then encouraged to write a positive and encouraging message on the stress balls they handmade, and exchange it with a classmate.

SOS also distributed 480 notebooks during ITE College Central's roadshow in January 2015.

AWARENESS TALKS

SOS conducted several awareness talks for students to promote mental well-being, share some healthy coping skills, and raise suicide awareness.

During the review period, SOS developed a new talk targeted at post-secondary level students. The talk, titled Working Out Our troubles (WOOT), focus on the overwhelming emotional and physical turmoil that teenagers experience and overcoming them.

Table 17: Awareness Talks for Schools

Topic (duration)	Educational institution	No. of sessions	Attendance (approx)
Emotional First Aid Talk (0.5 – 0.75 hr)	▪ Deyi Sec School	1	280
	▪ Kent Ridge Sec School	1	1,100
	▪ Pei Hua Sec School	2	1,000
	▪ North View Sec School	1	400
	▪ Regent Secondary School	2	1,000
Working out our Troubles (0.5 hr)	▪ Millennia Institute	2	950
A Friend in need is a Friend indeed: How to help a Friend (0.5 hr)	▪ Pioneer Junior College	1	2
Suicide Awareness Talk (3 hr)	▪ LASALLE College of the Arts	1	18
Total		11	4,750

COMMUNITY OUTREACH

MASS MEDIA

SOS worked closely with the media to raise suicide awareness in the community and to reach out to people in crisis. During the review period, SOS was interviewed by various newspapers, magazines, television, and radios. SOS also wrote to The Straits Times Forum on two occasions to share about volunteering and the role of the community in suicide prevention. The SOS hotline number and email befriending were also mentioned in other suicide related articles.

Table 18: SOS in the Mass Media

Date	Media	Title of article
Newspapers and news websites		
April 2014 issue	Teens Magazine	My Best Friend Jumped to her death – by Lee Ann, author of book Letters to Aly: Surviving my BFF's Suicide
30/7/14	Yahoo! Singapore	Family disconnect drives young Singaporeans to suicide
30/7/14	Channelnewsasia.com	Family issues top problems faced by suicidal youths
31/7/14	The Straits Times	Suicide dip from 20-year high to 422
31/7/14	Today and Today Online	Rise in proportion of youth committing suicide
31/7/14	Lianhe Zaobao	青少年自杀案例上升
31/7/14	My Paper	Young people risk death by smart phone
31/7/14	Malay Mail Online	Family disconnect drives young Singaporeans to suicide (article by Agence France Press)
16/9/14	The New Paper	Don't despair, share
17/9/14	The New Paper	Caregivers need help too
20/9/14	The Straits Times	More going online for counselling help
30/9/14	The New Paper	SOS: They need professional help
1/10/14 - 7/10/14	ZbComma, a weekly Chinese newspaper for students	正视精神疾病 青春不再烦忧
1/11/14	The Straits Times (also reproduced on AsiaOne.com)	Rising concern for those left behind after suicide
11/12/14	The Straits Times – Mind Your Body (also reproduced on AsiaOne.com – Your Health)	The dark side of eating disorders

25/1/15	The Sunday Times (also reproduced on AsiaOne.com)	More young people seek help for depression
15/2/15	The Straits Times (also reproduced on AsiaOne.com)	Hard to pin down social costs of IRs
TV		
30/7/14	<ul style="list-style-type: none"> • Channel 5 news • Channel News Asia • Channel 8 news • Channel U news 	News
Radio		
14/8/14	93.8Live	Parenting Made Easy
8/11/14	Europe 1	Les Carnets du Monde

WEBSITE AND OTHER COLLATERALS

During the review period, SOS revamped its website to enhance user experience and to provide more information to the public. The new website included features such as a quiz, enhanced enquiry and feedback forms, a news feed, and a subscription option for the public to receive regular updates from SOS.

To inform the public of the services SOS provides and raise awareness of the warning signs of suicide, SOS distributed outreach and publicity materials (posters, tissue packs, brochures, postcards, and notebooks) to various organisations, educational institutions, and members of the public. Some of these outreach projects included the distribution of 1,500 brochures at blocks 1, 2, 3, 4, 5, 6, 7 Everton Park, and at blocks 4, 5, 6, 7 Tanjong Pagar Plaza, and the distribution of 1,000 SOS postcards at Nanyang Technological University, Temasek Poly, and *Scape as part of EmbracedSG, a project organised by a group of students.

TALKS AND SHARING SESSIONS

Various talks for different audiences were conducted to raise public awareness in the wider community.

Table 19: Awareness Talks in the Community

Topic (Duration)	Organiser	No. of sessions	Attendance (approx)
Suicide Awareness Talk (3 hr)	Singapore After-Care Association	1	24
Suicide Awareness (3 hr)	Singapore Police Force	2	116
Community Wellness – Together we can make it happen (1 hr)	Singapore Mental Health Conference 2014 - Health Promotion Board (HPB), Institute of Mental Health (IMH), Agency for Integrated Care (AIC), National Council of Social Service (NCSS) and Social Service Institute (SSI)	1	500
Total		4	640

During the review period, SOS also conducted sharing sessions for different groups of people on the importance of suicide prevention in the community and of the services that SOS provides.

Table 20: Outreach in the Community

Topic (Duration)	Organiser	No. of sessions	Attendance (approx)
The role of SOS in Suicide Prevention (2 hr)	Nanyang Polytechnic	1	52
Social Service Agency Visit (1.5 hr)	National University of Singapore (NUS)	2	29
The Role of SOS in Suicide Prevention (1.5 hr)	Nanyang Technology University	3	148

The role of SOS in Suicide Prevention (45 min)	Geylang Serai Community Mental Health Task Force	1	30
SOS Services – SPF/SOS Collaboration (40 min)	Bedok Police Division	1	45
Sharing by SOS (2.5 hr)	Agency for Integrated Care (AIC)	1	65
Suicide Prevention in Singapore – The SOS Experience (2 hr)	Khoo Teck Puat Hospital (THRIVE!)	1	24
Total		10	393

INTERNATIONAL OUTREACH

SOS was invited to speak at the South Asia Regional Training Workshop in October 2014. The event was held in Colombo, Sri Lanka, and organised by the Sri Lanka Sumithrayo to commemorate their 40 years of service. SOS shared about its work in Singapore, with a particular focus on its postvention work. Apart from SOS, other invited speakers included Samaritans UK, Befrienders Serbia, and Befrienders India. The conference was attended by about 90 Befrienders from different parts of Sri Lanka, India, and Bangladesh.

In November 2014, SOS shared about suicide prevention in Singapore as part of a presentation organised by the Ministry of Foreign Affairs and the National Council of Social Services (NCSS) for a group of foreign delegates from the Arctic Council Permanent Participants. The event was part of a study visit by senior representatives of organisations that represent the indigenous communities in the Arctic, including the Aleut International Association, the Arctic Athabaskan Council, the Russian Association of Indigenous Peoples of the North, Siberia and Far East (RAIPON), and the Saami Council. They were also accompanied by the Arctic Council Indigenous Peoples' Secretariat.

SOS also presented on its work in suicide prevention to a group of 20 delegates from various organisations in Hong Kong. The study tour was organised by the Hong Kong Social Workers Association and the Singapore Association of Social Workers.

Three SOS staff attended the American Association of Suicidology (AAS) 47th Annual Conference in April 2014, held in conjunction with the 26th Healing after Suicide Conference organised by AAS and the American Foundation for Suicide Prevention (AFSP). It was an opportunity to network with various suicide prevention centres from different states and countries. The 4-day event was held in Los Angeles, California, USA.

SOS was also featured in Befrienders Worldwide newsletter on two occasions, where information on key SOS activities and events were shared.

VOLUNTEER MANAGEMENT

Volunteer management involves recruitment, training, development, and retention of our volunteers, who man our hotline on a 24/7 basis.

Table 21: SOS Volunteers (as at 31 Mar '15)

Category	No. of Volunteers as at 31 Mar '15
Full-fledged volunteers.	184
New volunteers undergoing pre-service training.	36

PROFILE

Table 22: Profile of Volunteers

	No.	%
Sex		
Male	67	30.5
Female	153	69.5
Age		
23-29	8	3.7
30-39	42	19.1
40-49	63	28.6
50-59	55	25.0
>59	52	23.6
Nationality		
Singaporean	182	82.7
Singapore PR	23	10.5
Others (e.g. Filipino, British)	15	6.8

Years of Service		
<1	53	24.1
1-5	70	31.8
6-10	36	16.4
11-15	17	7.8
16-20	13	5.9
21-25	10	4.5
>25	21	9.5
Occupation		
Professional	56	25.5
Managerial/Admin	45	20.5
Service/Sales	8	3.6
Technical	2	0.9
Self Employed	33	15
Homemaker	24	10.9
Retired	25	11.4
Others	27	12.2
Ethnic Group		
Chinese	178	80.9
Malay	1	0.5
Indian	27	12.2
Eurasian	1	0.5
Caucasian	11	5
Others (e.g. Filipino)	2	0.9
Languages / Dialects Spoken Other than English		
Mandarin	120	54.5
Malay	22	10
Tamil	12	5.5
Hindi	8	3.6
Cantonese	50	22.7
Hokkien	67	30.5
Teochew	28	12.7
Others (e.g. Tagalog, French, Italian etc)	22	10

Note: Some volunteers speak more than one language or dialect. All volunteers must be able to speak in English

More than
75%
aged 40 years
old and above.

44.1%
of the volunteers
have been with
the organisation
for more than
5 years. About
ONE-FIFTH
of them has
volunteered in
SOS for more
than 25 years.

VOLUNTEER RECRUITMENT CAMPAIGN

SOS conducts various volunteer recruitment campaigns all year round to ensure that a pool of trained volunteers is available to man the 24-hour hotline. Various organisations and agencies help to advertise SOS's volunteer recruitment needs by displaying SOS posters, distributing brochures, or advertising through online media.

The mass media and online media were also engaged in SOS's volunteer recruitment efforts. These included the following:

- An SOS volunteer recruitment ad was featured in TODAY newspaper on 2 May 2014.
- SOS approached MediaCorp radio station 983Live to interview a hotline volunteer for its segment 'They are Making a Difference'. The 5-min interview was broadcasted at 6.20am, 11.50am, 1.50pm, and 10.40pm on 10 July 2014. The interview was subsequently made available on 938Live's YouTube channel.
- SOS was featured on an article, 'Start your year with fun and purpose', on the front page of The Straits Times Classified on 31 December 2014. The article encouraged the public to start the New Year by committing to regular voluntary work.
- SOS volunteer recruitment ads on Facebook from mid September to December 2014 were sponsored by an individual.

SOS successfully applied for Google Ad Grants and deployed always-on search engine marketing (SEM) as part of our volunteer recruitment campaign.

VOLUNTEER PRE-SERVICE TRAINING

As part of the volunteers recruitment exercise, two potential volunteers briefing (PVB) sessions were conducted on 3 May and 1 November 2014, where they found out more about SOS services, requirements, and expectations of SOS volunteers. Shortlisted candidates were then interviewed and selected.

During the review period, two rounds of pre-service trainings were held in July 2014 and January 2015. A total of 47 trainees attended the Phase 1 training, where basic knowledge and phone skills were taught. 31 proceeded to Phase 2 of the training where they applied the skills learnt. Most of those who withdrew from the training struggled in applying the skills essential to SOS volunteer work. Others who withdrew expressed difficulties in meeting the time and training commitments.

A total of 17 provisional members from the previous year's training batches completed Phase 3 Advance Training and went on to become full-fledged SOS volunteers.

VOLUNTEER DEVELOPMENT

Every year, SOS offers a wide range of training programmes to enhance the efficacy of the volunteers. In this review period, SOS continued to provide in-house training conducted by professional staff and external trainers.

The Reflective Practice Workshop was introduced to the volunteers as part of their personal development during this review period. This workshop aimed to improve the way volunteers work, and also to increase their self-awareness and confidence. As many volunteers found this workshop to be useful, it was subsequently conducted again so as to cater to more volunteers.

Table 23: Volunteers Continuing Training by Staff

Programme	No. of sessions	Attendance
Suicide Intervention Workshop Part 1(A)	2	32
Suicide Intervention Workshop Part 1(B)	2	32
Suicide Intervention Workshop Part 2	1	14
Suicide Postvention Workshop	2	35
Case Conference- Understanding & Responding to Callers who are struggling with Psychiatric Issues	1	27
EB refresher/sharing	1	5
Greens Touchbase session	2	19

Table 24: Volunteers Continuing Training by External Trainers

Programme	Trainer & Organisation	No. of sessions	Attendance
LOSS: Roles of Forensic Dept & State Coroner Court	Dr George Paul Consultant Pathologist, Forensic Medical Centre, Health Sciences Authority Judge Marvin Bay District Judge, Subordinate Court	1	21
LOSS: Role of Police	DSP Gail Wong Head of Department , Criminal Investigation Department, Singapore Police Force	1	19
Reflective Practice Workshop – Part 1	Ms Linda Bruce Author & University Lecturer in UK	4	76
Reflective Practice Workshop – Part 2	Ms Linda Bruce Author & University Lecturer in UK	1	12
Understanding & Overcoming Grief	Dr Gilbert Fan Co-Chair for Patient Support and Master MSW of Department of Psychosocial Oncology, National Cancer Centre	1	30

Various social activities were also organized to encourage bonding between the volunteers, in hope of creating a greater sense of belonging to the organization. Project Seed, one of the initiatives for volunteers' retention, was initiated during the review period. The project started with three pilot groups and a review will be conducted in FY15/16 to evaluate the effectiveness of this project.

Table 25: Social and Other Activities

Programme	No. of sessions	Attendance
First Blue Anniversary	2	21
Culinary Sharing	1	4
Family Day 2014	1	48
44th Annual General Meeting (AGM)	1	70
Turning Blue Party	1	37
Project Seed Briefing	1	37
Volunteer Appreciation Night 2014	1	104
Project Seed - Diamond Group	1	9
Project Seed - Evergreen Group	1	8
Project Seed - Bumblebee Group	2	19

THE ORGANISATION

PATRON

Mr Lawrence WONG
Minister for Culture, Community and Youth and
Second Minister for Ministry of Communications and Information

HONORARY MEMBER

Mr S R NATHAN
Sixth President of the Republic of Singapore

BOARD MEMBERS

POSITION	NAME
Advisor	Mr LIM Hui Beng Robert
Chairman	Ms QUEK Lee Nghoh Jessie
Vice Chairman	Ms WONG Su-Wen Claire
Honorary Secretary	Ms LIM Lily
Honorary Treasurer	Ms NG Seok Wah
Members	Mr CHUA Kah Meng Adrian Mrs WOO Shung Han Doreen Ms TAN Elsie Ms LEE Sook Fung
Co-opted Members	Dr WANG Chee Cheng Adrian Dr CHIN Soon Siang Philbert (BBM, PBM) Ms CHUA Wang Soon Ruth

BOARD MEMBERS TRAINING AND DEVELOPMENT

During the review year, SOS board members participated in the following course to increase their knowledge and deepen an understanding of the regulations and governance of non-profit organisations.

Table 26: External Training for Board Members

Date	Programme	Organiser	No. Attended
3/9/2014	MSF-NCSS VWO Briefing on funding requirement	NCSS	1

HR SUB-COMMITTEE

Chairman Ms QUEK Lee Nghoh Jessie

Members Ms WONG Su-Wen Claire
Ms LEE Sook Fung
Ms LIM Suu Kuan
Mr TAN Seng Nan

IT SUB-COMMITTEE

Chairman Mr LIM Hui Beng Robert

Members Mr LEE Jun Kiat
Dr PAVRI Francis
Mr CHANDRASEKHAR Shivram

STRATEGIC PLANNING SUB-COMMITTEE

Chairman Mr LIM Hui Beng Robert

Members Ms WONG Su-Wen Claire
Dr CHIN Soon Siang Philbert (BBM, PBM)
Dr TAN Chue Tin
Ms LIM Suu Kuan

ASSOCIATE MEMBERS

Consultant	Dr CHIN Soon Siang Philbert (BBM, PBM)
Consultant Psychiatrist	Dr TAN Chue Tin Dr WANG Chee Cheng Adrian
Lawyers	Ms LEE Geck Hoon Ellen Mr SIVAGNANARATNAM Sivanesan
Therapists	Ms CHUA Wang Soon Ruth Mr TAN Boon Huat Mrs TOH Juliana

PROFESSIONAL CONSULTANT

IT Consultant	Mr BRUIN Nigel
----------------------	----------------

STAFF MEMBERS

MANAGEMENT

Executive Director	Ms WONG Christine
---------------------------	-------------------

CLIENT SERVICES (INCLUDING LOSS & RESEARCH)

Deputy Director	Ms OOI Ophelia
Manager / Counsellor	Ms GOH Vivien
Supervisor / Clinical Psychologist	Ms WONG Poh Ping
Supervisor / Counsellor	Ms TAN Soo Yui
Counsellor	Ms TJAHJADI Sylvia
Counsellor	Mr YEO Anthony (resigned 13 Mar '15)
Psychologist	Ms E Keren-Happuch
Supervisor / Social Worker (LOSS)	Ms TEO Hui Yi
Social Worker (LOSS)	Mr CHIA Peter
Counsellor (LOSS)	Ms CHUA Anthea

Counsellor (LOSS)	Ms CHAN Samanntha
Counsellor (LOSS)	Ms NG Zanthé (joined 15 Sep '14)
Research Executive	Mr LIM Starion (joined 2 Mar '15)

COMMUNICATIONS/OUTREACH, VOLUNTEER MANAGEMENT & TRAINING

Deputy Director (Volunteer Management)	Mrs TAN-LEE Yoke Yin (resigned 31 Mar '15)
Manager	Ms YAP Serene (joined 2 Mar '15)
Communications Executive	Ms LI WAI SUEN Sarah
Training Coordinator / Volunteer Management Executive	Mr TAY Jeffrey
Volunteer Management Executive	Ms TOH Cindia
Volunteer Management Executive	Ms GAN Lily

HR, FINANCE AND ADMINISTRATION

Manager	Ms LING Regina
Administrative Coordinator	Ms FOO Donne
Administrative Coordinator	Ms KOH Rachel
Housekeeping (Part-time)	Mdm POON Yeen Ling

AFFILIATIONS

American Association of Suicidology (AAS)
 Befrienders Worldwide
 International Association for Suicide Prevention (IASP)
 International Federation of Telephonic Emergency Services (IFOTES)

AUDITOR

P G Wee Partnership LLP

BANKERS

CIMB Bank Bhd
 DBS Bank Ltd
 Singapura Finance Ltd

DONORS AND FUND-RAISING ACTIVITIES

We extend our heartfelt appreciation to the following individuals and organisations, as well as our anonymous donors, who generously made donations in cash and in-kind, sponsored our events, or raised funds for SOS during the review period. Donations below \$50 are not listed due to space constraints. Nonetheless, SOS is very appreciative and recognises that every donation is a gift to someone's wellbeing and future.

CASH DONATIONS \$352,500

Lee Foundation

CASH DONATIONS \$50,000

The Great Eastern Life Assurance Co. Ltd

CASH DONATIONS \$30,000

Keppel Care Foundation

CASH DONATIONS \$25,000

Capitaland Ltd

CASH DONATIONS \$10,000 TO \$15,000

Individuals

Mr CHEONG Fook Seng Anthony
Ms LENG Fei
Mr MUNRO Luke John

Organisations

Starhub Cable Vision Ltd
StarHub Ltd

CASH DONATIONS \$5,000 TO BELOW \$10,000

Individuals

Mr QUEK Cheng Chye Ronnie

Organisations

Kwan Im Thong Hood Cho Temple
Singapore Maritime Officers' Union
Tan Chin Tuan Foundation

CASH DONATIONS \$1,000 TO BELOW \$5,000

Individuals

Mr CHEN Wei Ching
 Mr CHEW Tiong Kheng
 Dr CHIA Wei Tsau
 Mr CHIANG Shih Fang
 Ms CHIN Wei-Li Audrey Mari
 Ms LEE Xueling Cherly
 Mr LIM Heng Loong Peter
 Ms LIM Hwee Seah
 Mr LIM Lye Hin
 Mr SIVAGNANARATNAM Sivanesan

Dr TAN Chue Tin
 Ms TAN Le Shan Shuan
 Ms TAN Sheau Yen Helen
 Ms TAN Siew Khoon Heidi
 Ms TEH Peijing
 Mr TEO Guan Teck
 Mr TEO Seow Phong
 Mr WILLIS George Christopher
 Mr WONG Ann Seng William
 Mdm YEONG Poh Yee

Organisations

F&N Singapore Pte Ltd
 Mangala Vihara (Buddhist Temple)
 NTUC Fairprice

PJ Holdings Pte Ltd
 Salesforce.com Singapore Pte Ltd
 Singapore Organisation of Seamen

CASH DONATIONS \$500 TO BELOW \$1000

Individuals

Mr AW Chon Wai
 Mr CHAN Kheong Sann
 Dr CHIN Soon Siang Philbert
 Dr CHOONG Mei Fun Amy
 Mr CHUA Lian Heng
 Ms GOBIND Lalwani Shalini
 Mdm GOH Jee Kheng
 Ms JUSUF HANAFI Sylvana Ingrid
 Mr KOH Chong Hin
 Mr KOH N T Darren

Dr LAM May Cheng Jo-Anne
 Ms LEE Geck Hoon Ellen
 Mr LIM Teck Chai Danny
 Ms SIM Hwee Ai
 Mr TAN Kui Chien Jason
 Ms TAN Shu Ying Glenda
 Mr TAY Wenkai
 Mr TEO LESLIE
 Ms WONG Christine
 Ms YEE Mei Ping

Organisations

Logicalis S Pte Ltd

CASH DONATIONS \$100 TO BELOW \$500

Individuals

Dr BAO Xiaoming	Mr LONG Tian Ching
Mr BOEY Xing Pei	Ms LOW Hui Min
Ms BREATNACH Julia	Mr NG Christopher
Mr CHAN Chor Weng	Mr NG Koon Seng
Ms CHELVAN Sandra	Ms NG Seok Wah
Mr CHIA Ken	Mr OENI Hengky
Ms CHEOK Kim Hong	Mr OH Gim Hin
Ms CHOO Su Yee	Mr ONG Yeow Chon
Mr CHOONG Kar Loon	Mr PEH Kok Heng
Mr CHUA Boon Aik	Ms PHUA Mei Ching Pauline
Ms CHUA PeiPei	Ms QWEK Wei
Ms CHUA Swee Lin Juliana	Mr ROBINSON Steve
Ms DARITAN Donna	Mr SANTHANAM Srinivasan
Ms DEMONGEOT Maryelle	Mr SIM Kok Hwee
Mdm FUN Siew Leng	Ms SU Sinhui Sarah
Mr GOH Lip Eng	Ms SU Xiuhui
Mr Gongquedongzhou	Ms TAN Bee Yong
Mr GUPTA Deepak	Mr TAN Boon Huat
Mr HENRY Derek	Mr TAN Han Ean Daniel
Mr HO Man Cheung	Ms TAN Kwai Ling
Mr KOH Thong Cher Melvyn	Ms TAN Shien Ming
Ms KURNIAWATI Tanti	Ms TAN Shiow Yuen Jacqueline
Ms KWEK Joanne	Mr TAN Zijie Jum
Dr LAZAR Nomi Claire	Ms TANG Soo Yee, Ellis
Ms LEE Siew Heoh	Ms TEO Jeok See
Mr LEE Yew Ho	Mr THEVARANI M
Ms LEE Yi Louise	Mr WEE Choo Boo
Mr LEONG Heng Cheong	Ms WIDIASTUTI Ambar
Mr LEOW Chu Meng Edwin	Ms WONG Fei Wan
Mr LIAU Elim	Mr YANG Qujie
Ms LIM Wei Hsi	Mr YAP Jia Hao
Mr LIM Chuang	Ms YEE Ai Sin
Mr LOH Kah Wee	Ms YIP Kit Fong Monica

Organisations

CHL Air-Conditioning Services	Fotto-Graffiti
E-Cop Pte Ltd	Solus Asia Pte Ltd

CASH DONATIONS \$50 TO BELOW \$100

Individuals

Mr ALIZA Md Sharif	Mr LEONG Choon Wei Kelvin
Mr ANG Kim Long	Ms LIM Chiou Yuin
Mr CHAN Wai Keong	Mr MUHAMMAD FIRDAUS Bin Zainal
Ms CHAN Yuen Ping	Ms NG Mei Ling
Ms CHEAH Yin Mei	Ms ONG Yiting Mindy
Ms CHUA Siok Yi	Ms ONG Yvonne
Mr EU Chen Kiong	Mr RIJU Nirmal Jose
Ms FERROA Susan	Mr TAN Kim Howe
Mr FOONG Fook Won	Ms TANG Soo Yee Ellis
Mr GOH Kiat Ling	Mr WADAWAN Sudhir
Ms KARTIKASARI Natalie Monica	Ms WONG Fong Lai
Ms KOH Yvonne	Ms WONG Soo Fei
Ms LEE Si Hui Jhana	Mr YAP Gui Yong
Mr LEE Thiam Hin Ivan	Ms YEOH Yew Lian
Ms LEE Yin Ling	Ms YONG Seow Lin
Mr LEONG	

Organisations

Complete Services Pte Ltd

DONATIONS IN KIND

Individuals

Ms ANG Ai Nee	Ms LIM Wei Inn
Ms HONG Sek Chern	Ms PHAY Samantha
Ms JONET June (The Silverback)	Ms SOH Lee Leng Lydia
Ms LIM Chau Lee	Mr YEO Cheng Guan Andrew

Organisations

Raymond Woo & Associates Architects
Singapura Finance Ltd
CIMB Bank Bhd

Sponsorship

Mr WOON David
Google Asia Pacific Pte. Ltd.

CARE & SHARE MOVEMENT

SOS qualified for the Care & Share Movement, where the government pledged to match dollar-for-dollar for all donations made to selected voluntary welfare organisations (VWOs). The fund-raising initiative, which was due to end on December 2014, has been extended till March 2016.

The matched amount will help fund long term critical programmes that do not receive funding from the Community Chest, especially our LOSS programme.

SOS is grateful to be part of this initiative. We wish to thank all those who responded to our donation appeals as this important boost to our programme funding could only work with the generous response from the public.

FUND-RAISING

SOS was among the beneficiaries for the President's Challenge 2014. SOS was also nominated by Starhub to be one of the beneficiaries of two fund-raising events. The first was a new game show, called *Silence!* 高声莫测, where celebrities play off against each other for a charity. DJs from UFM 100.3 played in the episode that donated to SOS. The money that the winning team secured was matched by the StarHub Sparks Fund. The episode featuring SOS was broadcasted on Starhub TV channels E City on 11 November and SuperSports Arena on 17 November. The second fund-raising event was the Standard Chartered Marathon in December 2014.

SOS would like to thank President Tony Tan for his kind affirmation of our work. We are also grateful to Starhub for its ongoing support.

FRIENDS OF SAMARITANS

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

- They support the activities of SOS.
- They help publicise the service by making the emergency hotline number, 1800-221 4444, and Email Befriending address, pat@sos.org.sg, known to anyone who may benefit from the help offered by SOS.
- They make an annual contribution.

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

Dr	CHIA Kwok Ying	Ms	ONG Sian Tjoe
Mr	CHOONG Chee Hong Bryan	Ms	TAN Jane
Ms	CHUA Elaine	Ms	TAY Constance
Ms	CHUA Peck Hai	Mrs	WOON Jeanne
Mr	GOH Kiang Chiang	Mr	WOON David
Ms	KHOR Valarie		

FINANCIAL REPORT

NOTE FROM THE TREASURER	47
STATEMENT BY BOARD MEMBERS	48
INDEPENDENT AUDITOR'S REPORT	49
STATEMENT OF FINANCIAL ACTIVITIES	51
STATEMENT OF FINANCIAL POSITION	53
STATEMENT OF CHANGES IN FUNDS	55
STATEMENT OF CASH FLOWS	56
NOTES TO THE FINANCIAL STATEMENTS	58

NOTE FROM THE TREASURER

In the financial year ending 31 March 2015, SOS incurred a total operating costs of \$1.64 million, including \$311,000 expended under the Local Outreach to Suicide Survivors (LOSS) programme, details of which were reported under the LOSS Fund (see note 16 to the Financial Statements). This represented an increase of 11% or \$165,000 in operating costs compared to the previous financial year. The increase was mainly due to increases in cost for manpower, new publicity materials, website revamp and publicity and outreach initiatives to the schools.

Singapore Totalisator Board (Tote Board) provided funding for 50% of LOSS's operating expenses, or \$163,000, in the current review period. The other 50% of LOSS's operating expenses was funded by donations received from other sources. Our appeals for donations enabled the organisation to tap on the Care & Share Matching Grant for the costs of additional LOSS staff. The additional staff helped to cover 50% of the on-site activations, which then allowed our volunteers to focus on hotline work.

The current financial year for SOS ended in a surplus of \$790,000 compared to \$494,000 in the previous financial year. Donations to LOSS contributed to the increase in the surplus from \$22,000 to \$387,000. This was due to a donation of \$210,000 for three years funding of LOSS ending 31 March 2017 from the Lee Foundation. The surplus led to an improvement in our cash and cash equivalents, from \$2.4 million last year to \$3.3 million in the current financial year.

The President's Challenge Fund was designed to fund the increase in manpower and related expenses. We are grateful to the President's Challenge Fund which supported two headcounts, overseas conference and training attended by staff during the current financial period. The fund was fully used up in September 2014.

Total income amounted to \$1.73 million, a marginal increase of 1.8 % or \$31,000 compared to the previous financial year. The increase in National Council of Social Service (NCSS) funding in the current financial year accounted for 1.4% or \$21,000 of the total increase in income figure. \$45,000 of the Care & Share Matching Grant was used to cover the cost of the new research team, website revamp and training for new volunteers. However, SOS's total training income fell by 26% or \$33,000 compared to the previous year.

I would like to take this opportunity to acknowledge the invaluable contributions from all our donors, with special thanks to the Lee Foundation for a total of \$352,500 to our LOSS and IT funds for 3 years. I look forward to our donors' continued support for the work of SOS.

Lastly, I would like thank the Board, staff and volunteers for their support and dedication to the work of SOS.

Ms Ng Seok Wah

Honorary Treasurer

STATEMENT BY BOARD MEMBERS

For the year ended 31 March 2015

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

In our opinion, the financial statements are drawn up so as to present fairly in all material aspects, the state of affairs of the Samaritans of Singapore (the “society”) as at 31 March 2015 and of the results, changes in funds and cash flows of the society for the year ended on that date in accordance with the provisions of the Acts.

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

On behalf of the board members,



Ms Jessie Quek Lee Ngoh
Chairman



Ms Ng Seok Wah
Honorary Treasurer

21 May 2015

INDEPENDENT AUDITOR'S REPORT

To the members of Samaritans of Singapore

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Samaritans of Singapore (the "Society"), which comprise the statement of financial position as at 31 March 2015, and the statement of financial activities, statement of changes in funds and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

BOARD MEMBERS' RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The board members are responsible for the preparation and fair presentation of these financial statements in accordance with the Singapore Financial Reporting Standards and the Societies Act, Chapter 311 (the "Societies Act"), and the Charities Act, Chapter 37 (the "Charities Act"), 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.

AUDITOR'S RESPONSIBILITY

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

OPINION

In our opinion, the financial statements are properly drawn up in accordance with the Singapore Financial Reporting Standards so as to present fairly, in all material respects, the state of affairs of the Society as at 31 March 2015 and of the results, changes in funds and cash flows of the Society for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

In our opinion:

(a) The accounting and other records required by the regulations enacted under the Societies Act to be kept by the Society have been properly kept in accordance with those regulations.

(b) There had been no fund-raising activities conducted by the Society during the financial year.

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

(a) The use of the donation monies was not in accordance with the objectives of the Society as required under regulation 16 of the Charities (Institutions of a Public Character) Regulations; and

(b) There had been any fund-raising activities conducted by the Society during the financial year.



P G Wee Partnership LLP
Public Accountants and
Chartered Accountants
Singapore

21 May 2015

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating Statement of Comprehensive Income)
For the financial year ended 31 March 2015

	Note	2015 SGD	2014 SGD
Incoming Resources			
Amortisation of Capital Grant	12	6,049	1,704
Amortisation of Deferred Capital Donations	13	23,998	30,204
Care & Share Matching Grant Fund	9	45,342	-
Designated Project Donations		13,922	25,368
Government Paid Leave		7,874	439
Interest Income		26,398	16,790
Membership Fees		522	648
NCSS Funding for Operating Expenses		1,472,305	1,451,790
NCSS Revenue Grant		-	470
NCSS Telecom Subsidy		1,920	1,920
NCSS VCF Funding		11,441	13,677
Other Income		7,447	6,490
Programme Fees		11,960	15,570
Public Education: Emotional First Aid		2,640	1,600
Public Education: Suicide Prevention/ Intervention/ Postvention Workshops/ Talks		78,948	109,749
Special Employment Credit/Wage Credit		2,659	8,348
Solicited Donations		3,995	-
Unsolicited Donations		12,097	13,182
Volunteer Development		1,678	2,488
Total Income Resources		1,731,195	1,700,437

	Note	2015 SGD	2014 SGD
Resources Expended			
Advertising and Publicity		17,064	11,758
Audit Fees		2,736	2,400
Communications		16,084	21,672
Depreciation of Plant and Equipment	5	36,452	38,359
Expenditure on Manpower	3	1,156,507	1,053,813
Housekeeping and Others		2,135	1,909
Insurance		3,849	3,677
Loss on Disposal of Plant and Equipment		-	62
Maintenance of Equipment		8,632	10,792
Maintenance of Land and Building		10,425	10,642
Membership Fees		1,140	811
Miscellaneous		1,875	1,586
Printing and Stationery		6,296	6,735
Public Education Expenses		5,927	5,368
Rental of Building		20,213	17,719
Specific Assistance to Clients		66	36
Transport		1,405	894
Utilities		20,542	21,126
Volunteer Development		16,458	18,624
Total Resources Expended		1,327,806	1,227,983
Surplus for the Year		403,389	472,454
Surplus for Restricted Fund			
Programme Reserves	18	(386,061)	(451,875)
Other Comprehensive Income		-	-
Total Comprehensive Income for the Year		17,328	20,579

The accompanying notes form an integral part of these financial statements

STATEMENT OF FINANCIAL POSITION

As at 31 March 2015

	Note	2015 SGD	2014 SGD
Assets			
Non-Current Assets			
Plant and Equipment	5	55,516	78,336
Total Non-Current Assets		55,516	78,336
Current Assets			
Trade and Other Receivables	6	47,193	41,798
Other Assets	7	57,312	71,372
Cash and Cash Equivalents	8	3,255,598	2,350,070
Total Current Assets		3,360,103	2,463,240
Total Assets		3,415,619	2,541,576
Funds			
Unrestricted Funds			
Accumulated Fund		107,928	90,600
Care & Share Matching Grant Fund	9	41,152	-
Total Unrestricted Funds		149,080	90,600
Restricted Funds			
Anniversary Fund	10	48,432	48,432
Anthony Yeo Memorial Fund	11	85,612	80,035
Capital Grant Fund	12	11,352	2,619
Deferred Capital Donations Fund	13	31,695	59,343
Healing Bridge Fund	14	23,117	23,803
IT Fund	15	174,734	57,204
LOSS Fund	16	825,495	438,969
President's Challenge Fund	17	-	63,647
Programme Reserves	18	1,916,613	1,530,552
Volunteers Development & Management Fund	19	45,666	46,835
Total Restricted Funds		3,162,716	2,351,439
Total Funds		3,311,796	2,442,039

	Note	2015 SGD	2014 SGD
Current Liabilities			
Other Payables	20	103,823	99,537
Total Current Liabilities		103,823	99,537
Total Funds and Liabilities		3,415,619	2,541,576

The accompanying notes form an integral part of these financial statements

STATEMENT OF CHANGES IN FUNDS

For the financial year ended 31 March 2015

	Unrestricted Fund		Restricted Funds										Total	
	Accumulated Fund	Care & Share Matching Grant Fund	Anniversary Fund	Anthony Yeo Memorial Fund	Capital Grant Fund	Deferred Capital Donations Fund	Healing Bridge Fund	IT Fund	LOSS Fund	President's Challenge Fund	Programme Reserves	Volunteers Development & Management Fund	SGD	SGD
Balance as at 1 April 2014	90,600	-	48,432	80,035	2,619	59,343	23,803	57,204	438,969	63,647	1,530,552	46,835	2,442,039	
Transfer (to) from	-	(90,949)	-	-	16,294	-	-	-	74,655	-	-	-	-	
Movement for the year	-	132,101	-	5,577	-	2,349	(686)	117,530	311,871	(63,647)	-	(1,169)	503,926	
Amortisation of the fund	-	-	-	-	(7,561)	(29,997)	-	-	-	-	-	-	(37,558)	
Statement of comprehensive income for the year	17,328	-	-	-	-	-	-	-	-	-	386,061	-	403,389	
Balance as at 31 March 2015	107,928	41,152	48,432	85,612	11,352	31,695	23,117	174,734	825,495	-	1,916,613	45,666	3,311,796	
Balance as at 1 April 2013	1,148,698	-	48,432	78,635	4,748	24,462	23,127	177,663	416,904	173,232	-	57,810	2,153,711	
Transfer (to) from	(1,078,677)	-	-	-	-	-	-	-	-	-	1,078,677	-	-	
Movement for the year	-	-	-	1,400	-	72,636	676	(120,459)	22,065	(109,585)	-	(10,975)	(144,242)	
Amortisation of the fund	-	-	-	-	(2,129)	(37,755)	-	-	-	-	-	-	(39,884)	
Statement of comprehensive income for the year	20,579	-	-	-	-	-	-	-	-	-	451,875	-	472,454	
Balance as at 31 March 2014	90,600	-	48,432	80,035	2,619	59,343	23,803	57,204	438,969	63,647	1,530,552	46,835	2,442,039	

The accompanying notes form an integral part of these financial statements

STATEMENT OF CASH FLOWS

For the financial year ended 31 March 2015

	Note	2015 SGD	2014 SGD
Cash Flows From Operating Activities			
Surplus for the Year		403,389	472,454
<i>Adjustments for:</i>			
Amortisation of Capital Grants	12	(7,561)	(2,129)
Amortisation of Deferred Capital Donations	13	(29,997)	(37,755)
Depreciation of Plant and Equipment	5	45,565	47,949
Interest Income		(26,398)	(16,790)
Loss on Disposal of Plant and Equipment		-	77
Surplus Before Working Capital Changes		384,998	463,806
<i>Changes in Working Capital:</i>			
(Increase) Decrease in Trade and Other Receivables		(5,395)	5,064
(Increase) Decrease in Other Assets		14,060	(41,357)
Increase (Decrease) in Other Payables		4,285	(13,469)
Net Cash Flows From (Used In) Operating Activities		397,948	414,044
Cash Flows From Investing Activities			
Purchase of Plant and Equipment	5	(22,744)	(78,103)
Interest Income		26,398	16,790
Net Cash Flows From (Used In) Investing Activities		3,654	(61,313)

	Note	2015 SGD	2014 SGD
Cash Flows From Financing Activities			
Net receipts (payments) in Anthony Yeo Memorial Fund		5,577	1,400
Net receipts (payments) in Care & Share Matching Grant Fund		132,101	-
Net receipts (payments) in Deferred Capital Donations Fund		2,349	72,636
Net receipts (payments) in Healing Bridge Fund		(686)	676
Net receipts (payments) in IT Fund		117,530	(120,459)
Net receipts (payments) in LOSS Fund		311,871	22,065
Net receipts (payments) in President's Challenge Fund		(63,647)	(109,585)
Net receipts (payments) in Volunteers Development & Management Fund		(1,169)	(10,975)
Net Cash Flows (Used In) From Financing Activities		503,926	(144,242)
Net increase in cash and cash equivalents		905,528	208,489
Cash and cash equivalents at beginning of year		2,350,070	2,141,581
Cash and cash equivalents at end of year	8	3,255,598	2,350,070

The accompanying notes form an integral part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

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

1. SOCIETY'S INFORMATION

Samaritans of Singapore ("SOS") was registered with the Registry of Societies on 29 July 1969 and with the Commissioner of Charities on 26 September 1983. The society was awarded the renewal of the status of Institution of Public Character (IPC) from 1 October 2012 to 30 September 2016. The registered office of the society is located at Block 10 Cantonment Close #01-01 Multi Storey Car Park Singapore 080010.

To achieve its mission to be an available lifeline to anyone in crisis, SOS provides confidential emotional support to people who are in crisis, thinking of suicide or affected by suicide. This is carried out through our 24-hour hotline, email befriending, specialist counselling and outreach and support programmes to survivors of suicide. SOS also runs various training programmes for professionals, frontliners, youths and the community at large. To raise suicide awareness and reach out to the public, SOS conducts outreach projects online as well as offline.

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

2. SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

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. 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 2014. The adoption of these standards and interpretations did not have any effect on 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.

REVENUE RECOGNITION

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

(a) Rendering of Services

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

(b) Donation and Corporate Sponsorship

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

(c) Fund Raising

Revenue from special event is recognised when the event takes place.

(d) Government Grants

A government grant that becomes receivable as compensation for expenses or losses incurred and recognised as income in profit or loss of the period in which it becomes receivable.

(e) Interest Income

Interest income is recognised on an accrual basis.

RETIREMENT BENEFIT COSTS

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

EMPLOYEE LEAVE ENTITLEMENT

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

OPERATING LEASES

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

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

INCOME TAXES

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

FUNDS

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

DONATION IN KIND

Gift in kind of a capital nature is taken up in the deferred capital donations fund based on estimate of the fair value of the date of the receipt of the donation of non-monetary asset or the grant for the right to the monetary asset. The donation is recognised if the amount of the donation in kind can be measured reliably and there is no uncertainty that it will be received.

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 - 5 years

The residual values, estimated useful lives and depreciation method are reviewed, and adjusted as appropriate, at end of each reporting year. The effects of any revision are recognised in profit or loss when the changes arise. Fully depreciated assets are retained in the accounts until they are no longer in use.

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

IMPAIRMENT OF NON-FINANCIAL ASSETS

The society assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment assessment for an asset is required, the society makes an estimate of the asset's recoverable amount.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent to those from other assets. In assessing value in use, the estimated future cash flows expected to be generated by the asset are discounted to their present value. Where the carrying amount of an asset exceeds its recoverable amount, the asset is written down to its recoverable amount.

Impairment losses are recognised in profit or loss.

An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss be recognised previously. Such reversal is recognised in profit or loss.

FINANCIAL ASSETS

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

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

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

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

LOANS AND RECEIVABLES

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

IMPAIRMENT OF FINANCIAL ASSETS

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

ASSETS CARRIED AT AMORTISED COST

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in profit or loss.

When the asset becomes uncollectible, the carrying amount of impaired financial assets is reduced directly or if an amount was charged to the allowance account, the amounts charged to the allowance account are written off against the carrying value of the financial asset. To determine whether there is objective evidence that an impairment loss on financial assets has been incurred, the society considers factors such as the probability of insolvency or significant financial difficulties of the debtor and default or significant delay in payments.

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

CASH AND CASH EQUIVALENTS

This includes cash on hand and deposits with financial institutions.

FINANCIAL LIABILITIES

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

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

PROVISIONS

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

CRITICAL JUDGEMENTS, ASSUMPTIONS AND ESTIMATION UNCERTAINTIES

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

KEY SOURCES OF ESTIMATION UNCERTAINTY

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

USEFUL LIVES OF PLANT AND EQUIPMENT

Plant and equipment are depreciated on a straight-line basis over their estimated useful lives. Management estimates the useful lives of these plant and equipment to be within 3 to 5 years. The carrying amount of the society's plant and equipment at 31 March 2015 is SGD 55,516 (2014: SGD 78,336). 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.

IMPAIRMENT OF RECEIVABLES

Management reviews its receivables for objective evidence of impairment at least annually. Significant financial difficulties of the debtor, the probability that the debtor will enter bankruptcy, and default or significant delay in payments are considered objective evidence that a receivable is impaired. In determining this, management makes judgement as to whether there is observable data indicating that there has been a significant change in the payment ability of the debtor, or whether there have been significant changes with an adverse effect in the technological, market, economic or legal environment in which the debtor operates.

Where there is objective evidence of impairment, management makes judgements as to whether an impairment loss should be recorded in profit or loss. In determining this, management uses estimates based on historical loss experience for assets with similar credit risk characteristics. The methodology and assumptions used for estimating both the amount and timing of future cash flows are reviewed regularly to reduce any differences between the estimated loss and actual loss experience. The carrying amount of the society's receivables at 31 March 2015 are disclosed in note 6 to the financial statements.

3. EXPENDITURE ON MANPOWER

	2015 SGD	2014 SGD
Salaries	778,072	702,460
Bonuses	229,425	208,176
Contributions to defined contribution plan (CPF)	117,862	105,635
Foreign worker levy	3,735	527
Other staff benefit expenses	15,594	22,603
Training	11,006	13,677
Recruitment expenses	170	140
Payroll system support	643	595
	1,156,507	1,053,813

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

	2015 SGD	2014 SGD
SGD 100,000 and below	1	2
SGD 100,001 and above	2	1
	3	3

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

4. TAX-EXEMPT RECEIPT

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

	2015 SGD	2014 SGD
Tax-exempt receipt issued for donations collected	617,762	123,736

5. PLANT AND EQUIPMENT

	Furniture and Fittings SGD	Office Equipment SGD	Total SGD
Cost			
At 1 April 2013	163,568	461,974	625,542
Additions	128	77,975	78,103
Disposals	(200)	(2,767)	(2,967)
At 31 March 2014 and 1 April 2014	163,496	537,182	700,678
Additions	1,328	21,416	22,744
Disposals	(2,195)	(838)	(3,033)
At 31 March 2015	162,629	557,760	720,389
Accumulated Depreciation			
At 1 April 2013	143,701	433,582	577,283
Depreciation for year	6,134	41,815	47,949
Disposals	(200)	(2,690)	(2,890)
At 31 March 2014 and 1 April 2014	149,635	472,707	622,342
Depreciation for year	5,678	39,887	45,565
Disposals	(2,196)	(838)	(3,034)
At 31 March 2015	153,117	511,756	664,873
Net Carrying Amount			
At 31 March 2015	9,512	46,004	55,516
At 31 March 2014	13,861	64,475	78,336

	2015 SGD	2014 SGD
<i>Depreciation is charged to:</i>		
Statement of financial activities	36,452	38,359
LOSS fund (note 16)	9,113	9,590
	45,565	47,949

6. TRADE AND OTHER RECEIVABLES

	2015 SGD	2014 SGD
Trade receivables	22,990	13,635
Interest receivables	16,433	9,120
Others	7,770	19,043
	47,193	41,798

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

RECEIVABLES THAT ARE PAST DUE BUT NOT IMPAIRED.

The society has trade receivables amounting to SGD Nil (2014: SGD 250) that are past due at the end of the reporting year but not impaired. These receivables are unsecured and the analysis of the ageing at the end of the reporting year is as follows:

	2015 SGD	2014 SGD
<i>Trade receivables past due</i>		
1 to 30 days	-	250

7. OTHER ASSETS

	2015 SGD	2014 SGD
Deposits paid	10,149	5,832
Prepayments	47,163	65,540
	57,312	71,372

8. CASH AND CASH EQUIVALENTS

	2015 SGD	2014 SGD
<i>Cash and cash equivalents in cash flow statement:</i>		
Cash and bank balances	570,306	783,738
Fixed deposits	2,685,292	1,566,332
	3,255,598	2,350,070

Fixed deposits bearing interest at 1.19% to 1.408% (2014: 1% to 1.3%) mature with varying dates within 2 to 14 months (2014: 2 to 11 months) from the financial year end.

9. CARE & SHARE MATCHING GRANT FUND

	2015 SGD	2014 SGD
Grants received	177,443	-
<i>Less:</i>		
Transferred to Capital Grant Fund (note 12)		
IT systems	(16,294)	-
Transferred to LOSS fund (note 16)		
Salaries and related costs of additional LOSS staff not funded by TOTE Board	(74,655)	-
Charged to financial activities		
Website revamp	(5,216)	-
Salaries and related costs of additional staff not funded by NCSS	(33,959)	-
New volunteer training costs	(6,167)	-
Balance at end of year	41,152	-

The Care & Share Matching Grant is provided by the government in celebration of SG50 to build capabilities and capacities in the social service sector. The grant matches one dollar for every donation dollar raised by SOS.

10. ANNIVERSARY FUND

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

11. ANTHONY YEO MEMORIAL FUND

	2015 SGD	2014 SGD
Balance at beginning of year	80,035	78,635
<i>Add:</i>		
Donations received	1,000	1,400
Wage credit	4,577	-
Balance at end of year	85,612	80,035

The late Anthony Yeo, former Chairman of SOS, provided clinical sessions to meet staff development needs. This fund was initiated by a donation from his wife to support the staff development in SOS. Over the last two years, other donors have rendered their support for this fund. In 2015, the board members approved the wage credit received to be credited to Anthony Yeo Memorial Fund so as to provide additional training opportunities for staff.

12. CAPITAL GRANT FUND

	2015 SGD	2014 SGD
Balance at beginning of year	2,619	4,748
<i>Add:</i>		
Transferred from Care & Share Matching Grant Fund (note 9)	16,294	-
	18,913	4,748
<i>Less:</i>		
Amortisation charged to financial activities	(6,049)	(1,704)
Amortisation charged to LOSS fund (note 16)	(1,512)	(425)
Balance at end of year	11,352	2,619

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

13. DEFERRED CAPITAL DONATIONS FUND

	2015 SGD	2014 SGD
Balance at beginning of year	59,343	24,462
<i>Add:</i>		
Purchase of plant and equipment	2,349	72,636
	61,692	97,098
<i>Less:</i>		
Amortisation charged to financial activities	(23,998)	(30,204)
Amortisation charged to LOSS fund (note 16)	(5,999)	(7,551)
Balance at end of year	31,695	59,343

Specific donations given for the purchase of computer equipment and system are credited to the IT fund (note 15). The deferred capital donations fund are amortised to profit or loss over the period of three to five years.

14. HEALING BRIDGE FUND

	2015 SGD	2014 SGD
Balance at beginning of year	23,803	23,127
<i>Add:</i>		
Donations	-	5,505
Proceeds from book sale	2,989	6,000
Charge to Volunteer Development & Management fund (note 19)	31	1,671
Public education and volunteer development	249	-
	27,072	36,303
<i>Less:</i>		
Supplies and materials	(98)	(115)
Meals and refreshments	(1,098)	(449)
Purchase of books	(2,712)	(11,808)
Purchase of plant and equipment	-	(128)
Others	(47)	-
Balance at end of year	23,117	23,803

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

15. IT FUND

	2015 SGD	2014 SGD
Balance at beginning of year	57,204	177,663
Add:		
Sponsorship – IT consultancy	-	13,500
Donations	144,374	-
	201,578	191,163
Less:		
Downpayment of system upgrade	-	(31,740)
Supplies and materials	(24,497)	(30,652)
Purchase of equipment	(2,347)	(71,567)
Balance at end of year	174,734	57,204

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

Donations amounting to SGD 142,500 was received from Lee Foundation for the maintenance of phone system, upgrade and enhancement of IT system and hardware within the period of 3 years until 31 March 2017.

16. LOSS FUND

	2015 SGD	2014 SGD
Balance at beginning of year	438,968	416,904
Add:		
* Designated project donations	448,946	91,301
Amortisation of Capital Grant (note 12)	1,512	425
Amortisation of Deferred Capital Donations (note 13)	5,999	7,551
Transferred from Care & Share Matching Grant Fund (note 9)	74,655	-
Government paid leave	2,734	7,196
Tote Board Social Service fund	163,254	160,842
	1,136,068	684,219

	2015 SGD	2014 SGD
<i>Less:</i>		
Audit fees	(684)	(600)
Central Provident Fund	(36,501)	(27,920)
Depreciation of plant and equipment (note 5)	(9,113)	(9,590)
Insurance	(962)	(919)
Loss on disposal of plant and equipment	-	(15)
Repairs and maintenance	(4,878)	(4,716)
Rental of building	(5,053)	(4,430)
Salaries and bonuses	(221,778)	(171,774)
Staff training	(4,501)	-
Other staff benefit expenses	(5,651)	(2,549)
Volunteer development (note 19)	(3,942)	(4,656)
Transport	(970)	(994)
Other operating expenses	(16,540)	(17,087)
Total expenditure	(310,573)	(245,250)
Balance at end of year	825,495	438,969
Surplus for the year	386,527	22,065

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.

	2015 SGD	2014 SGD
<i>* Designated project donations</i>		
CapitaLand Ltd	25,000	-
Great Eastern	50,000	50,000
Keppel Care Foundation	30,000	-
Lee Foundation	210,000	-
StarHub Ltd	10,000	355
StarHub Cable Vision Ltd	10,000	-
Others	113,946	40,946
	448,946	91,301

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.

In 2015, Great Eastern has given an outright donation of SGD 50,000 (2014: SGD 50,000) to the LOSS programme.

During the year, SOS sought additional funding support from Lee Foundation for funding additional staff of the LOSS programme for 3 years until 31 March 2017.

17. PRESIDENT'S CHALLENGE FUND

	2015 SGD	2014 SGD
Balance at beginning of year	63,647	173,232
Less:		
Clinical supervision	-	(1,650)
Overseas conference/study trip	(11,198)	(8,353)
Freelance service	(1,208)	(11,101)
IT consultancy	-	(6,000)
Planning retreat	-	(7,979)
Salaries and related costs	(50,933)	(60,195)
Training	(308)	(14,307)
Balance at end of year	-	63,647

SOS was one of the beneficiaries of the President's Challenge Fund in 2011 and received the fund on 31 January 2012. The fund is to provide funding for IT consultancy, staff development, additional manpower and renovation of office space.

18. PROGRAMME RESERVES

	2015 SGD	2014 SGD
Balance at beginning of year	1,530,552	-
Add:		
Transfer from Accumulated Fund	-	1,078,677
Share of surplus for the year	386,061	451,875
Balance at end of year	1,916,613	1,530,552
Ratio of programme reserves to annual operating expenditure	1.44	1.25

The accumulated programme reserves are restricted for the operations of SOS main programme only, for the benefit of its intended clients. In keeping with the funder/donor's intent for the use of monies, the reserves will not be transferred out of the programme for other purposes.

With effect from 2014, a proportionate share of the surplus for the year attributed to NCSS funding for operating expenses is ring fenced to Programme Reserves. The transfer from Accumulated Fund is based on an average rate of 95% NCSS proportionate share of the balance as of 1 April 2013 excluding SGD 15,667 brought forward before SOS became NCSS member on 1 January 1984.

19. VOLUNTEERS DEVELOPMENT & MANAGEMENT FUND

	2015 SGD	2014 SGD
Balance at beginning of year	46,835	57,810
<i>Add:</i>		
Donation received	1,856	-
	48,691	57,810
<i>Less:</i>		
Charge from Healing Bridge Fund (note 14)	(31)	(1,671)
Leaders retreat	-	(5,941)
Training expenses	(1,352)	(1,834)
Transport	(1,448)	(1,329)
Others	(194)	(200)
Balance at end of year	45,666	46,835

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

Summary of total expenditure on volunteers are as follows:

	2015 SGD	2014 SGD
Volunteer development & management fund	3,025	10,975
Volunteer development in statement of comprehensive income	16,458	18,624
Volunteer development allocated to LOSS fund (note 16)	3,942	4,656
Manpower expenditure on volunteer management	254,913	227,481
	278,338	261,736

20. OTHER PAYABLES

	2015 SGD	2014 SGD
Accrual operating expenses	103,445	99,171
Advance receipt for membership fee	378	366
	103,823	99,537

21. OPERATING LEASE COMMITMENTS

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

	2015 SGD	2014 SGD
<i>Rental payable</i>		
Not later than one year	3,210	3,210
Later than one year but not later than five years	2,140	5,350
	5,350	8,560

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

22. CAPITAL COMMITMENTS

The society has no capital commitments expenditure not provided for in the accounts as at the end of the reporting year.

23. RESERVE POLICY

	2015 SGD	2014 SGD
Accumulated Fund (Reserves)	107,928	90,600
Ratio of reserves to annual operating expenditure	0.08	0.07

There is no change in the society's reserve policy for up to 2 years of expenditure (2014: 2 years) which is to be maintained to provide working capital and development of the society.

24. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The main risks from the society's financial instruments are liquidity risk, interest rate risk and credit 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.

	2015		2014	
	1 year or less	Total contractual cash flows	1 year or less SGD	Total contractual cash flow SGD
	SGD	SGD	SGD	SGD
<i>Financial assets</i>				
Trade and other receivables	47,193	47,193	41,798	41,798
Other assets	10,149	10,149	5,832	5,832
Cash and cash equivalents	3,255,598	3,255,598	2,350,070	2,350,070
	3,312,940	3,312,940	2,397,700	2,397,700
<i>Financial liabilities</i>				
Other payables	103,445	103,445	99,171	99,171
Total net undiscounted financial assets	3,209,495	3,209,495	2,298,529	2,298,529

INTEREST RATE RISK

The society's exposure to changes in interest rates related primarily to its holding of fixed deposits. The society's policy is to obtain favourable interest rates that are available. The sensitivity analysis for changes in interest rate risk is not disclosed as the effect on the statements of financial activities is not expected to be significant.

CREDIT RISK

Credit risk is the risk of loss that may arise on outstanding financial instruments should a party default on its obligations.

Exposure to Credit Risk

The society's exposure to 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 parties.

At the end of the reporting year, the society's maximum exposure to credit risk is represented by the carrying amount of each class of financial assets recognised in the statement of financial position.

The society's objective is to seek continual revenue growth while minimising losses incurred due to increased credit risk exposure. The society trades only with recognised and creditworthy third parties. It is the society policy that all customers who wish to trade on credit terms are subject to credit verification

procedures. In addition, receivable balances are monitored on an ongoing basis such that the society's exposure to bad debts is not significant.

Credit Risk Concentration Profile

The society has no significant concentration of credit risk.

Financial Assets that are Neither Past Due nor Impaired

Trade and other receivables that are neither past due nor impaired are creditworthy debtors with good payment record with the society. Cash and cash equivalents, that are neither past due nor impaired are placed with or entered into with reputable companies with high credit ratings and no history of default.

Financial Assets that are Either Past Due or Impaired

Information regarding financial assets that are either past due or impaired is disclosed in Note 6 (trade receivables).

25. 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 by FRS 39.

	2015 SGD	2014 SGD
Loans and receivables	3,312,940	2,397,700
Financial liabilities at amortised cost	103,445	99,171

26. FAIR VALUE OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

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

27. NEW ACCOUNTING STANDARDS AND FRSS INTERPRETATIONS

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

Description	Effective for annual periods beginning on or after
Amendments to FRS 19 Defined Benefit Plans: Employee Contributions	1 July 2014
Improvements to FRSs (January 2014)	
Amendments to FRS 16 Property, Plant and Equipment	1 July 2014

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

28. AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

These financial statements were authorised for issue by the board members on the date shown on the Statement by Board Members.

GOVERNANCE EVALUATION

SOS adheres to the Code of Governance for Charities and Institutions of Public Character (IPC) issued by the Charities Council.

Code Description	Code ID	Compliance
BOARD GOVERNANCE		
Are there Board members holding staff appointments?		No
There is a maximum term limit of four consecutive years for the Treasurer position (or equivalent, e.g. Finance Committee Chairman).	1.1.6	Complied
There are Board committees (or designated Board members) with documented terms of reference.	1.2.1	Complied
The Board meets regularly with a quorum of at least one-third or at least three members, whichever is greater (or as required by the governing instrument).	1.3.1	Complied
CONFLICT OF INTEREST		
There are documented procedures for Board members and staff to declare actual or potential conflicts of interest to the Board.	2.1	Complied
Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied
STRATEGIC PLANNING		
The Board reviews and approves the vision and mission of the charity. They are documented and communicated to its members and the public.	3.1.1	Complied
The Board approves and reviews a strategic plan for the charity to ensure that the activities are in line with its objectives.	3.2.2	Complied
HUMAN RESOURCE MANAGEMENT		
The Board approves documented human resource policies for staff.	5.1	Complied

There are systems for regular supervision, appraisal and professional development of staff.	5.6	Complied
FINANCIAL MANAGEMENT AND CONTROLS		
The Board ensures internal control systems for financial matters are in place with documented procedures.	6.1.2	Complied
The Board ensures reviews on the charity's controls, processes, key programmes and events.	6.1.3	Complied
The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	Complied
The charity discloses its reserves policy in the annual report.	6.4.1	Complied
Does the charity invest its reserves?		No
FUNDRAISING PRACTICES		
Donations collected are properly recorded and promptly deposited by the charity.	7.2.2	Complied
DISCLOSURE AND TRANSPARENCY		
The charity makes available to its stakeholders an annual report that includes information on its programmes, activities, audited financial statements, Board members and executive management.	8.1	Complied
Are Board members remunerated for their Board services?		No
Does the charity employ paid staff?		Yes
No staff is involved in setting his or her own remuneration.	2.2	Complied
The charity discloses in its annual report the annual remuneration of its three highest paid staff who each receives remuneration exceeding \$100,000, in bands of \$100,000. If none of its top three highest paid staff receives more than \$100,000 in annual remuneration each, the charity discloses this fact.	8.3	Complied
PUBLIC IMAGE		
The charity accurately portrays its image to its members, donors and the public.	9.1	Complied

PUBLISHED BY

Samaritans of Singapore
Blk 10 Cantonment Close #01-01 Singapore 080010
Unique Entity Number (UEN) S69SS0047D
Charity Registration Number IPC 000468
Registry of Societies (Ref 162/69WEL)
Commissioner of Charities (Ref No. 0004)

DESIGNED BY

Nest Communications Pte Ltd

SOS SERVICES

Crisis support & Consultation
Specialist Counselling
24-hour Hotline (1800-221 4444)
Email Befriending (pat@sos.org.sg)
Local Outreach to Suicide Survivors (LOSS)
Healing Bridge
Research
Training
Community Outreach

Member of



Supported by



www.sos.org.sg

ANNUAL REPORT

31 March 2015

SAMARITANS OF SINGAPORE
UEN No. S69SS0047D

ORGANISATION INFORMATION

Unique Entity Number	S69SS0047D
Charity registration number	IPC 000468
Registered office	Block 10 Cantonment Close #01-01 Multi Storey Car Park Singapore 080010
Bankers	DBS Bank Limited CIMB Bank Berhad Singapura Finance Limited
Board members	Chairman Ms Jessie Quek Lee Ngoh (Advisor 24 July 2015) Ms Lim Suu Kuan (appointed 27 July 2015) Vice Chairman Ms Claire Wong Su-Wen Honorary Secretary Ms Lily Lim (completed full term of office 24 July 2015) Honorary Treasurer Ms Ng Seok Wah Members Mr Adrian Chua Kah Meng (appointed Honorary Secretary on 27 July 2015) Mrs Doreen Woo Shung Han Ms Elsie Tan (resigned 24 July 2015) Ms Lee Sook Fung (completed full term of office 24 July 2015) Mr Gilbert Tan Yip Wei (elected on 24 July 2015) Ms Cynthia Wee Guek Cheng (elected on 24 July 2015) Co-opted Members Dr Adrian Wang Chee Cheng Dr Philbert Chin Soon Siang Ms Ruth Chua Wang Soon Dr Tan Chue Tin (co-opted 27 July 2015) Advisor Mr Robert Lim Hui Beng (elected as member 24 July 2015)
Auditor	P G Wee Partnership LLP Chartered Accountants of Singapore Reg No T13LL0036E 79 Anson Road #07-03 Singapore 079906 Tel: 6220 8858 Fax: 6220 6778

TABLE OF CONTENTS

INDEX	PAGE
Statement by Board Members	1
Independent Auditor's Report	2
Statement of Financial Activities	5
Statement of Financial Position	8
Statement of Changes in Funds	10
Statement of Cash Flows	11
Notes to the Financial Statements	13

STATEMENT BY BOARD MEMBERS

For the year ended 31 March 2015

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

In our opinion, the financial statements are drawn up so as to present fairly in all material aspects, the state of affairs of the Samaritans of Singapore (the "Society") as at 31 March 2015 and of the results, changes in funds and cash flows of the society for the year ended on that date in accordance with the provisions of the Acts.

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

On behalf of the board members,



Lim Suu Kuan

Chairman



Ms Ng Seok Wah

Honorary Treasurer

18 November 2015



LEARNING,
INTEGRITY,
VALUE AND
EMPATHY

INDEPENDENT AUDITOR'S REPORT

To the Members of Samaritans of Singapore

Report on the Financial Statements

We have audited the accompanying financial statements of Samaritans of Singapore (the "Society"), which comprise the statement of financial position as at 31 March 2015, and the statement of financial activities, statement of changes in funds and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Board Members' Responsibility for the Financial Statements

The board members are responsible for the preparation and fair presentation of these financial statements in accordance with the Singapore Financial Reporting Standards and the Societies Act, Chapter 311 (the "Societies Act"), and the Charities Act, Chapter 37 (the "Charities Act"), 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.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



INDEPENDENT AUDITOR'S REPORT

To the Members of Samaritans of Singapore

Opinion

In our opinion, the financial statements are properly drawn up in accordance with the Singapore Financial Reporting Standards so as to present fairly, in all material respects, the state of affairs of the Society as at 31 March 2015 and of the results, changes in funds and cash flows of the Society for the year ended on that date.

Emphasis of Matters

We refer to our independent auditor's report issued on 21 May 2015. We draw attention to Note 29 to the financial statements and to the following reclassifications made in this report to the financial statements to better reflect the reporting requirements set out by the National Council of Social Service for fully funded programmes:

- Statement of Financial Activities: Solicited donations amounting to SGD 3,995 is now shown separately under Accumulated Fund. The remaining surplus for the year amounting to SGD 399,394 is shown under Programme Reserves.
- Statement of Financial Position: Accumulated Fund and Programme Reserves now show a balance at the end of the year amounting to SGD 94,595 and SGD 1,929,946 respectively.
- Statement of Changes in Funds: Amendments are made to reflect the above information.
- Note 18 Programme Reserves: Share of surplus and balance at end of the year now amount to SGD 399,394 and SGD 1,929,946 respectively. Ratio of programme reserves to annual operating expenditure reflects 1.45. "With effect from 2014" mentioned in the 2nd paragraph has been amended to reflect "In 2014".
- Note 23 Reserve Policy: Accumulated Fund end of year balance now amounts to SGD 94,595. The ratio of reserves to annual operating expenditure now reflects 0.07.

Our audit procedures on subsequent events are restricted solely to the reclassification procedures made to the financial statements and not extended to the financial statements as a whole. Our opinion is not qualified in respect of this matter.



LEARNING,
INTEGRITY,
VALUE AND
EMPATHY

INDEPENDENT AUDITOR'S REPORT

To the Members of Samaritans of Singapore

Report on Other Legal and Regulatory Requirements

In our opinion:

(a) The accounting and other records required by the regulations enacted under the Societies Act to be kept by the Society have been properly kept in accordance with those regulations.

(b) There had been no fund-raising activities conducted by the Society during the financial year.

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

(a) The use of the donation moneys was not in accordance with the objectives of the Society as required under regulation 16 of the Charities (Institutions of a Public Character) Regulations; and

(b) There had been any fund-raising activities conducted by the Society during the financial year.



P G Wee Partnership LLP
Public Accountants and
Chartered Accountants
Singapore

18 November 2015

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating Statement of Comprehensive Income)

For the financial year ended 31 March 2015

	Note	Accumulated Fund	Programme Reserves	Total	
		2015	2015	2015	2014
		SGD	SGD	SGD	SGD
Incoming Resources					
Amortisation of Capital Grant	12	-	6,049	6,049	1,704
Amortisation of Deferred Capital Donations	13	-	23,998	23,998	30,204
Care & Share Matching Grant Fund	9	-	45,342	45,342	-
Designated Project Donations		-	13,922	13,922	25,368
Government Paid Leave		-	7,874	7,874	439
Interest Income		-	26,398	26,398	16,790
Membership Fees		-	522	522	648
NCSS Funding for Operating Expenses		-	1,472,305	1,472,305	1,451,790
NCSS Revenue Grant		-	-	-	470
NCSS Telecom Subsidy		-	1,920	1,920	1,920
NCSS VCF Funding		-	11,441	11,441	13,677
Other Income		-	7,447	7,447	6,490
Programme Fees		-	11,960	11,960	15,570
Public Education: Emotional First Aid		-	2,640	2,640	1,600
Public Education: Suicide Prevention/Intervention/Postvention Workshops/Talks		-	78,948	78,948	109,749
Special Employment Credit/Wage Credit		-	2,659	2,659	8,348
Solicited Donations		3,995	-	3,995	-
Unsolicited Donations		-	12,097	12,097	13,182
Volunteer Development		-	1,678	1,678	2,488
Total Income Resources		3,995	1,727,200	1,731,195	1,700,437

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating Statement of Comprehensive Income)

For the financial year ended 31 March 2015

	Note	Accumulated Fund	Programme Reserves	Total	
		2015	2015	2015	2014
		SGD	SGD	SGD	SGD
Resources Expended					
Advertising and Publicity		-	17,064	17,064	11,758
Audit Fees		-	2,736	2,736	2,400
Communications		-	16,084	16,084	21,672
Depreciation of Plant and Equipment	5	-	36,452	36,452	38,359
Expenditure on Manpower	3	-	1,156,507	1,156,507	1,053,813
Housekeeping and Others		-	2,135	2,135	1,909
Insurance		-	3,849	3,849	3,677
Loss on Disposal of Plant and Equipment		-	-	-	62
Maintenance of Equipment		-	8,632	8,632	10,792
Maintenance of Land and Building		-	10,425	10,425	10,642
Membership Fees		-	1,140	1,140	811
Miscellaneous		-	1,875	1,875	1,586
Printing and Stationery		-	6,296	6,296	6,735
Public Education Expenses		-	5,927	5,927	5,368
Rental of Building		-	20,213	20,213	17,719
Specific Assistance to Clients		-	66	66	36
Transport		-	1,405	1,405	894
Utilities		-	20,542	20,542	21,126
Volunteer Development		-	16,458	16,458	18,624
Total Resources Expended		-	1,327,806	1,327,806	1,227,983

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating Statement of Comprehensive Income)

For the financial year ended 31 March 2015

	Note	Accumulated Fund	Programme Reserves	Total	
		2015	2015	2015	2014
		SGD	SGD	SGD	SGD
Surplus for the Year		3,995	399,394	403,389	472,454
Surplus for Restricted Fund	18	-	-	-	(451,875)
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income for the Year		3,995	399,394	403,389	20,579

The accompanying notes form an integral part of these financial statements

STATEMENT OF FINANCIAL POSITION

As at 31 March 2015

	Note	2015 SGD	2014 SGD
Assets			
Non-Current Assets			
Plant and Equipment	5	55,516	78,336
Total Non-Current Assets		55,516	78,336
Current Assets			
Trade and Other Receivables	6	47,193	41,798
Other Assets	7	57,312	71,372
Cash and Cash Equivalents	8	3,255,598	2,350,070
Total Current Assets		3,360,103	2,463,240
Total Assets		3,415,619	2,541,576
Funds			
Unrestricted Funds			
Accumulated Fund		94,595	90,600
Care & Share Matching Grant Fund	9	41,152	-
Total Unrestricted Funds		135,747	90,600
Restricted Funds			
Anniversary Fund	10	48,432	48,432
Anthony Yeo Memorial Fund	11	85,612	80,035
Capital Grant Fund	12	11,352	2,619
Deferred Capital Donations Fund	13	31,695	59,343
Healing Bridge Fund	14	23,117	23,803
IT Fund	15	174,734	57,204
LOSS Fund	16	825,495	438,969
President's Challenge Fund	17	-	63,647
Programme Reserves	18	1,929,946	1,530,552
Volunteers Development & Management Fund	19	45,666	46,835
Total Restricted Funds		3,176,049	2,351,439
Total Funds		3,311,796	2,442,039

STATEMENT OF FINANCIAL POSITION

As at 31 March 2015

	Note	2015 SGD	2014 SGD
Current Liabilities			
Other Payables	20	103,823	99,537
Total Current Liabilities		103,823	99,537
Total Funds and Liabilities		3,415,619	2,541,576

The accompanying notes form an integral part of these financial statements

STATEMENT OF CHANGES IN FUNDS

For the financial year ended 31 March 2015

	Unrestricted Fund		Restricted Funds										Total	
	Accumulated Fund	Care & Share Matching Grant Fund	Anniversary Fund	Anthony Yeo Memorial Fund	Capital Grant Fund	Deferred Capital Donations Fund	Healing Bridge Fund	IT Fund	LOSS Fund	President's Challenge Fund	Programme Reserves	Volunteers Development & Management Fund		
	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Balance as at 1 April 2014	90,600	-	48,432	80,035	2,619	59,343	23,803	57,204	438,969	63,647	1,530,552	46,835	2,442,039	
Transfer (to) from	-	(90,949)	-	-	16,294	-	-	-	74,655	-	-	-	-	
Movement for the year	-	132,101	-	5,577	-	2,349	(686)	117,530	311,871	(63,647)	-	(1,169)	503,926	
Amortisation of the fund	-	-	-	-	(7,561)	(29,997)	-	-	-	-	-	-	(37,558)	
Statement of comprehensive income for the year	3,995	-	-	-	-	-	-	-	-	-	399,394	-	403,389	
Balance as at 31 March 2015	94,595	41,152	48,432	85,612	11,352	31,695	23,117	174,734	825,495	-	1,929,946	45,666	3,311,796	
Balance as at 1 April 2013	1,148,698	-	48,432	78,635	4,748	24,462	23,127	177,663	416,904	173,232	-	57,810	2,153,711	
Transfer (to) from	(1,078,677)	-	-	-	-	-	-	-	-	-	1,078,677	-	-	
Movement for the year	-	-	-	1,400	-	72,636	676	(120,459)	22,065	(109,585)	-	(10,975)	(144,242)	
Amortisation of the fund	-	-	-	-	(2,129)	(37,755)	-	-	-	-	-	-	(39,884)	
Statement of comprehensive income for the year	20,579	-	-	-	-	-	-	-	-	-	451,875	-	472,454	
Balance as at 31 March 2014	90,600	-	48,432	80,035	2,619	59,343	23,803	57,204	438,969	63,647	1,530,552	46,835	2,442,039	

The accompanying notes form an integral part of these financial statements

STATEMENT OF CASH FLOWS

For the financial year ended 31 March 2015

	Note	2015 SGD	2014 SGD
Cash Flows From Operating Activities			
Surplus for the Year		403,389	472,454
Adjustments for:			
Amortisation of Capital Grants	12	(7,561)	(2,129)
Amortisation of Deferred Capital Donations	13	(29,997)	(37,755)
Depreciation of Plant and Equipment	5	45,565	47,949
Interest Income		(26,398)	(16,790)
Loss on Disposal of Plant and Equipment		-	77
Surplus Before Working Capital Changes		384,998	463,806
Changes in Working Capital:			
(Increase) Decrease in Trade and Other Receivables		(5,395)	5,064
(Increase) Decrease in Other Assets		14,060	(41,357)
Increase (Decrease) in Other Payables		4,285	(13,469)
Net Cash Flows From (Used In) Operating Activities		397,948	414,044
Cash Flows From Investing Activities			
Purchase of Plant and Equipment	5	(22,744)	(78,103)
Interest Income		26,398	16,790
Net Cash Flows From (Used In) Investing Activities		3,654	(61,313)

STATEMENT OF CASH FLOWS

For the financial year ended 31 March 2015

	Note	2015 SGD	2014 SGD
Cash Flows From Financing Activities			
Net receipts (payments) in Anthony Yeo Memorial Fund		5,577	1,400
Net receipts (payments) in Care & Share Matching Grant Fund		132,101	-
Net receipts (payments) in Deferred Capital Donations Fund		2,349	72,636
Net receipts (payments) in Healing Bridge Fund		(686)	676
Net receipts (payments) in IT Fund		117,530	(120,459)
Net receipts (payments) in LOSS Fund		311,871	22,065
Net receipts (payments) in President's Challenge Fund		(63,647)	(109,585)
Net receipts (payments) in Volunteers Development & Management Fund		(1,169)	(10,975)
Net Cash Flows (Used In) From Financing Activities		503,926	(144,242)
Net increase in cash and cash equivalents		905,528	208,489
Cash and cash equivalents at beginning of year		2,350,070	2,141,581
Cash and cash equivalents at end of year	8	3,255,598	2,350,070

The accompanying notes form an integral part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

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

1. Society's Information

Samaritans of Singapore ("SOS") was registered with the Registry of Societies on 29 July 1969 and with the Commissioner of Charities on 26 September 1983. The society was awarded the renewal of the status of Institution of Public Character (IPC) from 1 October 2012 to 30 September 2016. The registered office of the society is located at Block 10 Cantonment Close #01-01 Multi Storey Car Park Singapore 080010.

To achieve its mission to be an available lifeline to anyone in crisis, SOS provides confidential emotional support to people who are in crisis, thinking of suicide or affected by suicide. This is carried out through our 24-hour hotline, email befriending, specialist counselling and outreach and support programmes to survivors of suicide. SOS also runs various training programmes for professionals, frontliners, youths and the community at large. To raise suicide awareness and reach out to the public, SOS conducts outreach projects online as well as offline.

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

2. Significant accounting policies

Basis of accounting

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. 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 2014. The adoption of these standards and interpretations did not have any effect on financial performance or position of the society.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

Functional and Presentation Currency

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

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

Revenue Recognition

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

(a) Rendering of Services

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

(b) Donation and Corporate Sponsorship

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

(c) Fund Raising

Revenue from special event is recognised when the event takes place.

(d) Government Grants

A government grant that becomes receivable as compensation for expenses or losses incurred and recognised as income in profit or loss of the period in which it becomes receivable.

(e) Interest Income

Interest income is recognised on an accrual basis.

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.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

Operating Leases

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

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

Income Taxes

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

Funds

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

Donation in Kind

Gift in kind of a capital nature is taken up in the deferred capital donations fund based on estimate of the fair value of the date of the receipt of the donation of non-monetary asset or the grant for the right to the monetary asset. The donation is recognised if the amount of the donation in kind can be measured reliably and there is no uncertainty that it will be received.

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 - 5 years

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

Impairment of Non-Financial Assets

The society assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment assessment for an asset is required, the society makes an estimate of the asset's recoverable amount.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent to those from other assets. In assessing value in use, the estimated future cash flows expected to be generated by the asset are discounted to their present value. Where the carrying amount of an asset exceeds its recoverable amount, the asset is written down to its recoverable amount.

Impairment losses are recognised in profit or loss.

An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss be recognised previously. Such reversal is recognised in profit or loss.

Financial Assets

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

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

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

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

Loans and Receivables

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

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

Impairment of Financial Assets

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

Assets Carried at Amortised Cost

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in profit or loss.

When the asset becomes uncollectible, the carrying amount of impaired financial assets is reduced directly or if an amount was charged to the allowance account, the amounts charged to the allowance account are written off against the carrying value of the financial asset. To determine whether there is objective evidence that an impairment loss on financial assets has been incurred, the society considers factors such as the probability of insolvency or significant financial difficulties of the debtor and default or significant delay in payments.

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

Cash and Cash Equivalents

This includes cash on hand and deposits with financial institutions.

Financial Liabilities

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

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

Provisions

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

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

Critical Judgements, Assumptions and Estimation Uncertainties

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

Key Sources of Estimation Uncertainty

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

Useful lives of Plant and Equipment

Plant and equipment are depreciated on a straight-line basis over their estimated useful lives. Management estimates the useful lives of these plant and equipment to be within 3 to 5 years. The carrying amount of the society's plant and equipment at 31 March 2015 is SGD 55,516 (2014: SGD 78,336). 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.

Impairment of Receivables

Management reviews its receivables for objective evidence of impairment at least annually. Significant financial difficulties of the debtor, the probability that the debtor will enter bankruptcy, and default or significant delay in payments are considered objective evidence that a receivable is impaired. In determining this, management makes judgement as to whether there is observable data indicating that there has been a significant change in the payment ability of the debtor, or whether there have been significant changes with an adverse effect in the technological, market, economic or legal environment in which the debtor operates.

Where there is objective evidence of impairment, management makes judgements as to whether an impairment loss should be recorded in profit or loss. In determining this, management uses estimates based on historical loss experience for assets with similar credit risk characteristics. The methodology and assumptions used for estimating both the amount and timing of future cash flows are reviewed regularly to reduce any differences between the estimated loss and actual loss experience. The carrying amount of the society's receivables at 31 March 2015 are disclosed in note 6 to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

3. Expenditure on Manpower

	2015	2014
	SGD	SGD
Salaries	778,072	702,460
Bonuses	229,425	208,176
Contributions to defined contribution plan (CPF)	117,862	105,635
Foreign worker levy	3,735	527
Other staff benefit expenses	15,594	22,603
Training	11,006	13,677
Recruitment expenses	170	140
Payroll system support	643	595
	1,156,507	1,053,813

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

	2015	2014
	SGD	SGD
SGD 100,000 and below	1	2
SGD 100,001 and above	2	1
	3	3

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

4. Tax-Exempt Receipt

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

	2015	2014
	SGD	SGD
Tax-exempt receipt issued for donations collected	617,762	123,736

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

5. Plant and Equipment

	Furniture and Fittings	Office Equipment	Total
	SGD	SGD	SGD
Cost			
At 1 April 2013	163,568	461,974	625,542
Additions	128	77,975	78,103
Disposals	(200)	(2,767)	(2,967)
At 31 March 2014 and 1 April 2014	163,496	537,182	700,678
Additions	1,328	21,416	22,744
Disposals	(2,195)	(838)	(3,033)
At 31 March 2015	162,629	557,760	720,389
Accumulated Depreciation			
At 1 April 2013	143,701	433,582	577,283
Depreciation for year	6,134	41,815	47,949
Disposals	(200)	(2,690)	(2,890)
At 31 March 2014 and 1 April 2014	149,635	472,707	622,342
Depreciation for year	5,678	39,887	45,565
Disposals	(2,196)	(838)	(3,034)
At 31 March 2015	153,117	511,756	664,873
Net Carrying Amount			
At 31 March 2015	9,512	46,004	55,516
At 31 March 2014	13,861	64,475	78,336

	2015	2014
	SGD	SGD
Depreciation is charged to:		
Statement of financial activities	36,452	38,359
LOSS fund (note 16)	9,113	9,590
	45,565	47,949

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

6. Trade and Other Receivables

	2015	2014
	SGD	SGD
Trade receivables	22,990	13,635
Interest receivables	16,433	9,120
Others	7,770	19,043
	47,193	41,798

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

Receivables that are past due but not impaired.

The society has trade receivables amounting to SGD Nil (2014: SGD 250) that are past due at the end of the reporting year but not impaired. These receivables are unsecured and the analysis of the ageing at the end of the reporting year is as follows:

	2015	2014
	SGD	SGD
<i>Trade receivables past due</i>		
1 to 30 days	-	250

7. Other Assets

	2015	2014
	SGD	SGD
Deposits paid	10,149	5,832
Prepayments	47,163	65,540
	57,312	71,372

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

8. Cash and Cash Equivalents

	2015	2014
	SGD	SGD
<i>Cash and cash equivalents in cash flow statement:</i>		
Cash and bank balances	570,306	783,738
Fixed deposits	2,685,292	1,566,332
	<u>3,255,598</u>	<u>2,350,070</u>

Fixed deposits bearing interest at 1.19% to 1.408% (2014: 1% to 1.3%) mature with varying dates within 2 to 14 months (2014: 2 to 11 months) from the financial year end.

9. Care & Share Matching Grant Fund

	2015	2014
	SGD	SGD
Grants received	177,443	-
<i>Less:</i>		
Transferred to Capital Grant Fund (note 12)		
IT systems	(16,294)	-
Transferred to LOSS fund (note 16)		
Salaries and related costs of additional LOSS staff not funded by TOTE Board	(74,655)	-
Charged to financial activities		
Website revamp	(5,216)	-
Salaries and related costs of additional staff not funded by NCSS	(33,959)	-
New volunteer training costs	(6,167)	-
Balance at end of year	<u>41,152</u>	<u>-</u>

The Care & Share Matching Grant is provided by the government in celebration of SG50 to build capabilities and capacities in the social service sector. The grant matches one dollar for every donation dollar raised by SOS.

10. Anniversary Fund

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

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

11. Anthony Yeo Memorial Fund

	2015	2014
	SGD	SGD
Balance at beginning of year	80,035	78,635
<i>Add:</i>		
Donations received	1,000	1,400
Wage credit	4,577	-
Balance at end of year	85,612	80,035

The late Anthony Yeo, former Chairman of SOS, provided clinical sessions to meet staff development needs. This fund was initiated by a donation from his wife to support the staff development in SOS. Over the last two years, other donors have rendered their support for this fund. In 2015, the board members approved the wage credit received to be credited to Anthony Yeo Memorial Fund so as to provide additional training opportunities for staff.

12. Capital Grant Fund

	2015	2014
	SGD	SGD
Balance at beginning of year	2,619	4,748
<i>Add:</i>		
Transferred from Care & Share Matching Grant Fund (note 9)	16,294	-
	18,913	4,748
<i>Less:</i>		
Amortisation charged to financial activities	(6,049)	(1,704)
Amortisation charged to LOSS fund (note 16)	(1,512)	(425)
Balance at end of year	11,352	2,619

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

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

13. Deferred Capital Donations Fund

	2015	2014
	SGD	SGD
Balance at beginning of year	59,343	24,462
<i>Add:</i>		
Purchase of plant and equipment	2,349	72,636
	<u>61,692</u>	<u>97,098</u>
<i>Less:</i>		
Amortisation charged to financial activities	(23,998)	(30,204)
Amortisation charged to LOSS fund (note 16)	(5,999)	(7,551)
Balance at end of year	<u>31,695</u>	<u>59,343</u>

Specific donations given for the purchase of computer equipment and system are credited to the IT fund (note 15). The deferred capital donations fund are amortised to profit or loss over the period of three to five years.

14. Healing Bridge Fund

	2015	2014
	SGD	SGD
Balance at beginning of year	23,803	23,127
<i>Add:</i>		
Donations	-	5,505
Proceeds from book sale	2,989	6,000
Charge to Volunteer Development & Management fund (note 19)	31	1,671
Public education and volunteer development	249	-
	<u>27,072</u>	<u>36,303</u>
<i>Less:</i>		
Supplies and materials	(98)	(115)
Meals and refreshments	(1,098)	(449)
Purchase of books	(2,712)	(11,808)
Purchase of plant and equipment	-	(128)
Others	(47)	-
Balance at end of year	<u>23,117</u>	<u>23,803</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

15. IT Fund

	2015	2014
	SGD	SGD
Balance at beginning of year	57,204	177,663
<i>Add:</i>		
Sponsorship – IT consultancy	-	13,500
Donations	144,374	-
	<u>201,578</u>	<u>191,163</u>
<i>Less:</i>		
Downpayment of system upgrade	-	(31,740)
Supplies and materials	(24,497)	(30,652)
Purchase of equipment	(2,347)	(71,567)
Balance at end of year	<u>174,734</u>	<u>57,204</u>

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

Donations amounting to SGD 142,500 was received from Lee Foundation for the maintenance of phone system, upgrade and enhancement of IT system and hardware within the period of 3 years until 31 March 2017.

16. LOSS Fund

	2015	2014
	SGD	SGD
Balance at beginning of year	438,968	416,904
<i>Add:</i>		
* <i>Designated project donations</i>	448,946	91,301
Amortisation of Capital Grant (note 12)	1,512	425
Amortisation of Deferred Capital Donations (note 13)	5,999	7,551
Transferred from Care & Share Matching Grant Fund (note 9)	74,655	-
Government paid leave	2,734	7,196
Tote Board Social Service fund	163,254	160,842
	<u>1,136,068</u>	<u>684,219</u>

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

Less:

Audit fees	(684)	(600)
Central Provident Fund	(36,501)	(27,920)
Depreciation of plant and equipment (note 5)	(9,113)	(9,590)
Insurance	(962)	(919)
Loss on disposal of plant and equipment	-	(15)
Repairs and maintenance	(4,878)	(4,716)
Rental of building	(5,053)	(4,430)
Salaries and bonuses	(221,778)	(171,774)
Staff training	(4,501)	-
Other staff benefit expenses	(5,651)	(2,549)
Volunteer development (note 19)	(3,942)	(4,656)
Transport	(970)	(994)
Other operating expenses	(16,540)	(17,087)
Total expenditure	<u>(310,573)</u>	<u>(245,250)</u>
Balance at end of year	<u>825,495</u>	<u>438,969</u>
Surplus for the year	<u>386,527</u>	<u>22,065</u>

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.

	2015	2014
	SGD	SGD
<i>* Designated project donations</i>		
CapitaLand Ltd	25,000	-
Great Eastern	50,000	50,000
Keppel Care Foundation	30,000	-
Lee Foundation	210,000	-
StarHub Ltd	10,000	355
StarHub Cable Vision Ltd	10,000	-
Others	113,946	40,946
	<u>448,946</u>	<u>91,301</u>

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

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.

In 2015, Great Eastern has given an outright donation of SGD 50,000 (2014: SGD 50,000) to the LOSS programme.

During the year, SOS sought additional funding support from Lee Foundation for funding additional staff of the LOSS programme for 3 years until 31 March 2017.

17. President's Challenge Fund

	2015	2014
	SGD	SGD
Balance at beginning of year	63,647	173,232
<i>Less:</i>		
Clinical supervision	-	(1,650)
Overseas conference/study trip	(11,198)	(8,353)
Freelance service	(1,208)	(11,101)
IT consultancy	-	(6,000)
Planning retreat	-	(7,979)
Salaries and related costs	(50,933)	(60,195)
Training	(308)	(14,307)
Balance at end of year	-	63,647

SOS was one of the beneficiaries of the President's Challenge Fund in 2011 and received the fund on 31 January 2012. The fund is to provide funding for IT consultancy, staff development, additional manpower and renovation of office space.

18. Programme Reserves

	2015	2014
	SGD	SGD
Balance at beginning of year	1,530,552	-
<i>Add:</i>		
Transfer from Accumulated Fund	-	1,078,677
Share of surplus for the year	399,394	451,875
Balance at end of year	1,929,946	1,530,552
Ratio of programme reserves to annual operating expenditure	1.45	1.25

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

The accumulated programme reserves are restricted for the operations of SOS main programme only, for the benefit of its intended clients. In keeping with the funder/donor's intent for the use of monies, the reserves will not be transferred out of the programme for other purposes.

In 2014, a proportionate share of the surplus for the year attributed to NCSS funding for operating expenses is ring fenced to Programme Reserves. The transfer from Accumulated Fund is based on an average rate of 95% NCSS proportionate share of the balance as of 1 April 2013 excluding SGD 15,667 brought forward before SOS became NCSS member on 1 January 1984.

19. Volunteers Development & Management Fund

	2015	2014
	SGD	SGD
Balance at beginning of year	46,835	57,810
<i>Add:</i>		
Donation received	1,856	-
	<u>48,691</u>	<u>57,810</u>
<i>Less:</i>		
Charge from Healing Bridge Fund (note 14)	(31)	(1,671)
Leaders retreat	-	(5,941)
Training expenses	(1,352)	(1,834)
Transport	(1,448)	(1,329)
Others	(194)	(200)
Balance at end of year	<u>45,666</u>	<u>46,835</u>

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

Summary of total expenditure on volunteers are as follows:

	2015	2014
	SGD	SGD
Volunteer development & management fund	3,025	10,975
Volunteer development in statement of comprehensive income	16,458	18,624
Volunteer development allocated to LOSS fund (note 16)	3,942	4,656
Manpower expenditure on volunteer management	254,913	227,481
	<u>278,338</u>	<u>261,736</u>

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

20. Other Payables

	2015	2014
	SGD	SGD
Accrual operating expenses	103,445	99,171
Advance receipt for membership fee	378	366
	<u>103,823</u>	<u>99,537</u>

21. Operating Lease Commitments

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

	2015	2014
	SGD	SGD
<i>Rental payable</i>		
Not later than one year	3,210	3,210
Later than one year but not later than five years	2,140	5,350
	<u>5,350</u>	<u>8,560</u>

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

22. Capital Commitments

The society has no capital commitments expenditure not provided for in the accounts as at the end of the reporting year.

23. Reserve Policy

	2015	2014
	SGD	SGD
Accumulated Fund (Reserves)	<u>94,595</u>	<u>90,600</u>
Ratio of reserves to annual operating expenditure	<u>0.07</u>	<u>0.07</u>

There is no change in the society's reserve policy for up to 2 years of expenditure (2014: 2 years) which is to be maintained to provide working capital and development of the society.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

24. Financial Risk Management Objectives and Policies

The main risks from the society's financial instruments are liquidity risk, interest rate risk and credit 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.

	2015		2014	
	1 year or less	Total contractual cash flows	1 year or less	Total contractual cash flow
	SGD	SGD	SGD	SGD
<i>Financial assets</i>				
Trade and other receivables	47,193	47,193	41,798	41,798
Other assets	10,149	10,149	5,832	5,832
Cash and cash equivalents	3,255,598	3,255,598	2,350,070	2,350,070
	3,312,940	3,312,940	2,397,700	2,397,700
<i>Financial liabilities</i>				
Other payables	103,445	103,445	99,171	99,171
 Total net undiscounted financial assets	 3,209,495	 3,209,495	 2,298,529	 2,298,529

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

Interest Rate Risk

The society's exposure to changes in interest rates related primarily to its holding of fixed deposits. The society's policy is to obtain favourable interest rates that are available. The sensitivity analysis for changes in interest rate risk is not disclosed as the effect on the statements of financial activities is not expected to be significant.

Credit Risk

Credit risk is the risk of loss that may arise on outstanding financial instruments should a party default on its obligations.

Exposure to Credit Risk

The society's exposure to 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 parties.

At the end of the reporting year, the society's maximum exposure to credit risk is represented by the carrying amount of each class of financial assets recognised in the statement of financial position.

The society's objective is to seek continual revenue growth while minimising losses incurred due to increased credit risk exposure. The society trades only with recognised and creditworthy third parties. It is the society policy that all customers who wish to trade on credit terms are subject to credit verification procedures. In addition, receivable balances are monitored on an ongoing basis such that the society's exposure to bad debts is not significant.

Credit Risk Concentration Profile

The society has no significant concentration of credit risk.

Financial Assets that are Neither Past Due nor Impaired

Trade and other receivables that are neither past due nor impaired are creditworthy debtors with good payment record with the society. Cash and cash equivalents, that are neither past due nor impaired are placed with or entered into with reputable companies with high credit ratings and no history of default.

Financial Assets that are Either Past Due or Impaired

Information regarding financial assets that are either past due or impaired is disclosed in Note 6 (trade receivables).

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

25. 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 by FRS 39.

	2015	2014
	SGD	SGD
Loans and receivables	3,312,940	2,397,700
Financial liabilities at amortised cost	103,445	99,171

26. Fair Value of Financial Assets and Financial Liabilities

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

27. New Accounting Standards and FRSs Interpretations

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

Description	Effective for annual periods beginning on or after
Amendments to FRS 19 Defined Benefit Plans: Employee Contributions	1 July 2014
Improvements to FRSs (January 2014)	
Amendments to FRS 16 Property, Plant and Equipment	1 July 2014

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

28. Authorisation of Financial Statements for Issue

These financial statements were authorised for issue by the board members on the date shown on the Statement by Board Members.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2015

29. Classification of Accounts

The following reclassifications made to the financial statements to better reflect the reporting requirements set out by the National Council of Social Service for fully funded programmes:

- (a) Statement of Financial Activities: Solicited donations amounting to SGD 3,995 is now shown separately under Accumulated Fund. The remaining surplus for the year amounting to SGD 399,394 is shown under Programme Reserves.
- (b) Statement of Financial Position: Accumulated Fund and Programme Reserves now show a balance at the end of the year amounting to SGD 94,595 and SGD 1,929,946 respectively.
- (c) Statement of Changes in Funds: Amendments are made to reflect the above information.
- (d) Note 18 Programme Reserves: Share of surplus and balance at end of the year now amount to SGD 399,394 and SGD 1,929,946 respectively. Ratio of programme reserves to annual operating expenditure reflects 1.45. "With effect from 2014" mentioned in the 2nd paragraph has been amended to reflect "In 2014".
- (e) Note 23 Reserve Policy: Accumulated Fund end of year balance now amounts to SGD 94,595. The ratio of reserves to annual operating expenditure now reflects 0.07.