





# Crainarily Sissingapore Latronordium Annual Report 2017/2018











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# Vision

To be the premier organisation in suicide prevention

# Mission

To be an available lifeline to anyone in crisis

# Core Values

Respect
Accountability
Confidentiality
Collaboration

# Embracing Change Instilling Hope

On a daily basis, the team at Samaritans of Singapore (SOS) tackles difficult issues and disheartening situations, yet its primary mission remains unwavering—
to offer hope to the distressed, encouraging them to seek help and choose life.

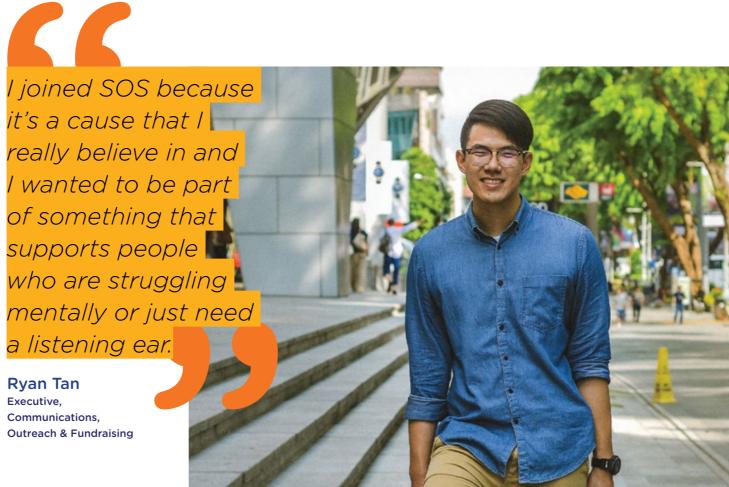
In line with a new logo that evokes fresh optimism, this annual report shines a light on the individuals working behind the scenes at SOS, the ordinary people making an extraordinary difference.

Whether they're staff or volunteers, donors or partners, it is their time, energy and dedication that make the continual work of suicide prevention possible.



# We're Just Ordinary People

Working at SOS means dealing with clients that face extraordinary circumstances and life-and-death situations, yet the team of staff and volunteers is made up of regular, ordinary individuals. Some were spurred by the loss of loved ones to suicide, while others joined SOS out of a simple desire to do good and give back to society.



Our volunteers give hope by listening and showing empathy. always admire the dedication of those who find the energy to report back to work after manning the hotline overnight.

> Shereen Lau Executive, Volunteer Management

O4 Samaritans of Singapore Annual Report 2017/2018

We're Just Ordinary People 05

The core of what we do remains embracing and those who are distraught, helping them find hope once more.

# **Foreword** by the Chairman

Over the past 48 years, SOS has become a familiar name to many Singaporeans. Even so, we continue to strive for improvement, keeping pace with the evolving needs of the community and raising our profile such that SOS becomes the natural resource for people in crisis, as well as schools or agencies in need of expertise and training in the area of suicide prevention.

This February, SOS launched a new logo at an event graciously attended by President Halimah Yacob. Featuring a bright orange bloom which signifies hope, approachability and warmth, this new logo represents our goal of taking a more positive approach to suicide prevention. We wish to focus our efforts on encouraging people to embrace life rather than merely act to *prevent* death. In line with the new branding, the SOS website has been revamped and our social media presence stepped up.

At the logo launch, our Executive Director announced the pilot of a new text messaging service by the end of this year. This new service is part of SOS's efforts to stay relevant and reach out to the younger generation, which is one of the most at-risk segments of society. Internationally, we are connecting with crisis intervention organisations providing such a service to explore areas of synergy and collaboration.

At SOS, we face challenges on various fronts ranging from recruiting, retaining and motivating our volunteers to addressing the needs of new demographics of people requiring support. To ensure continual relevance to our community in a sustainable manner, the Management and Board, with the support of the Panel, have prepared a 3-year Strategic Plan for August 2017 to July 2020. The Plan

will help us focus on expanding our communication and outreach efforts, building our training capabilities, and enhancing our current services in a structured manner. The Plan also addresses our aspiration to embark on research and fundraising in a more permanent way. In terms of IT capabilities, we intend to capitalise on technology for greater accessibility and reach, and use data analytics to improve our effectiveness.

I wish to thank the management team, staff and volunteers for their contributions in the past year. Their dedication and commitment have enabled SOS to continue our mission of being an available lifeline to anyone in crisis. We are thankful to all Board members and Sub-committee members for their invaluable contributions and active support. I also wish to take this opportunity to express my gratitude to our partners, donors and sponsors for supporting our services to the community.

Suicide does not discriminate. Everyone goes through difficult times regardless of age, gender and status. But as much as the work of SOS concerns death and suicide, the core of what we do remains embracing and supporting those who are distraught, helping them find hope once more.

On 31st July 2018, Christine will be stepping down as Executive Director of SOS. In her 10 years at the helm, she has used her skills, experience and resourcefulness to guide SOS along the path of professionalism and grow the organisation in order to better reach and serve the wider community.

On behalf of the Board of Management, I would like to convey our heartfelt thanks to Christine for doing her utmost to bring our organisation to new heights. Even as we bid Christine farewell, we would like to extend a warm welcome to Judy Lim, who joins the SOS family with years of management experience as the Executive Director at several social service organisations. We certainly look forward to further growth opportunities and are ready to shoulder challenges in suicide prevention with this leadership transition.

#### Ms Lee Sook Fung Chairman

SOS will continue to be an available to anyone in crisis because every life lost to suicide is one too many.

# The **Executive** Director's Message

In the blink of an eye, I have journeyed with SOS for 10 years and witnessed the progress it has achieved as the only suicide prevention centre in Singapore. I am proud to know that SOS services have evolved from being a telephone service for the despairing and suicidal to becoming a specialised and professionally run agency, yet the core focus of our work has never deviated from providing emotional support in crisis intervention and suicide prevention in Singapore.

Through the various platforms SOS has established, we support our clients to hold onto the hope that they will walk out of their crisis stronger than before. While we understand that the subject of suicide continues to be taboo in our society, SOS has taken steps to educate the public to be the change they wish to see around them. The work of suicide prevention will never stop at the efforts of a single organisation, but rather, requires the collaboration of the entire community.

As daunting as our task is, we are heartened to know that we are not alone and can count on the strong partnership of various agencies and organisations. I would like to take this opportunity to express my appreciation to Community Chest, the National Council of Social Service, Lee Foundation and Singapore Totalisator Board for their unwavering support and affirmation of our work. To our corporate and community partners, especially TBWA\ Group Singapore, APT 811 and State Coroner Mr Marvin Bav. your desire to be involved in our cause has helped pave the way for SOS to take suicide prevention work in Singapore to new horizons.

I also wish to extend my appreciation to President Halimah Yacob for affirming her support at our recent corporate rebranding launch. A special word of thanks to the late Anthony Yeo (from Counselling and Care Centre) for recruiting me for

this job and believing in my capability to helm and further develop the services to support those facing a suicide crisis. I am always grateful to the late former President S R Nathan, who was an SOS Honorary Member, for encouraging and supporting me when I joined SOS in 2008. I fondly recall being given the special privilege of having tea with him at the Istana in 2008 and 2009, followed by fundraising events and his generous donation to the Local Outreach to Suicide Survivors (LOSS)

On behalf of SOS. I would like to thank our community partners — Singapore Police Force, Silver Ribbon (Singapore), Singapore Association for Mental Health, Agency for Integrated Care, SAGE Counselling Centre, Ministry of Education, Ministry of Health, Ministry of Social and Family Development, and many other agencies we have worked closely with over the years. We are hopeful that with your continued support, we will be able to impact the lives of many more and continue instilling hope in those who are in despair.

Supporting the professional services at SOS are our dedicated volunteers who provide emotional support over the 24-hour hotline. We are always thankful for their willingness to serve without recognition, providing a listening ear to those in need. In addition, I would like to extend my appreciation to the Board of

Management and the various Sub-committees for their integral role in the continual evolution of SOS to remain relevant to the ever-changing needs of our clients.

Lastly, I would like to express my deepest gratitude to my team, who always give their best at work and display unequalled passion to help people find hope even in their darkest periods in life. By its very nature, the work at SOS is very challenging and the staff have always worked hard to support those in crisis. It is my wish that continuous support will be given to staff in this challenging work.

SOS has come a long way since its inception in 1969 and we intend to continue providing relevant services in crisis intervention and suicide prevention. Although SOS has many years of experience in suicide work, we constantly seek to stay abreast of the stressors faced by the community. We believe in the importance of moving forward in our journey to achieve our vision of being the premier organisation in suicide prevention, persistently instilling hope in those who feel overwhelmed.

SOS will continue to be an available lifeline to anyone in crisis — because every life lost to suicide is one too many.

#### Ms Christine Wong

**Executive Director** 

# **Corporate Rebranding**

We've changed our look but we haven't changed who we are.



Suicide plagues the despairing and the desperate, cutting across lines of gender, age and socioeconomic class. Although the work at SOS involves sombre and grievous issues, our core purpose is to embrace the distraught and help them find hope, contemplate options and choose life once more.

This sense of hope and optimism is reflected in our reimagined logo, created by design and innovation agency APT 811. It boasts a fresh, modern look, with the letter 'O' stylised as a yellow and orange flower.



On 6 February 2018, SOS officially launched its new logo in a private event graced by President of Singapore Halimah Yacob and former SOS Patron Mah Bow Tan.

Our previous branding served us well for 11 years, but we are excited for the new look to more clearly represent who we are — an available lifeline for anyone in crisis.

While suicide remains a taboo subject in Singapore that not many are comfortable or willing to speak about, we strive to start conversations and dispel the fear that prevents people from openly sharing their experiences related to suicide.



The message we promote is one of help-seeking, resilience, and a community of compassion. For this, we need to present ourselves as not just approachable and warm, but modern as well — and increasingly so — in appealing to all audiences.

Christine Wong
Executive Director,
Samaritans of Singapore

Our comprehensive range of client services offers aid to anyone facing a crisis.



A crisis can hit anyone at any time, and the sense of hopelessness and despair can lead one to contemplate suicide. Such situations can be overcome, however, through crisis intervention and professional support, which SOS provides via several communication channels to both the suicidal as well as suicide survivors.



# A tough yet worthwhile journey

Being a counsellor at SOS has presented Shawn Lai with a rewarding experience as well as constant challenges that he did not expect.



I'm a counsellor involved in hotline services and face-to-face counselling. I counsel people in crisis who walk in seeking help or clients that we invite to come see us. I also provide professional consultation to the volunteers who man the 24-hour hotline, especially when they face difficult or high-risk cases.

#### Why did you join SOS?

I was looking for something that was impactful and meaningful, possibly using some of the skills that I learnt in counselling. Being able to impact and potentially save lives at SOS is a very meaningful cause to be a part of.

# Was it what you expected?

I didn't expect the learning curve to be so steep. The first six months were really difficult, learning the various intervention skills, knowing how to assess clients. I took about six months to get the basics, just getting a handle on what a professional counsellor does.



# Could you share a rewarding moment on the job?

There was a teenage client who called the hotline and was very desperate. She was stressed about her studies and her relationship with her boyfriend. She was crying and talking about ending her life soon. It got pretty serious. The counsellors had to intervene, so I took up the case and spoke to the client. After much persuasion and talking about how much her family means to her, she decided to seek medical help.

Two or three days later, she called us back. She requested to speak to me and thanked me for stopping her from going through with her suicide plan. It's fulfilling when we see that clients are receptive to the resources and options we suggest, and when they cope better with the challenges they face.



# **Crisis Support**



SOS provides crisis support via phone call, email and SMS to individuals who contact SOS directly or are referred by concerned third parties.

Additionally, contact is initiated by SOS staff when clients are assessed to have difficulties coping with crises in their lives. Common problems cited include issues with mental health, family relationships and academic stress.

During the review period, SOS also rendered consultative support on suicidal cases to 23 organisations including schools, hospitals, the police, government bodies, private organisations and Voluntary Welfare Organisations (VWOs).

#### Outgoing volume of crisis support

4,711



# **Specialist**

# Counselling



At SOS, in-house counsellors, psychologists and social workers offer counselling services to clients who require professional intervention and long-term support.

During the review period, SOS counselled 46 clients in 132 sessions. 43% of clients struggled with suicide crises, while 57% were survivors of suicide loss. Over half of suicide survivors reported some form of suicide ideation as a result of losing a loved one to suicide.

Common issues presented include suicide grief and mental health concerns. Clients struggling with mental health issues were encouraged to seek medical intervention.

Table 1: Profile of counselling clients

Age	Male	Female	Total
10-19	1	5	6
20-29	3	5	8
30-39	6	4	10
40-49	5	6	11
50-59	1	7	8
60-64	2	0	2
65 and above	0	1	1
	18	28	46

# 24-hour Hotline

The SOS hotline is manned by trained volunteers and provides round-theclock, confidential emotional support to callers in distress. Professional staff supervise and follow up on critical cases.

During the review period, the hotline received a total of 33,604 calls or approximately one call every 15 minutes.

52% of calls were screened for suicide risk. 18% expressed suicidal ideation or plans, with 3% (984 calls) assessed to be of high or medium risk.

44% of calls were from individuals who experienced stressful life events but did not indicate having suicidal ideation, which may occur if the severity of their situation escalates.

38% of calls were from regular callers who had weak social connections and were dependent on the SOS hotline for some form of social or emotional support. A number of these callers also struggled with mental health issues.

Table 2: Incoming calls

Total	33.604*
Regular Calls	12,870
Other Crisis Calls	14,650
Calls with Suicide Risk	6,084

<sup>\*</sup> Excludes 9 enquiry calls concerning administrative and training matters.

Table 3: Profile of hotline clients

Age	Male	Female	Unknown	Total
5-9	0	1	0	1
10-19	512	1,544	3	2,059
20-29	1,039	1,612	18	2,669
30-39	1,383	1,770	Ο	3,153
40-49	4,017	3,365	0	7,382
50-59	1,086	2,528	Ο	3,614
60-64	1,131	2,221	0	3,352
65 and above	635	1,665	Ο	2,300
Unknown	4,144	4,682	248	9,074
	13,947	19,388	269	33,604

The review period saw a significant increase in female callers aged between 10 and 19.

# Relationship:

Marriage, romance, family, colleagues, concern for a friend or relative.

# Social:

Studies, national service, pregnancy, gambling, family violence, old age, care giving, loneliness and isolation, foreigner issues, Internet-related issues.

# Psychological:

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

# Material:

Finances, employment, accommodation, legal issues.

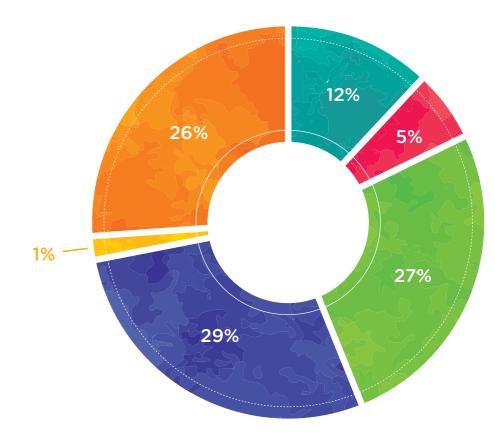
#### Physical:

Health and medical issues.

# Sexual:

Sexual health, sexual identity, sexual assault.

Figure 1: Problems presented in incoming calls



Common problems presented include issues with mental health, family relationships and loneliness. In addition, more male callers expressed job and family problems, while more female callers reported issues with romantic relationships.

# **Email Befriending**

The email befriending service provides emotional support to distressed individuals who prefer to write. Clients can email pat@sos.org.sg and expect a response within 48 hours, excluding weekends and public holidays. As response is not instant, people in immediate crisis are encouraged to call the SOS 24-hour hotline.

Figure 2: Email clients and incoming emails



SOS received emails from 1,806 clients, an increase of 42% from the last review period. Clients under the age of 30 contributed to 63% of the increase.

A significant proportion of clients (19%) wrote in as a concerned third party. In such cases, SOS explored appropriate help options with them or made attempts to reach out to the distressed individuals.

Table 4: Profile of email clients

Age	Male	Female	Unknown	Total
10-19	138	366	26	530
20-29	140	317	23	480
30-39	68	108	6	182
40-49	43	47	4	94
50-59	25	25	2	52
60-64	7	4	Ο	11
65 and above	8	6	Ο	14
Unknown	81	188	174	443
	510	1,061	235	1,806

Younger clients continue to be keen users of the digital medium. Of those who revealed their age, close to 74% were aged between 10 and 29. Furthermore, where gender was made known, female clients accounted for more than twice the number of male clients.

#### Relationship:

Marriage, romance, family, colleagues, concern for a friend or relative.

# Social:

Studies, national service, pregnancy, gambling, family violence, old age, care giving, loneliness and isolation, foreigner issues, Internet-related issues.

# Psychological:

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

#### Material:

Finances, employment, accommodation, legal issues.

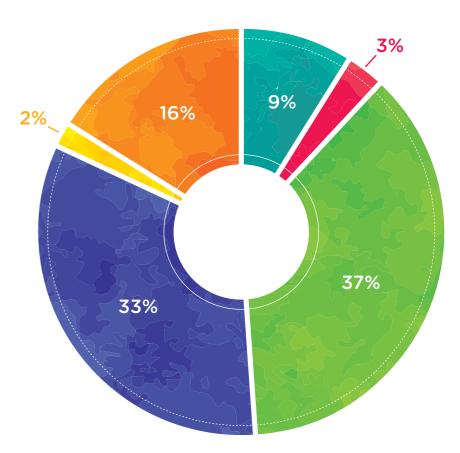
# Physical:

Health and medical issues.

# Sexual:

Sexual health, sexual identity, sexual assault.

Figure 3: Problems presented in emails



Common problems expressed include issues with mental health, suicide ideation, adjusting to a new life stage, family relationships, boy-girl relationships, and academic stress.

47% of clients below 30 years of age reported mental health struggles, particularly with depression and anxiety. Their barriers to help-seeking include financial constraints and fear of disapproval from family and friends.

66% of clients presented some risk of suicide, with over half of them under 30 years of age.



# How do you help suicide survivors?

A suicide death is a crisis to family and loved ones. It throws them into shock. The LOSS team acts as external intervention, an avenue for those who need to talk it out and express their feelings.

# What should the public know about suicide survivors?

That there's no timeline in grief.
That they need a listening ear, like
everyone else. Even though you feel
that you have not done much, just
listening attentively is very helpful
to them.

# How does a counselling session work?

We provide a listening ear and a safe space for them to talk about thoughts and feelings which they may not be able to share with family and loved ones. In the process of grieving, they may feel emotions such as shame, guilt, regret, or anger towards the deceased.

The counsellor sees the client as another human being and values the privilege of listening to their story, holding their emotions and feelings, letting them know that there are people willing to help as they go on this grieving journey.

#### What is Healing Bridge?

It's a support group where suicide survivors gather and see that they're not alone. It's an epiphany, a comfort to them. They learn from each other and figure out how to handle certain situations. For example, a question like "How is your family?" can be difficult to answer. Should they lie, that everything is OK? Or should they say, "No, I've just lost my son or daughter."?

# Does Healing Bridge involve volunteers?

We have clients who eventually become volunteers to help other suicide survivors. I see a lot of compassion in them. They are wounded and have emotional scars but choose to use it to help others.



# Easing the burden of grief

As part of the Local Outreach to Suicide Survivors (LOSS) team, Nathan Khor reaches out to and counsels those who are grieving the loss of a loved one to suicide.



# Local Outreach to Suicide Survivors (LOSS)



Launched in 2006, LOSS is a programme which reaches out and provides emotional support to next of kin (NOK) or loved ones affected by a suicide death. The loss of a family member to suicide is traumatic and can give rise to massive psychological pain. Research has also shown that suicide survivors are at significantly higher risk of suicide.

LOSS receives referrals from various sources, primarily the Singapore Police Force, and renders bereavement support and intervention to affected NOK.

During the review period, LOSS received 118 referrals and made 47 activations. 21% of police referrals were received sometime after the suicide death had taken place, hence no activations were made in these cases.

Table 5: LOSS referrals

Singapore Police Force	79
Ang Mo Kio Police Division	19
Bedok Police Division	7
Central Police Division	12
Clementi Police Division	15
Jurong Police Division	7
Tanglin Police Division	19
Other Referrals*	39
Total	118

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



Table 6: Profile of deceased

Age	Male	Female	Total
10-19	10	7	17
20-29	11	7	18
30-39	7	8	15
40-49	10	3	13
50-59	6	Ο	6
60-64	1	3	4
65 and above	6	6	12
Unknown	13	13	26
	64	47	111*

 $<sup>^{\</sup>ast}$   $\,$  111 deceased from 118 referrals as 7 were double referrals from different sources.

Males made up 57% of the suicide cases referred to LOSS. Common problems faced by the deceased prior to suicide include issues with mental health, relationship problems and medical illnesses.

Table 7: Profile of next of kin

Age	Male	Female	Total
10-19	1	4	5
20-29	7	8	15
30-39	6	4	10
40-49	9	6	15
50-59	7	9	16
60-64	5	1	6
65 and above	6	7	13
Unknown	47	69	116
	88	108	196

# Healing Bridge

Healing Bridge is a support group for suicide survivors co-facilitated by staff and volunteers who are themselves suicide survivors. It provides a safe space for the bereaved to express their grief and struggles, as well as receive support and learn self-care strategies from one another.

During the review period, three sessions of Healing Bridge were held. Ten clients each attended at least one session, and the majority of them were aged between 40 and 49.

# **Table 8: Profile of Healing Bridge clients**

Age	Male	Female	Total
10-19	0	0	0
20-29	0	0	0
30-39	1	0	1
40-49	2	4	6
50-59	0	1	1
60-64	1	0	1
65 and above	0	1	1
	4	6	10

# International Survivors of Suicide (ISOS) Loss Day

ISOS Loss Day, an initiative by the American Suicide Prevention Foundation (ASPF), was commemorated on 18 November 2017.

SOS marked the occasion by sending suicide survivors LOSS packages containing information on the documentary *The Journey Revisited: A Story of Healing and Hope*. Produced by ASPF and available for viewing on their website, the short film explores how some survivors cope with suicide loss over time.

As an act of remembrance and mutual support, suicide survivors and members of the public were invited to light a virtual candle on the SOS website on ISOS Loss Day. A total of 895 people participated and lit a candle in a gesture of solidarity.

# Research

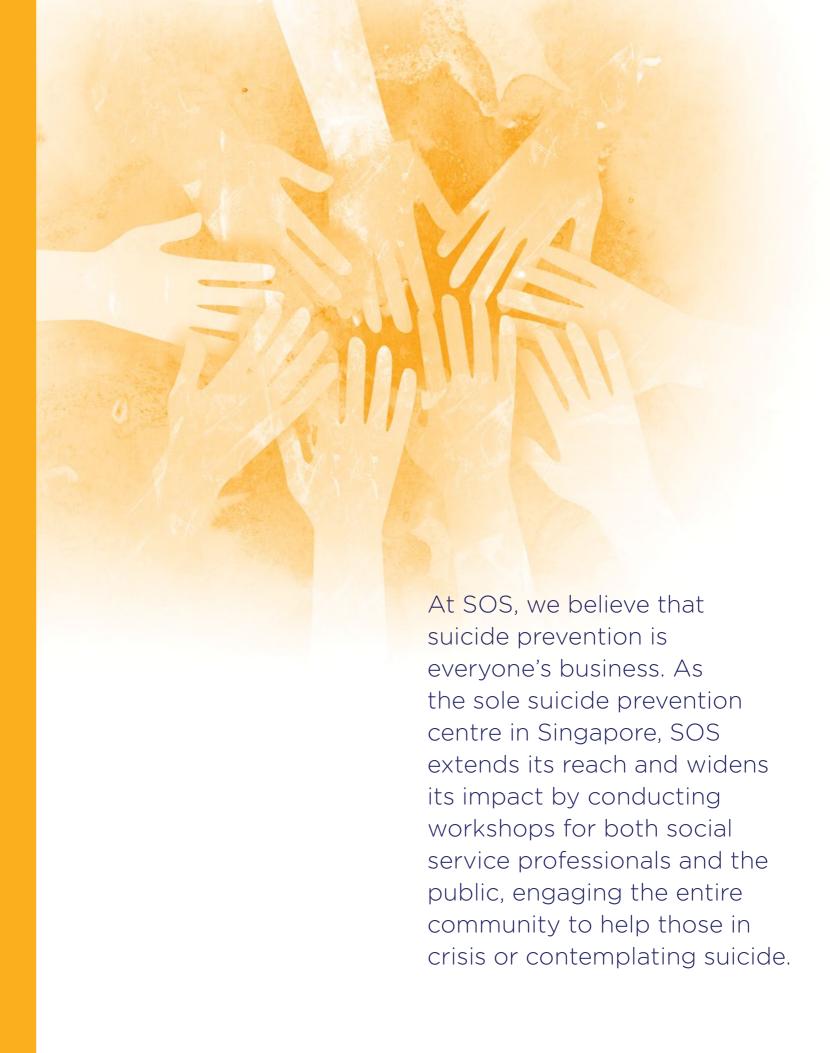


In collaboration with the Next Age Institute (NAI) at the National University of Singapore (NUS), SOS completed its first research paper titled *Dying in a Foreign Land — A Study of Completed Suicides Among Non-residents in 2011–2014 in Singapore*. Data from the Coroner's Court was collated for the paper, which is currently being reviewed for publication by an international journal.

In its next research paper, SOS will focus on suicides among Singaporeans and Singapore Permanent Residents (PRs). Through its research efforts, SOS hopes to contribute to knowledge on the suicide landscape in Singapore and apply its findings to improving suicide prevention and intervention. Additionally, SOS has embarked on a qualitative process evaluation of its LOSS programme.

Client Services 27

training programmes engage the community and enhance our capability to impact lives.







# Learning to read the warning signs

Marilyn Kang, a counsellor helping adults with mental health issues, says the Suicide **Intervention Skills** Workshop (SISW) equipped her to handle at-risk clients.

# Why did you sign up for this workshop?

My colleague who had attended it previously recommended it to me, saying that it was really good. In our line of work, it is important for us to know how to intervene and know when vulnerable clients are at risk of having suicidal thoughts.

# What is your biggest takeaway from the workshop?

What stuck with me was the roleplay session. A training facilitator simulated someone about to take her own life and we had to show a lot of empathy to calm down her emotions and talk her out of it. The trainer would interject if a participant asked a question that they shouldn't, and that would be a teaching point for the rest of us.

The role-play brought everything to life. It was very real and stressful for us. As we took turns stepping up to say something to intervene in the situation, I felt giant butterflies in my stomach and fumbled for the right words to say, but I still had to maintain my composure and not appear nervous or scared. Most

importantly, I learnt to empathise with my clients more rather than try to solve their problems right away.

# Do you handle clients differently

Previously, whenever a client mentioned suicide, I'd get very scared and worry that I might have missed out certain questions, or not made a full assessment. But after going through this workshop, I feel more confident in my work. This training really showed me that you have to empathise with clients, feel the situation, and ask the suicide question (whether they have thoughts of killing themselves) if that person is showing warning signs.

# Would you recommend this workshop to others?

I had a 20-minute sharing session with my colleagues, summarising the workshop in a nutshell, and I encouraged them to attend the full course. I know that for some social workers, this is a compulsory course. I think more organisations should make it compulsory so that more know how to deal with at-risk clients



# SkillsFuture Eligibility



In support of Singapore's national movement towards lifelong learning, SOS is delighted to announce that the following workshops are eligible for SkillsFuture funding from April 2018 onwards.

- Gatekeepers Intervention Skills Workshop (GISW)
- Suicide Intervention Skills Workshop (SISW)
- Suicide Postvention Skills Workshop (SPSW)
- Sound of Listening (pending approval)

With the endorsement of SkillsFuture, SOS hopes to impart suicide prevention, intervention and postvention skills and knowledge to more professionals engaged in counselling and social work as well as a wider audience in the community.

# Sound of Listening

Our newest workshop, Sound of Listening, aims to impart effective techniques of listening, responding and engaging individuals by emotionally supporting them towards self-empowerment and adequacy. It provides opportunities for hands-on practice and role-play to apply the skills learned.

This one-day workshop was designed to benefit the general public, and is especially suitable for managers, HR personnel, service personnel, team leaders, social work assistants, as well as social service and counselling professionals.

#### **Table 9: Training workshops**

Workshop	Participants	Category	No. of Sessions	Attendance (approx.)
Gatekeepers Intervention Skills	Ministry of Manpower	Professional	1	24
Workshop (GISW)	Singapore Management University • Student peer helpers	Youth	2	28
	Yishun Town Secondary School • Principal, teachers and school counsellors	Professional	1	18
	Other VWOs and relevant agencies  • Counsellors, social workers and psychologists	Professional	1	12
Suicide Intervention Skills Workshop (SISW)	Other VWOs and relevant agencies  • Counsellors, social workers and psychologists	Professional	3	76
	Singapore Indian Development Association • Counsellors, social workers and psychologists	Professional	1	18
Suicide Postvention Skills Workshop (SPSW)	Other VWOs and relevant agencies  • Counsellors, social workers and psychologists	Professional	2	23
Hotline Crisis Management Workshop	Foreign Domestic Worker Association for Social Support and Training (FAST)	Professional and Volunteers	1	15
Working with Special Populations — Working with People with Suicidal Tendency	Nanyang Polytechnic  • Students from Advanced Diploma in Counselling	Youth	1	14
		Total	13	228

# **Participant**

# **Feedback**

# Gatekeepers Intervention Skills Workshop (GISW)

 It was good for the workshop to incorporate role-plays as it helped the participants to put the knowledge and strategies into action.

2. Very useful. I feel less awkward and less afraid approaching the idea/topic of suicide!

# Suicide Intervention Skills Workshop (SISW)

1. It is inspiring that SOS is doing such a wonderful job. The trainer did a fantastic job and she was able to effectively engage the participants with her knowledge and skills.

Good sharing of life experiences.
 The workshop also highlighted the importance of empathy in daily use. A well prepared workshop conducted by an experienced facilitator.

# Suicide Postvention Skills Workshop (SPSW)

- The trainer was very well prepared and showed her experience and passion in her sharing. It was an enjoyable course!
- The workshop was very insightful. The examples were very useful and aided our understanding.

Our communications, outreach and mdraising efforts build awareness and encourage giving.



Through outreach talks, community events, awareness campaigns and media engagements, SOS seeks to break the taboo surrounding suicide and encourage the public to approach the subject in a responsible and sensitive manner. Other efforts include raising awareness of resources for the distressed and partnering individuals and corporations in our fundraising projects.



# **Spreading** a message of hope

**Award-winning** ad agency TBWA\ Singapore has worked with SOS since the #HOWRU campaign in 2015. Three members on the team — Douglas, Colin and Tammy — share their experiences.



# Why did you choose to partner SOS?

C: As a creative company, we spend our time thinking of interesting and engaging ways to spread our clients' messages. But there are also those who need help in making their voices heard. SOS is one organisation that we're proud to collaborate with to spread the message of suicide awareness.

T: I believe in the power of communication — that we're all here as a collective force to use our creative storytelling skills effectively, passionately and for good. Plus, it's a cause that I personally believe in, and sadly, not talked about enough in Singapore.

# What do you admire about SOS?

D: I think they are noble. It takes a certain type of person to work in

SOS - someone who is selfless and caring. I don't think I could do it, hence I do what I can to help based on my own expertise.

C: In a fast-paced society like Singapore, it's easy to sideline people who cry out for help. But thanks to organisations like SOS, we can help ensure that anyone who needs help doesn't get ignored. That is what I admire about SOS.

# What has the experience of working with SOS been like?

T: They've been really open, patient and collaborative. When I first started working with them, I had a whole bunch of questions - they've never made me feel silly for not understanding.

# What have you personally learnt from working with SOS?

C: That the rate of suicide in Singapore is very real. I used to think it was "under control" in the sense that it wasn't a social issue. But now I know that every suicide is simply one

# What message about suicide do you wish to send to the public?

T: That every single one of us has the power to pick someone up at their lowest.

D: Be understanding. Be compassionate. Love yourself.

C: When people contemplate suicide, it's not because they're weak, but because they've been strong for too long.

# Refreshed

# Website



In line with SOS's rebranding, a refurbished website was launched in February 2018 with a host of new features such as a responsive design, updated content, quick access to emotional support resources, and a streamlined process for volunteer application. A new blog section contains shareable content published regularly, supporting continual outreach efforts to build an accurate perception of suicide and increase awareness of suicide prevention.



No. of users and visits: increased by 73%



page views: increased by 96%



Average time spent on site per visit: increased by



Visits to site through mobile platforms: increased by

# World Suicide

# Prevention Day 2017



We make light of suicide every day through the casual and flippant use of suicide-related phrases. The Singapore heat makes us want to "kill ourselves", and train breakdowns elicit proclamations of #wannadie. Together with TBWA\ Singapore, we turned this problem into an opportunity by using it as a starting point to talk about the real causes of suicide.

Our previous campaigns focused on breaking the silence surrounding suicide. This time, we didn't just want people to talk about suicide — we wanted them to talk about it *right*. In conjunction with World Suicide Prevention Day 2017, SOS released a video featuring the perspectives of suicide attempters and suicide survivors, and a series of artworks highlighting insensitive references to suicide in daily conversation.

When someone is in that state, it could just take one small thing to push them over the edge. And it could just be that one hashtag.

Luke Tan

suicide attempter

# **Key Speaking**

# **Engagements**

#### NIE Beginning Teachers' Orientation Programme (BTOP)

Recognising that teachers play an integral role as gatekeepers in the community, SOS reached out to the National Institute of Education (NIE) to participate in their Beginning Teachers' Orientation Programme (BTOP). A suicide awareness talk was conducted for around 900 trainee teachers from the diploma, degree and postgraduate diploma programmes. The two sessions were well received and discussions are underway to make the talk an annual affair.

#### In-Conversation at Raffles Girls' School (RGS)

In-Conversation is an annual series of dialogues where RGS student organisers invite professionals to present on and discuss real-world issues faced by the youth of today and tomorrow. On 5 March 2018, SOS Head of Training Wong Lai Chun had the pleasure of sharing her expertise and engaging students on the topic of mental health.

# International Outreach

# 29th IASP World Congress

Held from 18 to 22 July 2017 in Kuching, Malaysia, the 29<sup>th</sup> Congress of the International Association for Suicide Prevention (IASP) was a platform for over 400 international representatives engaged in suicide prevention and crisis intervention to share knowledge, exchange experiences and develop collaboration opportunities. The event was attended by SOS **Executive Director Christine Wong** and three staff members.



# Visit by The Samaritans Befrienders Hong Kong (SBHK)

As part of our efforts to engage our international partners, SOS had the privilege to host Robert Wong, Chairman of The Samaritans Befrienders Hong Kong (SBHK), on 9 October 2017. Drawing from over 20 years of expertise, he discussed and shared best practices in volunteer and hotline management with SOS staff and our Board

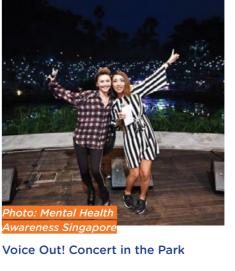
# **Collaborations**

#### **NUS Global Citizen Conference 2017**

Organised by the NUS Students' Union (NUSSU), the five-day conference gathered around 180 students from various Asia-Pacific universities, with the aim of cultivating a global-citizen mindset in today's youth. It explored the theme of social inclusion in key areas such as Refugees, Migrant Workers, Poverty and Inequality, and Gender Equality. In the area of Mental Health, SOS was invited to provide insights on suicide as a social phenomenon.



To combat the stigma of mental illness and commemorate World Mental Health Day, SOS and 24 agencies and community partners from the healthcare and social services sectors organised Voice Out!, a free concert at the Singapore Botanic Gardens on 7 October 2017. The line-up of local artistes — many of whom are mental health advocates — included a special guest appearance by Mandopop star Stefanie Sun.



#### Music for a Cause 2018

SOS was invited to be one of the eight participating charity organisations at the third edition of Music for a Cause, held on 20 January. Eight local artistes and three F&B partners came together to generate awareness and raise funds for various social causes in Singapore.



#### While You Sleep

Directed by Christine Seow and produced by OHBOY! Pictures, the documentary series While You Sleep pays tribute to unsung heroes who work odd hours in various fields ordinary people doing extraordinary work. One episode focused on the work of an SOS hotline volunteer and the challenges faced in providing emotional support to callers in distress. The series was released on Viddsee in March 2018.



of Management.

# **Outreach**

# **Talks**

SOS conducts a range of talks to increase awareness of suicide prevention among youth and the general public.

Table 10: Talks for youth

Topic	Organisation	No. of Sessions	Attendance (approx.)
The Role of	Anglican High School	1	40
SOS in Suicide Prevention	Anglo Chinese School (Independent)	1	60
	Nanyang Technological University	2	80
	National University of Singapore Social Work Students' Agency Visit	3	41
	National University of Singapore Student Union Global Citizen's Conference	1	21
	Raffles Institution	1	35
Things You	Raffles Girls' School	1	191
Need to Know	Ngee Ann Polytechnic	1	50
About Suicide	Singapore Institute of Technology	1	60
Working Out Our Troubles	St Joseph's Institution	1	150
	Total	13	728

Table 11: Talks for the public

Topic	Organisation	No. of Sessions	Attendance (approx.)
The Role of	Ministry of Education	1	14
SOS in Suicide	National Institute of Education	2	900
Prevention	Prudential	1	42
Need Help! How?	St Hilda's Community Service Centre	1	60
Working Out Our Troubles	St Hilda's Community Service Centre	2	62
	VETRI-IAEC	1	200
	PAVE	1	22
	Total	9	1,300



During the review period, SOS was mentioned or featured in a total of 83 articles across newspapers, magazines and online outlets.

Table 12: SOS media mentions and interviews

		Table 12. 303 media mentions and interviews
Date	Media	Title of Article/Programme
07 Apr '17	The New Paper	Singing away the blues
05 May '17	The New Paper	Engage kids and be on alert for harmful online content
05 May '17	The New Paper	Online suicide game prompts MOE advisory
06 May '17	The Straits Times	MOE issues advisories on suicide and distress
09 May '17	The Straits Times	Concerning wave of negative content on suicide
18 May '17	The New Paper	Serial shoplifter who had depression found dead
26 May '17	The New Paper	Pledge and make a difference
31 May '17	The Straits Times	Mandatory treatment order aims for balance in sentencing
13 Jun '17	Mothership.sg	Foreign domestic helper allegedly jumped from Interlace condominium, video shows
15 Jun '17	The Straits Times	Suicide videos on social media dangerous, have negative influence
22 Jul '17	The Straits Times	His music touched many hearts in Singapore
24 Jul '17	The Pride	Learning to embrace life after two suicide attempts
28 Jul '17	The Straits Times	Slight rise in number of suicides last year
31 Jul '17	Channel NewsAsia	High prevalence of suicide in older adults aged 50 and above: SOS
31 Jul '17	The Straits Times	More outreach needed to prevent suicides
30 Aug '17	The Straits Times	Tighten requirements for being a maid
06 Sep '17	Bandwagon Asia	Live To Rise encourages mental health awareness with Singapore rock showcase
07 Sep '17	The Straits Times	Causes Briefs: F1 car built from recycled items in donation drive
07 Sep '17	The New Paper	Woman arrested for attempted suicide in Ang Mo Kio
08 Sep '17	thir.st	If you're thinking of ending your life — don't struggle alone
09 Sep '17	The New Paper	Learn to see warning signs of suicide
09 Sep '17	thir.st	Where every phone call could be a matter of life and death: The Samaritans of Singapore
11 Sep '17	The Straits Times	SOS: More volunteers needed to lend an ear
11 Sep '17	The New Paper	SOS sends out an SOS for more volunteers
11 Sep '17	All Singapore Stuff	Train grassroots leaders to become SOS volunteers
13 Sep '17	The Straits Times	Baffling that helpline is manned by volunteers
13 Sep '17	The Straits Times	Consider hiring more full-time staff
13 Sep '17	The Straits Times	Suicidal individuals need help, not prosecution
15 Sep '17	The Straits Times	Singapore tops in progress on UN health goals
21 Sep '17	The South China Morning Post	The downside to Singapore's education system: streaming, stress, and suicides

Date	Media	Title of Article/Programme
25 Sep '17	Channel NewsAsia	More kids in Singapore seeking help for mental health issues
26 Sep '17	联合晚报	援人协会义工分享电话求助个案
27 Sep '17	Channel NewsAsia	Halloween display of hanged woman taken down at *SCAPE after criticism
28 Sep '17	Coconuts Singapore	Legit scary Halloween decor of hanged woman outside Scape taken down after public outcry
28 Sep '17	Campaign Brief Asia	Samaritans of Singapore and TBWA launch a campaign urging people to take suicide seriously
28 Sep '17	Marketing Interactive	SOS tells public to stop trivialising the phrase "kill myself"
28 Sep '17	Branding in Asia	Suicide is Serious Campaign from Samaritans of Singapore Warns of Trivializing Common Expressions
29 Sep '17	AsiaOne	Can the words you casually use trigger extreme reactions like suicides? SOS says yes
29 Sep '17	The Drum.com	Samaritans of Singapore wants people to stop trivialising suicide in new campaign
09 Oct '17	Observer+	Facing life with death — The reality of suicide cases in Singapore
11 Oct '17	The Straits Times	Teetering at the edge of a precipice
24 Nov '17	AsiaOne	Woman dies after jumping into river because she found son's fiancee too short
29 Nov '17	The Straits Times	Mother, son found dead in Tampines flat in apparent suicide
04 Dec '17	TODAY	S'pore women more likely to suffer depression than men
19 Dec '17	AsiaOne	Death of Jonghyun: Success of SHINee's lead vocalist went beyond the K-Pop boyband
19 Dec '17	The New Paper	Shinee member Kim Jong Hyun dies: Star's sister told police he seemed suicidal
19 Dec '17	AsiaOne	SHINee member's death ruled suicide, no autopsy
19 Dec '17	The Straits Times	SHINee's Jonghyun dies in apparent suicide: A look back at K-pop singer's life
20 Dec '17	The Straits Times	Jonghyun's death: The price of K-pop perfection?
27 Dec '17	The Straits Times	What happened to singer could happen to anyone
29 Dec '17	The Straits Times	Singaporean woman flies to Taiwan to meet online lover, attempts suicide when he fails to turn up
30 Dec '17 31 Dec '17	The New Paper 新明日报	Singapore woman in Taiwan attempts suicide when online lover is no-show 疑与母亲吵架青年负气跳楼母跪抱儿哭喊

Date	Media	Title of Article/Programme
07 Jan '18	联合晚报	来福士城年轻男子坠楼亡
12 Jan '18	Bandwagon	Music For A Cause announce 2018 line-up — Charlie Lim, ShiGGa Shay, Joie Tan & more
13 Jan '18	新明日报	疑领取O水准成绩后 16岁少11楼坠死
15 Jan '18	TODAY	Suicide among youth and young adults hard to ignore
16 Jan '18	联合晚报	小红莓乐团主唱46岁桃乐瑞丝伦敦骤逝
17 Jan '18	Channel NewsAsia	Duke-NUS doctorate student found dead in lab at Biopolis
20 Jan '18	新明日报	15男女联手救不回女佣
25 Jan '18	AEC News Today	StarHub Latest Singapore Telco With Chinese New Years advertisement (HD video)
29 Jan '18	联合晚报	妇女危坐11楼数度刀划腿臂
03 Feb '18	新明日报	妻惊见牙医丈夫死在诊所内
04 Feb '18	Channel NewsAsia	Depression in men often masked in addictions, manifests as anger: Experts
04 Feb '18	The Straits Times	It Changed My Life: How a mother lost her 11-year-old son to depression
04 Feb '18	新明日报	疑欠下巨债金发按摩师颈缠绳吊死
06 Feb '18	The Straits Times	SOS to offer text-for-advice messaging service in outreach to youth
06 Feb '18	联合早报	援人协会更新标志提供更多不同平台援助
07 Feb '18	The Straits Times	Text-for-advice phone service for youth in distress
09 Feb '18	Channel NewsAsia	Commentary: Chinese New Year brings stress, loneliness and sorrow to some seniors
20 Feb '18	AsiaOne	20-year-old man arrested for attempted suicide at Punggol Drive
20 Feb '18	联合晚报	危坐16楼墙沿青年闹跳楼
26 Feb '18	CLEO Singapore	How Can I Help Someone Who Is Suicidal?
28 Feb '18	ZULA.sg	To My Friend Who Committed Suicide, I Wish I Had Recognised The Signs
05 Mar '18	联合晚报	白沙浮娱乐广场23岁女郎坠楼亡
05 Mar '18	新传媒8频道新闻	白沙浮娱乐广场坠楼事故 23岁女子不幸身亡
08 Mar '18	The Straits Times	More coordination to make it easier for needy to get help
11 Mar '18	新明日报	父母离异被霸凌学业差 10岁男童患抑郁症
12 Mar '18	新明日报	危坐5楼窗沿女子闹跳楼2小时
13 Mar '18	The Straits Times	Why young people succumb to thoughts of death
16 Mar '18	The New Paper	Woman, daughters pull distraught neighbour on window ledge to safety
17 Mar '18	联合晚报	青年不知何故35楼坠楼身亡
18 Mar '18	The Straits Times	Just 10 and she wanted to die

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# Why did you start a fundraising campaign for your birthday?

Honestly, whatever I need, I can buy, so I don't need to receive presents year after year. I chanced upon Giving.sg, which allows people to run campaigns and raise funds for a certain cause, which I thought was meaningful.

# Why did you wish to highlight mental health?

I think it's an issue that is often neglected. People think about those dying from life-threatening diseases like cancer or heart disease but not those dying of suicide. Personally, I also have some friends who are suffering from a mental condition in one form or another.

# What do you like about SOS?

SOS is an organisation that gives people who are feeling down someone to talk to and reach out to for help. It's on an anonymous basis, which is good for people who are hesitant to seek help. Also, seeing a therapist costs money, and not everyone is comfortable doing that or able to afford it.

# What was the process of raising funds through Giving.sg?

I set a goal of \$2,000; I wanted it to be slightly difficult to reach. Once the campaign went live, I shared the link with all my friends and asked them to make donations. In some instances, they might think, What does SOS need money for? People will donate to causes that support kids who cannot afford treatment for their medical conditions. They may not donate to SOS because they don't see the face of someone who is about to die. I had to explain to my friends why I chose this organisation, that the issue of mental health is often neglected.

# Did your campaign raise awareness for suicide prevention?

Maybe in a small way, and to a limited group of people. Hopefully, whoever read the write-up that I posted gained a better understanding, even if they didn't make a donation.

# The best birthday gift ever

At the end of an emotionally difficult year, Ng Hui Min chose an extraordinary present for her birthday in December — she started an online campaign and raised \$2,350 for SOS.



# Fundraising &

# **Sponsorships**

SOS would like to extend its heartfelt gratitude to the individuals and organisations who made generous donations, provided event sponsorships, or raised funds for SOS. These gestures of goodwill have helped increase our reach and sustain our self-funded programmes, ensuring that our services are available to as many clients as possible. With your support, SOS continues to be an available lifeline and constant projection of hope and optimism to those in crisis.

#### **CORPORATE DONORS**

We thank and acknowledge the following organisations for their generous support in FY2017/18:

#### **Cash Donations**

\$263,373.37
Rotary Club of Singapore

\$31,154.50
Eternal Life Assembly Church

\$10,000 Lee Foundation

\$5,000 - \$9,999 Mellford Pte Ltd

\$1,000 - \$4,999

InterAlia Legal Diversity Forum
Kwan Im Thong Hood Cho Temple
Mangala Vihara (Buddhist Temple)
Mitsubishi Electric Asia Pte Ltd
NTUC FairPrice Foundation
SG Caring Heart Ltd

#### **Donations in Kind**

APT 811 Design & Innovation Agency

A&D Printhub Pte Ltd

Deli Hub Catering Pte Ltd

Fuji Xerox Singapore

M1 Limited

NTUC FairPrice Foundation

PayPal Pte Ltd

Public Utilities Board

RadioQuip Communications Pte Ltd

Siloso Beach Resort. Sentosa

Singapore Press Holdings Ltd

TBWA\ Group Singapore

TILT Pte Ltd

# FRIENDS OF SAMARITANS

Individuals invited to be Friends of Samaritans help by supporting the activities of SOS, making the 24-hour hotline number and email befriending address known to anyone who may benefit, and/or making an annual contribution.

We thank and acknowledge the following Friends of Samaritans for their contributions in FY2017/18:

Dr Chia Kwok Ying

Ms Jeanne Woon

Ms Lily Lim

Ms Valarie Khor

Ms Wong Fong Lai

# Our volunteers offer hope, empathy and a listening ear to those in despair.



The SOS hotline is manned round the clock by a team of dedicated volunteers from all walks of life who offer emotional support and an empathetic ear to desperate or distressed callers. Each volunteer undergoes rigorous pre-service training as well as continual training to further build their confidence and capabilities.



#### Has volunteering changed you?

It has made me a better listener. I'm less judgemental, less critical. What I'm doing here has contributed to who I am today.

# What outcome do you hope for when you take a call?

Even after so many years, each call I take has no easy solution. Every call is unique, every caller is unique. One person can call at different times because of different issues. Really there's no one solution, but ultimately we hope that they can cope and go on another day.

# Could you share an example of someone you helped?

I spoke to a lady who said she's been calling for some time now. It's very tough for her because she has no family support and her friends are naysayers. Her husband divorced her after depleting all their savings, and she can't find a job because she has no qualifications.

She broke down crying because she has tried all her means and feels that life is hopeless, she's going to lose

everything and sleep on the streets. But what really touched my heart was how after talking to her, she started laughing again. She started to say "No big deal" and decided to look for a job again. Technically, I didn't do anything to help her. It's just that after talking, emotionally she feels like she has the energy to go on.

# Are SOS volunteers a tight-knit group?

We all share a common experience at SOS, doing the same thing, believing in the same things, so there is a closeness that pulls us together. Although we only meet once in a while, we seem to know each other so well. Every time we go out, we joke and laugh like best friends.

I've seen some volunteer while pregnant, take a maternity break, and continue volunteering after giving birth. I'm very inspired by them. I see their sacrifice and willingness to help. It's definitely not easy.



# A willing heart and a listening ear

After eight years of volunteering, Jessica (not her real name) says the role has not only helped those in distress but also made her a better person.



# Volunteer **Training**



#### Phase 1

Volunteers acquire essential listening and verbal response skills through classroom learning and role-play.



#### Phase 2

Volunteers experience handling calls over the 24-hour hotline with the supervision of an experienced mentor.



#### Phase 3

Volunteers undergo additional training that involves continual education in suicide intervention and postvention.

# Profile of

Mr Tan Chuan-Jin

**NUS Global Citizen Conference 2017** 

**Speaker of Parliament** 

**Opening Ceremony** 



The beauty of [volunteering]... is not just about addressing the

it also provides an avenue for us to reconnect with our sense of compassion, our sense of love. I think that's the first step.. to look beyond [the] self, to become inherently a more caring

problem of the elderly, or low income, or family violence...

and inclusive society, a less selfish society.

#### **Pre-service Training**

Pre-service training for volunteers consists of three phases. Potential volunteers are assessed by trainers at the end of each phase before progressing to the next.

#### **Continual Training**

To enhance the competence and confidence of our volunteers. SOS rolled out a new continual training programme for volunteers in January 2018. These sessions are skills-focused and incorporate interactive segments to build volunteers' capabilities in handling calls on the 24-hour hotline. Topics include relationships, trauma, mental health, grief, and self-harm.

Table 13: Continual training by internal staff/volunteers

Programme	Attendance
Beyond Blue - Refresher Skills Session 1	21
Beyond Blue - Self Care Session 1	21
Beyond Blue - Refresher Skills Session 2	23
Beyond Blue - Self Care Session 2	21
Supervisor Training	13

Table 14: Continual training by external trainers

Programme	External Trainer	Attendance
Family Law Part 1	Assoc Prof Ruby Lee, Ms Delphine, National University of Singapore	49
Family Law Part 2	Assoc Prof Ruby Lee, Ms Qiqing, National University of Singapore	25
LOSS - Role of State Coroner's Court & the Police	Judge Marvin Bay, State Courts Dr George Paul, Health Sciences Authority Mr Lee Han Sheng, Singapore Police Force	20
Threat Assessment of Violence	Ms Whistine Chai, Ministry of Home Affairs	38

# **Volunteers**





Oldest Volunteer: 81 years old



43 years

# Proficiency in speaking a wide range of languages:



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Table 15: Profile of volunteers

Sex           Male         65         33.0%           Female         132         67.0%           Age         23-29         9         4.6%           30-39         31         15.7%           40-49         49         24.9%           50-59         54         27.4%           *59         54         27.4%           *59         54         27.4%           Nationality           Singaporean         157         79.7%           Singapore PR         23         11.7%           Others (e.g. Filipino, British)         17         8.6%           Years of Service         41         20.8%           1-5         60         30.5%           6-10         32         16.2%           11-15         21         10.7%           16-20         15         7.6%           21-25         9         4.6%           >25         19         9.6%           Occupation           Administrative/Human Resource/         35         17.8%           Accounting/Finance         4         17.8%           Arts/Media/Communication         7         3.6%	Category	No.	%
Age         23-29       9       4.6%         30-39       31       15.7%         40-49       49       24.9%         50-59       54       27.4%         >59       54       27.4%         Nationality         Singaporean       157       79.7%         Singapore PR       23       11.7%         Others (e.g. Filipino, British)       17       8.6%         Years of Service         <1	Sex		
Age         23-29       9       4.6%         30-39       31       15.7%         40-49       49       24.9%         50-59       54       27.4%         >59       54       27.4%         Nationality         Singapore PR       23       11.7%         Others (e.g. Filipino, British)       17       8.6%         Years of Service         <1	Male	65	33.0%
23-29 9 4.6% 30-39 31 15.7% 40-49 49 24.9% 50-59 54 27.4% >59 54 27.4%  Nationality  Singaporean 157 79.7% Singapore PR 23 11.7% Others (e.g. Filipino, British) 17 8.6%  Years of Service <1 41 20.8% 1-5 60 30.5% 6-10 32 16.2% 11-15 21 10.7% 16-20 15 7.6% 21-25 9 4.6% >25 19 9.6%  Cocupation  Administrative/Human Resource/ 35 17.8% Accounting/Finance  Arts/Media/Communication 7 3.6% Education/Training 25 12.7% Engineering/Technology/Infocomm 15 7.6% Technology Healthcare/Social Services 9 4.6% Legal Services 9 4.6% Manufacturing/Construction/Logistics 2 1.0% Sales/Marketing/Services 9 4.6% Homemaker 18 9.0% Retired 19 9.6% Self-employed	Female	132	67.0%
30-39       31       15.7%         40-49       49       24.9%         50-59       54       27.4%         >59       54       27.4%         Nationality         Singaporean       157       79.7%         Singapore PR       23       11.7%         Others (e.g. Filipino, British)       17       8.6%         Years of Service         <1	Age		
49 24.9% 50-59 54 27.4% >59 54 27.4%  Nationality  Singaporean 157 79.7% Singapore PR 23 11.7% Others (e.g. Filipino, British) 17 8.6%  Years of Service  ≺1 41 20.8% 1-5 60 30.5% 6-10 32 16.2% 11-15 21 10.7% 16-20 15 7.6% 21-25 99 4.6% ≥25 19 9.6%  Occupation  Administrative/Human Resource/ 35 17.8% Accounting/Finance Arts/Media/Communication 7 3.6% Education/Training 25 12.7% Engineering/Technology/Infocomm 15 7.6% Technology Healthcare/Social Services 9 4.6% Legal Services 7 3.6% Manufacturing/Construction/Logistics 2 1.0% Sales/Marketing/Services 9 4.6% Homemaker 18 9.0% Retired 19 9.6% Self-employed	23-29	9	4.6%
50-59       54       27.4%         >59       54       27.4%         Nationality         Singapore PR       23       11.7%         Others (e.g. Filipino, British)       17       8.6%         Years of Service         <1	30-39	31	15.7%
Nationality           Singaporean         157         79.7%           Singapore PR         23         11.7%           Others (e.g. Filipino, British)         17         8.6%           Years of Service         41         20.8%           1-5         60         30.5%           6-10         32         16.2%           11-15         21         10.7%           16-20         15         7.6%           21-25         9         4.6%           >25         19         9.6%           Occupation         35         17.8%           Accounting/Finance         Arts/Media/Communication         7         3.6%           Education/Training         25         12.7%           Engineering/Technology/Infocomm         15         7.6%           Technology         Healthcare/Social Services         9         4.6%           Legal Services         7         3.6%           Manufacturing/Construction/Logistics         2         1.0%           Sales/Marketing/Services         9         4.6%           Homemaker         18         9.0%           Retired         19         9.6%           Self-employed         21<	40-49	49	24.9%
Nationality         Singaporean       157       79.7%         Singapore PR       23       11.7%         Others (e.g. Filipino, British)       17       8.6%         Years of Service         <1	50-59	54	27.4%
Singaporean       157       79.7%         Singapore PR       23       11.7%         Others (e.g. Filipino, British)       17       8.6%         Years of Service         <1	>59	54	27.4%
Singapore PR       23       11.7%         Others (e.g. Filipino, British)       17       8.6%         Years of Service         <1	Nationality		
Others (e.g. Filipino, British)       17       8.6%         Years of Service       41       20.8%         <1-5       60       30.5%         6-10       32       16.2%         II-15       21       10.7%         16-20       15       7.6%         21-25       9       4.6%         >25       19       9.6%         Occupation         Administrative/Human Resource/       35       17.8%         Accounting/Finance       7       3.6%         Arts/Media/Communication       7       3.6%         Education/Training       25       12.7%         Engineering/Technology/Infocomm       15       7.6%         Technology       4.6%         Healthcare/Social Services       9       4.6%         Legal Services       7       3.6%         Manufacturing/Construction/Logistics       2       1.0%         Sales/Marketing/Services       9       4.6%         Homemaker       18       9.0%         Self-employed       21       10.7%	Singaporean	157	79.7%
Years of Service         <1	Singapore PR	23	11.7%
<1	Others (e.g. Filipino, British)	17	8.6%
1-5 60 30.5% 6-10 32 16.2% 11-15 21 10.7% 16-20 15 7.6% 21-25 9 4.6% ≥25 19 9.6%  Cocupation  Administrative/Human Resource/ 35 17.8% Accounting/Finance  Arts/Media/Communication 7 3.6% Education/Training 25 12.7% Engineering/Technology/Infocomm 15 7.6% Technology  Healthcare/Social Services 9 4.6% Legal Services 9 4.6% Manufacturing/Construction/Logistics 2 1.0% Sales/Marketing/Services 9 4.6% Homemaker 18 9.0% Retired 19 9.6% Self-employed 21 10.7%	Years of Service		
6-10 32 16.2% 11-15 21 10.7% 16-20 15 7.6% 21-25 9 4.6% >25 19 9.6%  Occupation  Administrative/Human Resource/ Arts/Media/Communication 7 3.6% Education/Training 25 12.7% Engineering/Technology/Infocomm 15 7.6% Technology Healthcare/Social Services 9 4.6% Legal Services 7 3.6% Manufacturing/Construction/Logistics 2 1.0% Sales/Marketing/Services 9 4.6% Homemaker 18 9.0% Retired 19 9.6% Self-employed 21 10.7%	<1	41	20.8%
11-15       21       10.7%         16-20       15       7.6%         21-25       9       4.6%         >25       19       9.6%         Occupation         Administrative/Human Resource/ Accounting/Finance         Arts/Media/Communication       7       3.6%         Education/Training       25       12.7%         Engineering/Technology/Infocomm       15       7.6%         Technology       4.6%       Legal Services       9       4.6%         Legal Services       7       3.6%       Manufacturing/Construction/Logistics       2       1.0%         Sales/Marketing/Services       9       4.6%       Homemaker       18       9.0%         Retired       19       9.6%       Self-employed       21       10.7%	1-5	60	30.5%
16-20       15       7.6%         21-25       9       4.6%         >25       19       9.6%         Occupation         Administrative/Human Resource/Accounting/Finance       35       17.8%         Arts/Media/Communication       7       3.6%         Education/Training       25       12.7%         Engineering/Technology/Infocomm       15       7.6%         Technology       9       4.6%         Legal Services       7       3.6%         Manufacturing/Construction/Logistics       2       1.0%         Sales/Marketing/Services       9       4.6%         Homemaker       18       9.0%         Retired       19       9.6%         Self-employed       21       10.7%	6-10	32	16.2%
21-25       9       4.6%         >25       19       9.6%         Occupation         Administrative/Human Resource/Accounting/Finance       35       17.8%         Arts/Media/Communication       7       3.6%         Education/Training       25       12.7%         Engineering/Technology/Infocomm Technology       15       7.6%         Technology       4.6%       4.6%         Legal Services       9       4.6%         Manufacturing/Construction/Logistics       2       1.0%         Sales/Marketing/Services       9       4.6%         Homemaker       18       9.0%         Retired       19       9.6%         Self-employed       21       10.7%	11-15	21	10.7%
>25       19       9.6%         Occupation         Administrative/Human Resource/Accounting/Finance       35       17.8%         Accounting/Finance       7       3.6%         Education/Training       25       12.7%         Engineering/Technology/Infocomm       15       7.6%         Technology       9       4.6%         Healthcare/Social Services       9       4.6%         Legal Services       7       3.6%         Manufacturing/Construction/Logistics       2       1.0%         Sales/Marketing/Services       9       4.6%         Homemaker       18       9.0%         Retired       19       9.6%         Self-employed       21       10.7%	16-20	15	7.6%
Administrative/Human Resource/ 35 17.8% Accounting/Finance Arts/Media/Communication 7 3.6% Education/Training 25 12.7% Engineering/Technology/Infocomm 15 7.6% Technology Healthcare/Social Services 9 4.6% Legal Services 7 3.6% Manufacturing/Construction/Logistics 2 1.0% Sales/Marketing/Services 9 4.6% Homemaker 18 9.0% Retired 19 9.6% Self-employed 21 10.7%	21-25	9	4.6%
Administrative/Human Resource/ Accounting/Finance  Arts/Media/Communication 7 3.6%  Education/Training 25 12.7%  Engineering/Technology/Infocomm 15 7.6%  Technology  Healthcare/Social Services 9 4.6%  Legal Services 7 3.6%  Manufacturing/Construction/Logistics 2 1.0%  Sales/Marketing/Services 9 4.6%  Homemaker 18 9.0%  Retired 19 9.6%  Self-employed 21 10.7%	>25	19	9.6%
Accounting/Finance  Arts/Media/Communication 7 3.6%  Education/Training 25 12.7%  Engineering/Technology/Infocomm 15 7.6%  Technology  Healthcare/Social Services 9 4.6%  Legal Services 7 3.6%  Manufacturing/Construction/Logistics 2 1.0%  Sales/Marketing/Services 9 4.6%  Homemaker 18 9.0%  Retired 19 9.6%  Self-employed 21 10.7%	Occupation		
Education/Training 25 12.7%  Engineering/Technology/Infocomm 15 7.6%  Technology  Healthcare/Social Services 9 4.6%  Legal Services 7 3.6%  Manufacturing/Construction/Logistics 2 1.0%  Sales/Marketing/Services 9 4.6%  Homemaker 18 9.0%  Retired 19 9.6%  Self-employed 21 10.7%		35	17.8%
Engineering/Technology/Infocomm 15 7.6% Technology Healthcare/Social Services 9 4.6% Legal Services 7 3.6% Manufacturing/Construction/Logistics 2 1.0% Sales/Marketing/Services 9 4.6% Homemaker 18 9.0% Retired 19 9.6% Self-employed 21 10.7%	Arts/Media/Communication	7	3.6%
Technology Healthcare/Social Services 9 4.6% Legal Services 7 3.6% Manufacturing/Construction/Logistics 2 1.0% Sales/Marketing/Services 9 4.6% Homemaker 18 9.0% Retired 19 9.6% Self-employed 21 10.7%	Education/Training	25	12.7%
Legal Services73.6%Manufacturing/Construction/Logistics21.0%Sales/Marketing/Services94.6%Homemaker189.0%Retired199.6%Self-employed2110.7%		15	7.6%
Manufacturing/Construction/Logistics 2 1.0% Sales/Marketing/Services 9 4.6% Homemaker 18 9.0% Retired 19 9.6% Self-employed 21 10.7%	Healthcare/Social Services	9	4.6%
Sales/Marketing/Services       9       4.6%         Homemaker       18       9.0%         Retired       19       9.6%         Self-employed       21       10.7%	Legal Services	7	3.6%
Homemaker       18       9.0%         Retired       19       9.6%         Self-employed       21       10.7%	Manufacturing/Construction/Logistics	2	1.0%
Retired       19       9.6%         Self-employed       21       10.7%	Sales/Marketing/Services	9	4.6%
Self-employed 21 10.7%	Homemaker	18	9.0%
	Retired	19	9.6%
Others 30 15.2%	Self-employed	21	10.7%
	Others	30	15.2%

Category	No.	%
Ethnic group		
Chinese	148	75.2%
Malay	1	0.5%
Indian	29	14.7%
Eurasian	2	1.0%
Caucasian	14	7.1%
Others (e.g. Filipino)	3	1.5%
Languages Spoken*		
Mandarin	101	35.2%
Malay	21	7.3%
Tamil	12	4.2%
Hindi	12	4.2%
Cantonese	51	17.8%
Hokkien	54	18.8%
Teochew	22	7.7%
Others (e.g. Tagalog, French, Italian)	14	4.8%

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

Table 16: Social events and other activities

Programme	Attendance
47 <sup>th</sup> Annual General Meeting	75
Sams' Day 2017	41
Turning Blue Party	17
Volunteer Appreciation Dinner 2017	83
Townhall Chinese New Year 2018	57

Our shared values and mission drive the success of organisation.



SOS is a conglomeration of individuals of diverse backgrounds and expertise with a common mission. From the Board of Management to the staff of counsellors, social workers and executives — everyone is unified by values of collaboration and accountability, and a vision of making SOS the premier organisation in suicide prevention.

# **PATRON**

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

# **HONORARY MEMBER**

Late Mr S R Nathan Sixth President of the Republic of Singapore

# **BOARD OF MANAGEMENT\***

Board Appointment	Name	Date of Appointment
Advisor	Ms Lim Suu Kuan	Jul '17
Chairman	Ms Lee Sook Fung	Jul 17
Vice-Chairman	Mr Chinnatamby Nandakumar	Jul '17
Honorary Secretary	Dr Stephanie Ho Lee Ling	Jul '17
Honorary Treasurer	Mr Sam Cheah Sin Koong	Jul '17
Member	Ms Judy Low Gek Neo	Jul '17
Member	Mr Lee Jun Kiat	Jul 17
Member	Ms Lim Hui Chee	Jul '17
Member	Ms Ng Seok Wah	Jul 17
Co-opted Member	Ms Karen Chang Lee Cheng	Oct '16
Co-opted Member	Dr Ng Beng Yeong	Jan '18

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

# BUILDING DEVELOPMENT SUB-COMMITTEE

Chairperson of Building Development Committee	Ms Karen Chang Lee Cheng
Board of Management Chairman	Ms Lee Sook Fung
Advisor	Mr Goh Lye Whatt
Project Accountant	Ms Regina Ling
Member	Ms Doreen Woo
Co-opted Member	Ms Theresa Low
Executive Director (staff in attendance)	Ms Christine Wong
Head of Department, Training and Development (staff in attendance)	Ms Wong Lai Chun

# HR SUB-COMMITTEE

Board of Management Chairman Ms Lee Sook Fung
Board of Management Vice-Chairman Mr Chinnatamby Nandakumar
Member Mr Lim Hui Beng Robert
Member Mr Tan Seng Nan
Executive Director (staff in attendance) Ms Christine Wong
Manager, Finance, HR and Administration (staff in attendance) Ms Regina Ling

# TRAINING SUB-COMMITTEE

Chairman	Ms Lim Suu Kuan
Member	Dr Philbert Chin Soon Siang
Member	Ms Claire Wong
Member	Ms Judy Low
Head of Department, Training and Development (staff in attendance)	Ms Wong Lai Chun
Executive, Training and Development (staff in attendance)	Ms Shelley Tan

# **ASSOCIATE MEMBERS**

Consultant	Dr Philbert Chin Soon Siang
Consultant Psychiatrist	Dr Tan Chue Tin
Consultant Psychiatrist	Dr Adrian Wang Chee Cheng
Consultant Psychiatrist	Dr Ng Beng Yeong
Therapist	Ms Ruth Chua
Therapist	Ms Juliana Chua Swee Lin
Lawyer	Ms Ellen Lee Geck Hoon
Lawyer	Mr Sivagnanaratnam Sivanesan
Chartered Accountant	Ms Karen Chang Lee Cheng

# PROFESSIONAL CONSULTANTS

IT Consultant Mr Nigel Bruin

# **OUR ORGANISATION**

\* Staff on part-time employment

Management	
Executive Director	Ms Christine Wong
Finance, HR and Administration	
Manager	Ms Regina Ling
Administrative Coordinator	Ms Donne Foo
Administrative Coordinator	Ms Rachel Koh
Housekeeping	Mr Fong Kiam Chin*
Information Technology and Systems	
IT Administrator	Mr Tan Theam Huat
Client Services (Consultancy, Counselling, Referral, LOSS Progr	ramme)
Assistant Director	Mr Patrick Lau
Senior Social Worker/Supervisor (LOSS)	Ms Teo Hui Yi
LOSS Counsellor	Ms Fu Danfeng
LOSS Counsellor	Mr Nathan Khor
Counsellor	Ms Fang Mei Lin*
Counsellor	Ms Sheila Kaur
24-hour Hotline	
Senior Counsellor/Supervisor (Hotline)	Ms Chan May Peng
Counsellor	Ms Jesmine Goh
Counsellor	Mr Shawn Lai
Email Befriending	
Counsellor	Ms Sylvia Tjahjadi
Executive	Ms Tan Hui Min
Research	
Executive	Ms Anne Yeoh
Volunteer Management	
Assistant Manager	Mr Jeffrey Tay
Executive	Ms Cecilia Ow*
Executive	Ms Jacqueline Teo
Executive	Ms Sandy Yeo
Executive	Ms Shereen Lau
Communications, Outreach and Fundraising	
Assistant Manager	Mr Edmund Quek
Assistant Manager	Ms Lim Ying Chian
Executive	Mr Ryan Tan
Training and Development	
Head of Department	Ms Wong Lai Chun
Associate Trainer	Ms Lee Yoke Yin*
Executive	Ms Shelley Tan

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 Hong Leong Finance Ltd Singapura Finance Ltd

**AFFILIATIONS** 

# **Governance Evaluation Checklist**

S/No.	Code Description	Code ID	Compliance	Please provide explanation if your charity is unable to comply with the Code guidelines, or if the guidelines are non-applicable.
BOARE	GOVERNANCE			
1	Are there Board members holding staff appointments?		No	
4	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	
5	There are Board committees (or designated Board members) with documented terms of reference.	1.2.1	Complied	
6	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	
CONFL	ICT OF INTEREST			
7	There are documented procedures for Board members and staff to declare actual or potential conflicts of interest to the Board.	2.1	Complied	
8	Board members do not vote or participate in decision-making on matters where they have a conflict of interest.	2.4	Complied	
STRATI	EGIC PLANNING			
9	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	
10	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	N RESOURCE MANAGEMENT			
11	The Board approves documented human resource policies for staff.	5.1	Complied	
12	There are systems for regular supervision, appraisal and professional development of staff.	5.6	Complied	
FINAN	CIAL MANAGEMENT AND CONTROLS			
13	The Board ensures internal control systems for financial matters are in place with documented procedures.	6.1.2	Complied	
14	The Board ensures reviews on the charity's controls, processes, key programmes and events.	6.1.3	Complied	
15	The Board approves an annual budget for the charity's plans and regularly monitors its expenditure.	6.2.1	Complied	
16	The charity discloses its reserves policy in the annual report.	6.4.1	Complied	
17	Does the charity invest its reserves?		No	
FUNDR	AISING PRACTICES			
19	Donations collected are properly recorded and promptly deposited by the charity.	7.2.2	Complied	
DISCLO	DSURE AND TRANSPARENCY			
20	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	
21	Are Board members remunerated for their Board services?		No	
24	Does the charity employ paid staff?		Yes	
25	No staff is involved in setting his or her own remuneration.	2.2	Complied	By HR Sub- Committee & Board
26	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			
27	The charity accurately portrays its image to its members, donors and the public.	9.1	Complied	





# **Published by**

Samaritans of Singapore 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

TILT Pte Ltd

#### **SOS Services**

Crisis Support
Case 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



# ANNUAL REPORT

31 March 2018

SAMARITANS OF SINGAPORE

Unique Entity Number: S69SS0047D

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## **ORGANISATION INFORMATION**

Members

Ms Judy Low Gek Neo (appointed Jul 2017)

Mr Lee Jun Kiat (appointed Jul 2017)

Ms Lim Hui Chee (appointed Jul 2017)

Ms Ng Seok Wah (appointed Jul 2017)

Co-opted Members

Ms Karen Chang Lee Cheng (co-opted Oct 2016)

Dr Ng Beng Yeong (co-opted Jan 2018)

Advisor

Ms Lim Suu Kuan (appointed Jul 2017)

**Associate Members** 

Consultant

Dr Philbert Chin Soon Siang

**Consultant Psychiatrists** 

Dr Tan Chue Tin

Dr Adrian Wang Chee Cheng

Dr Ng Beng Yeong

**Therapists** 

Ms Ruth Chua

Ms Juliana Chua Swee Lin

Lawyers

Ms Ellen Lee Geck Hoon

Mr Sivagnanaratnam Sivanesan

**Chartered Accountant** 

Ms Karen Chang Lee Cheng

**Auditor** 

P G Wee Partnership LLP

Chartered Accountants of Singapore

79 Anson Road #07-03

Singapore 079906

Tel: 6220 8858

Fax: 6220 6778

## 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 Group Holdings Berhad

Hong Leong Finance Limited

Singapura Finance Limited

Board members

Chairman

Ms Lee Sook Fung (appointed Jul 2017)

Vice Chairman

Mr Chinnatamby Nandakumar (appointed Jul 2017)

Honorary Secretary

Dr Stephanie Ho Lee Ling (appointed Jul 2017)

Honorary Treasurer

Mr Sam Cheah Sin Koong (appointed Jul 2017)

### STATEMENT BY BOARD MEMBERS

For the year ended 31 March 2018

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

In our opinion, the financial statements are drawn up so as to present fairly, in all material respects, the financial position of the Samaritans of Singapore (the "Society") as at 31 March 2018 and of the financial performance, changes in funds and cash flows of the Society for the year ended on that date in accordance with the provisions of the Acts.

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

On behalf of the board members,

Ms Lee Sook Fung

Chairman

Mr Chinnatamby Nandakumar

Vice Chairman

16 May 2018



### INDEPENDENT AUDITOR'S REPORT

To the Board Members of Samaritans of Singapore

### Report on the Audit of the Financial Statements

### **Opinion**

We have audited the financial statements of Samaritans of Singapore (the "Society"), which comprise the statement of financial position as at 31 March 2018, and the statement of financial activities, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act, Chapter 311 (the Societies Act), the Charities Act, Chapter 37 and other relevant regulations (the Charities Act and Regulations) and Financial Reporting Standards in Singapore (FRSs) so as to present fairly, in all material respects, the state of affairs of the Society as at 31 March 2018 and the results, changes in funds and cash flows of the Society for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing (SSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Accounting and Corporate Regulatory Authority (ACRA) Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities (ACRA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Information

Management is responsible for other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

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

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### INDEPENDENT AUDITOR'S REPORT

To the Board Members of Samaritans of Singapore

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

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

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

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

The board members are responsible for overseeing the Society's financial reporting process.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.

PG

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### INDEPENDENT AUDITOR'S REPORT

To the Board Members of Samaritans of Singapore

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

### Report on Other Legal and Regulatory Requirements

In our opinion, the accounting and other records required to be kept by the Society have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations.

During the course of our audit, nothing has come to our attention that causes us to believe that during the year, the Society has not used the donation monies in accordance with its objectives as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations.

P G Wee Partnership LLP Public Accountants and

Chartered Accountants

Singapore

16 May 2018

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Statement of Comprehensive Income) For the financial year ended 31 March 2018

		Unrestricted Fund			Restricted Funds	spun				
	Note	Accumulated Fund	Accumulated Fund-Research	Main Programme Reserves	Anthony Yeo Memorial Fund	Healing Bridge Fund	LOSS	Volunteers Development & Management Fund	Total	Total
		2018	2018	2018	2018	2018	2018	2018	2018	2017
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Incoming Resources										
Amortisation of Capital Grant	4	ı	360	18,819	1	1	4,795	1	23,974	24,398
Amortisation of Deferred Capital Donations	15	ı	994	7,768	•	ı	1,979	ı	10,741	1,502
Book Sales		1	1	ī	ı	1,204	ı	1	1,204	1,396
Care & Share Matching Grant Fund	6	ı	ı	150,510	i	t	•	ľ	150,510	286,677
Designated Project Donations		ř	264,023	18,370	1,000	1,250	54,581	300	339,524	330,202

# STATEMENT OF FINANCIAL ACTIVITIES

Samaritans of Singapore

(Incorporating Statement of Comprehensive Income) For the financial year ended 31 March 2018

Total SGD 2017 4,653 47,277 440 1,920 1,916,318 2018 37,210 Total SGD 3,109 1,983,588 1,920 496 Fund 2018 SGD Volunteers Development & Management LOSS 2018 SGD Bridge Fund Healing 2018 SGD Restricted Funds Anthony Yeo Memorial Fund 2018 SGD Programme Main 37,210 2018 SGD 3,109 496 Reserves 1,983,588 1,920 Accumulated Fund-Research 2018 SGD Fund 2018 SGD Accumulated Unrestricted Fund Note Government Paid Leave NCSS Telecom Subsidy Operating Expenses NCSS Funding for Membership Fees Interest Income

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Statement of Comprehensive Income) For the financial year ended 31 March 2018

Restricted Funds Unrestricted Fund

	Note	Accumulated Fund	Accumulated Fund-Research	Main Programme Reserves	Anthony Yeo Memorial Fund	Healing Bridge Fund	LOSS	Volunteers Development & Management Fund	Total	Total
		2018	2018	2018	2018	2018	2018	2018	2018	2017
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
NCSS VCF Funding		1	1	336	ı	1	1	1	336	431
Other Income		ı	t	4,028	ı	1	i	1	4,028	5
Programme Fees		1	í	620	1	1	ı	1	620	12,400
Public Education: Emotional First Aid/ Feel Your Life/ A Thinking Heart		,	r	150	ı	1	1	1	150	750

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STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Statement of Comprehensive Income) For the financial year ended 31 March 2018

Restricted Funds Unrestricted Fund

Note	Accumulated Fund	Accumulated Fund-Research	Main Programme Reserves	Anthony Yeo Memorial Fund	Healing Bridge Fund	LOSS	Volunteers Development & Management Fund	Total	Total
	2018	2018	2018	2018	2018	2018	2018	2018	2017
	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
		•	79,559	ı	ı	ı	ı	79,559	31,846
	ı	ı	23,764	1	•	1	ı	23,764	39,839
	183	1	i	ı	Ŀ	1	ı	183	1,383
	ı		ı	ı	ı	191,910	•	191,910	186,549

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Statement of Comprehensive Income) For the financial year ended 31 March 2018

Unrestricted Fund

Volunteers Total Total svelopment & anagement Fund	2018 2018 2017	sed sed sed	- 22,099 16,682	- 1,307 1,607	300 2,876,232 2,906,275
LOSS Volunteers Development Rund & Management Fund	2018	SGD	ı	1	253,265
Healing Bridge Fund	2018	SGD	ı	1	2,454
Anthony Yeo Memorial Fund	2018	SGD	ı	í	1,000
Main Programme Reserves	2018	SGD	22,099	1,307	2,353,653
fund Fund-Research	2018	SGD	ľ	1	265,377
Accumulated Fund	2018	SGD	1	1	183
Note				ı	I
			Unsolicited Donations	Volunteer Development	Total Incoming Resources

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Statement of Comprehensive Income) For the financial year ended 31 March 2018

Unrestricted Fund

	Note	Accumulated Fund	Accumulated Fund-Research	Main Programme Reserves	Anthony Yeo Memorial Fund	Healing Bridge Fund	LOSS	Volunteers Development & Management Fund	Total	Total
		2018	2018	2018	2018	2018	2018	2018	2018	2017
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Resources Expended										
Advertising and Publicity		1	i	42,943	ı	ı	2,000	ı	44,943	41,364
Audit Fees		1	48	2,610	ŧ	i	642	1	3,300	3,120
Communications		1	i	18,697	1	ı	20	1	18,717	21,244
Depreciation of Plant and Equipment	2	ı	847	39,381	ı	1	1	ı	40,228	31,579

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Statement of Comprehensive Income) For the financial year ended 31 March 2018

Unrestricted Fund

	Total Total	2018 2017	SGD SGD	1,686,388 1,686,584	12,258 3,182	3,685 4,286	3,930 4,382	
					12	(7)	(1)	
	Volunteers Development & Management Fund	2018	SGD	1,236	1	1	ı	
	Fund	2018	SGD	174,460	ı	1	t	
	Healing Bridge Fund	2018	SGD	ı	1	92	1	
	Anthony Yeo Memorial Fund	2018	SGD	í	i	ı	ı	
	Main Programme Reserves	2018	SGD	1,480,904	1	3,593	3,930	
The state of the s	Accumulated Fund- Research	2018	SGD	29,788	12,258	•	1	
	Accumulated Fund	2018	SGD	ı	ı	1	1	
1	Note			က				
				Expenditure on Manpower	Honorarium	Housekeeping and Others	Insurance	Plant and Equipment Written

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating Statement of Comprehensive Income) For the financial year ended 31 March 2018

Restricted Funds

Unrestricted

Total 2,145 SGD 2017 14,914 8,504 36,711 1,517 1,844 2018 19,006 Total SGD 40,408 1,410 3,405 9,531 4,294 2018 Fund SGD Volunteers Management Development LOSS Fund 2018 SGD 918 თ Healing Bridge Fund 2018 SGD 126 Yeo Fund 2018 SGD Anthony Memorial Main Reserves 2018 1,410 Programme SGD 38,769 19,006 3,386 8,454 4,294 2018 SGD 1,639 33 Accumulated Fund-Research 9 Fund 2018 SGD Accumulated Fund Note Public Education Expenses Maintenance of Equipment Maintenance of Land and Printing and Stationery Membership Fees Miscellaneous Building

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Statement of Comprehensive Income) For the financial year ended 31 March 2018

	·	Unrestricted Fund		α	Restricted Funds	spu				
	Note	Accumulated Fund	Accumulated Fund-Research	Main Programme Reserves	Anthony Yeo Memorial Fund	Healing Bridge Fund	LOSS	Volunteers Development & Management Fund	Total	Total
		2018	2018	2018	2018	2018	2018	2018	2018	2017
		SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
		1	•	18,206	ı	ŧ	ı	ī	18,206	17,910
Specific Assistance to Clients		1	,	ı	1	1	1	,	1	20
		1	337	1,441	1	5	327	1,144	3,254	4,017
		•	•	21,998	ı	1	ŧ	1	21,998	20,985
Volunteer Development	21	£	1	41,835	i	55	31	5,888	47,809	26,098
	ı	ı	44,960	1,751,043	1	278	178,407	8,268	8,268 1,982,956 1,930,591	1,930,591

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Statement of Comprehensive Income) For the financial year ended 31 March 2018

	Note	Accumulated Av	Accumulated Fund-Research	Main Programme Reserves	Anthony Yeo Memorial Fund	Healing Bridge Fund	Fund	Volunteers Development & Management Fund	Total	Total
		2018	2018	2018	2018	2018	2018	2018	2018	2017
	'	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Total Surplus/(Deficit) for the Year		183	220,417	602,610	1,000	1	2,176 74,858	(7,968)	893,276	975,684

Restricted Funds

Unrestricted Fund

The accompanying notes form an integral part of these financial statements

# STATEMENT OF FINANCIAL POSITION As at 31 March 2018

	Note	2040	2047
	Note	2018	2017
Assets		SGD	SGD
Non-Current Assets			
Plant and Equipment	r-	06.490	74 450
Total Non-Current Assets	5 -	96,480	71,453
Total Non-Current Assets	-	96,480	71,453
Current Assets			
Trade and Other Receivables	6	34,154	26,149
Other Assets	7	291,609	36,662
Cash and Cash Equivalents	8	6,275,451	5,538,317
Total Current Assets		6,601,214	5,601,128
Total Assets		6,697,694	5,672,581
	==		
Funds			
Unrestricted Funds			
Accumulated Fund	20	98,802	98,619
Care & Share Matching Grant Fund	9	455,047	327,148
Total Unrestricted Funds		553,849	425,767
Restricted Funds			
Accumulated Fund-Research	10	115,139	60,405
Anniversary Fund	11	48,432	48,432
Anthony Yeo Memorial Fund	12	126,844	125,844
Office Relocation Fund	13	174,647	138,280
Capital Grant Fund	14	29,569	52,144
Deferred Capital Donations Fund	15	41,188	2,423
Healing Bridge Fund	16	28,497	26,321
IT Fund	17	156,968	174,734
LOSS Fund	18	1,126,422	1,051,564
Training Centre Fund	19	165,683	_

# STATEMENT OF FINANCIAL POSITION As at 31 March 2018

	Note	2018	2017
		SGD	SGD
Main Programme Reserves	20	3,834,260	3,231,745
Volunteers Development & Management Fund	21	39,818	47,691
V Sellapan Family Fund	22	150,000	150,000
Total Restricted Funds		6,037,467	5,109,583
Total Funds		6,591,316	5,535,350
	_		
Current Liabilities			
Other Payables	23	106,378	137,231
Total Current Liabilities		106,378	137,231
Total Funds and Liabilities	-	6,697,694	5,672,581

STATEMENT OF CHANGES IN FUNDS For the financial year ended 31 March 2018

**Unrestricted Funds** 

	Accumulated Fund	Care & / Share	Care & Accumulated Share Fund-	Anniversary Fund	Anthony	Office Relocation	Capital	Deferred Capital	Healing Bridge	IT Fund	LOSS Fund	Main Programme	1	Volunteers Development	V Sellapan Family	Total
		Grant	Nesedici		Fund			runu Donanons Fund				Keserves	runa	& Management Fund	rund	
	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD	SGD
Balance as at 1 April 2017	98,619	327,148	60,405	48,432	125,844	138,280	52,144	2,423	26,321	174,734	1,051,564	3,231,745	ŧ	47,691	150,000	5,535,350
Transfer (to) from	ì	ī	(165,683)	•	•	1	•	17,766	,	(17,766)	1	(92)	165,683	95	•	•
Movement for the year	ŧ	127,899	ŧ	•	•	36,367	1,399	31,740	•	i	•	•		•	t	197,405
Amortisation of fund	t	•	1	ŧ	•	1	(23,974)	(10,741)	•	ı	Ī	,	r	,	1	(34,715)
Statement of comprehensive income for the year	183	•	220,417	ı	1,000	•	•	4	2,176	ı	74,858	602,610	ī	(7,968)	•	893,276
Balance as at 31 March 2018	98,802	455,047	115,139	48,432	126,844	174,647	29,569	41,188	28,497	156,968	1,126,422	3,834,260	165,683	39,818	150,000	6,591,316
Balance as at 1 April 2016	97,236	97,236 618,039	ı	48,432	109,527	29,350	55,947	1,387	24,852	174,734	1,056,772	2,478,236	1	49,882	1	4,744,394
Transfer (to) from	ı	- (24,173)		ŧ	٠	•	20,595	•	,	ŧ		1	•	•	f	(3,578)
Movement for the year	ı	- (266,718)	•	1	•	108,930	,	2,538	,	•		1	,		ì	(155,250)
Amortisation of fund	ı	ı	t	*	•	•	(24,398)	(1,502)	¥	•		1				(25,900)
Statement of comprehensive income for the year	1,383	ı	60,405	i.	16,317	1	1	r	1,469	t	(5,208)	753,509	t	(2,191)	150,000	975,684
Balance as at 31 March 2017	98,619	327,148	60,405	48,432	125,844	138,280	52,144	2,423	26,321	174,734	1,051,564	3,231,745	1	47,691	150,000	5,535,350

The accompanying notes form an integral part of these financial statements

## STATEMENT OF CASH FLOWS

For the financial year ended 31 March 2018

	Note	2018	2017
		SGD	SGD
Cash Flows From Operating Activities			
Surplus for the Year		183	1,383
Adjustments for:			
Amortisation of Capital Grants	14	(23,974)	(24,398)
Amortisation of Deferred Capital Donations	15	(10,741)	(1,502)
Depreciation of Plant and Equipment	5	40,228	31,579
Interest Income		(37,210)	(47,277)
Plant and Equipment Written Off	_	186	155
Surplus Before Working Capital Changes		(31,328)	(40,060)
Changes in Working Capital:			
(Increase) Decrease in Trade and Other Receivables		(8,005)	1,562
(Increase) Decrease in Other Assets		(254,947)	6,739
Increase (Decrease) in Other Payables		(30,853)	37,820
Net Cash Flows From (Used In) Operating Activities	-	(325,133)	6,061
Cash Flows From Investing Activities			
Purchase of Plant and Equipment	5	(65,441)	(31,863)
Interest Income		37,210	47,277
Net Cash Flows From (Used In) Investing Activities	_	(28,231)	15,414

### STATEMENT OF CASH FLOWS

For the financial year ended 31 March 2018

	Note	2018	2017
Cash Flows From Financing Activities		SGD	SGD
Net receipts (payments) in Accumulated Fund-Research		54,734	60,405
Net receipts (payments) in Anthony Yeo Memorial Fund		1,000	16,317
Net receipts (payments) in Office Relocation Fund		36,367	108,930
Net receipts (payments) in Care & Share Matching Grant Fund		127,899	(270,296)
Net receipts (payments) in Capital Grant Fund		1,399	-
Net receipts (payments) in Deferred Capital Donations Fund		49,506	2,538
Net receipts (payments) in Healing Bridge Fund		2,176	1,469
Net receipts (payments) in IT Fund		(17,766)	-
Net receipts (payments) in LOSS Fund		74,858	(5,208)
Net receipts (payments) in Main Programme Reserves		602,515	753,509
Net receipts (payments) in Training Centre Fund		165,683	-
Net receipts (payments) in Volunteers Development & Management Fund		(7,873)	(2,191)
Net receipts (payments) in V Sellapan Family Fund		-	150,000
Net Cash Flows From (Used In) Financing Activities		1,090,498	815,473
Net increase in cash and cash equivalents		737,134	836,948
Cash and cash equivalents at beginning of year		5,538,317	4,701,369
Cash and cash equivalents at end of year	8	6,275,451	5,538,317

### NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2018

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

### 1. Society's Information

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

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

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

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

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

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

### 2. Significant Accounting Policies

### Basis of 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 2017. The adoption of these standards and interpretations did not have any effect on the financial statements.

### 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) Events Income

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

### (d) Government Grants

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

A government grant that becomes receivable as compensation for expenses or losses incurred is recognised as income in the profit or loss of the period in which it becomes receivable. Where the grant relates to an asset, the fair value is recognised as deferred capital grant on the statement of financial position and is amortised to profit or loss over the expected useful life of the relevant asset by equal annual installments. Where loans or similar assistance are provided by governments or related institutions with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as additional government grant.

### (e) Interest Income

Interest income is recognised on an accrual basis.

### Resources Expended and Basis of Allocation Costs

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

### Retirement Benefit Costs

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

### **Employee Leave Entitlement**

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

### **Operating Leases**

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

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

### **Income Taxes**

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

### Funds

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

### 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 has 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 way of purchases or sales of financial assets requires 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.

### <u>Critical Judgements, Assumptions and Estimation Uncertainties</u>

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 2018 are disclosed in note 5 to the financial statements. Changes in the expected level of usage and technological developments could impact the economic useful lives and the residual values of these assets, therefore future depreciation charges could be revised.

### 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 2018 are disclosed in note 6 to the financial statements.

### 3. Expenditure on Manpower

	Accumulated Fund- Research	Main Programme Reserves	LOSS Fund	Volunteers Development and Management Fund	Total	Total
	2018	2018	2018	2018	2018	2017
	SGD	SGD	SGD	SGD	SGD	SGD
Salaries	22,150	1,038,416	125,410	<del></del>	1,185,976	1,156,739
Bonuses	2,136	209,621	24,712	-	236,469	267,868
Contributions to defined contribution plan ("CPF") and skills development levy ("SDL")	4,187	186,602	18,236	_	209,025	209,836
Foreign worker levy	-	293	-	-	293	3,915
Other staff benefit	1,031	25,194	2,621	-	28,846	27,071
Training	186	18,507	3,188	1,236	23,117	19,544
Recruitment expenses	-	150	-	-	150	220
Payroll system support	98	2,121	293	-	2,512	1,391
	29,788	1,480,904	174,460	1,236	1,686,388	1,686,584

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

	2018	2017
	SGD	SGD
SGD 100,000 and below	2	2
SGD 100,001 and above	1	1
	3	3

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

### 4. Tax-Exempt Receipt

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

	2018	2017
	SGD	SGD
Tax-exempt receipts issued for donations collected	162,781	351,601

### 5. Plant and Equipment

	Furniture and Fittings	Office Equipment	Total
	SGD	SGD	SGD
Cost			
At 1 April 2016	171,214	591,985	763,199
Additions	-	31,863	31,863
Disposals	(259)	-	(259)
At 31 March 2017 and 1 April 2017	170,955	623,848	794,803
Additions	198	65,243	65,441
Disposals	(193)	(309)	(502)
At 31 March 2018	170,960	688,782	859,742
Accumulated Depreciation			
At 1 April 2016	139,880	551,995	691,875
Depreciation for year	8,133	23,446	31,579
Disposals	(104)	-	(104)
At 31 March 2017 and 1 April 2017	147,909	575,441	723,350
Depreciation for year	7,788	32,440	40,228
Disposals	(193)	(123)	(316)
At 31 March 2018	155,504	607,758	763,262
Net Carrying Amount			
At 31 March 2018	15,456	81,024	96,480
At 31 March 2017	23,046	48,407	71,453

	2018	2017
	SGD	SGD
Depreciation is charged to:		
Statement of financial activities	39,381	24,678
Accumulated fund - research (note 10)	847	613
LOSS fund (note 18)		6,288
	40,228	31,579

### 6. Trade and Other Receivables

	2018	2017
	SGD	SGD
Trade receivables	21,570	-
Interest receivables	12,584	16,795
Others	-	9,354
	34,154	26,149

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

There are no trade receivables past due.

### 7. Other Assets

	2018	2017
	SGD	SGD
Deposits paid	5,882	10,528
Prepayments	21,953	26,134
Due from Trust Accounts (RCS)	263,774	
	291,609	36,662

### 8. Cash and Cash Equivalents

	2018	2017
	SGD	SGD
Cash and bank balances	3,289,946	2,594,109
Fixed deposits	2,985,505	2,944,208
	6,275,451	5,538,317

Fixed deposits bearing interest at 0.7% to 1.42% (2017: 1.15% to 1.7%) mature with varying dates within 12 to 18 months (2017: 4 to 12months) from the financial year end.

### 9. Care & Share Matching Grant Fund

	2018	2017
	SGD	SGD
Balance at beginning of year	327,148	618,039
Add:		
Grant received	278,409	16,381
	605,557	634,420
Less:		
Transferred to Capital Grant fund (note 14)		
IT systems	-	(20,595)
Transferred to LOSS fund (note 18)		
Bonus	-	(3,578)
Charged to Main Programme Reserves		
Expenditure on Manpower-Bonus	-	(26,382)
Salaries and related costs of additional staff not funded by NCSS	(145,712)	(255,100)
New volunteer training costs	(4,798)	(1,617)
Balance at end of year	455,047	327,148

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

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

### 10. Accumulated Fund-Research

	2018	2017
	SGD	SGD
Balance at beginning of year	60,405	-
Add:		
Donations Received	264,023	26,500
Donations in Kind	_	58,948
Transferred to Deferred Capital Donation (note 15)	-	(2,538)
Transferred to Training Centre Fund (note 19)	(165,683)	-
	158,745	82,910
Amortisation of Capital Grant	360	366
Amortisation of Deferred Capital	994	161
Less:		
Depreciation of Plant and Equipment (note 5)	(847)	(613)
Expenditure on Manpower	(29,788)	(16,312)
Maintenance Expenses	(1,639)	(898)
Other Operating Expenses	(12,686)	(5,209)
Balance at end of year	115,139	60,405

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

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

### 11. Anniversary Fund

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

### 12. Anthony Yeo Memorial Fund

	2018	2017
	SGD	SGD
Balance at beginning of year	125,844	109,527
Add:		
Donations received	1,000	-
Wage credit	-	16,317
Balance at end of year	126,844	125,844

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

### 13. Office Relocation Fund

	2018	2017
	SGD	SGD
Balance at beginning of year	138,280	29,350
Donations received	36,367	108,930
Balance at end of year	174,647	138,280

The name of this Fund was changed from Building Fund to Office Relocation Fund. Donations received are for future renovation and related capital costs for SOS premises due to expansion of services. In 2017, donations of SGD 26,500 were raised through Rotary Club of Singapore Annual Installation Dinner 2016. In July 2017, a donation of \$31,000 was raised by Eternal Life Assembly Church through their musical project.

### 14. Capital Grant Fund

	2018	2017
	SGD	SGD
Balance at beginning of year	52,144	55,947
Add:		
Transferred from Care & Share Matching Grant fund (note 9)	-	20,595
NCSS VCF Funding	1,399	-
	53,543	76,542
Less:		
Amortisation charged to financial activities	(19,179)	(19,518)
Amortisation charged to LOSS fund (note 18)	(4,795)	(4,880)
Balance at end of year	29,569	52,144

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

### 15. Deferred Capital Donations Fund

2018	2017
SGD	SGD
2,423	1,387
-	2,538
17,766	-
31,740	-
51,929	3,925
(8,762)	(1,230)
(1,979)	(272)
41,188	2,423
	\$GD 2,423 - 17,766 31,740 51,929 (8,762) (1,979)

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

### 16. Healing Bridge Fund

	2018	2017
	SGD	SGD
Balance at beginning of year	26,321	24,852
Add:		
Donations received	1,250	500
Proceeds from book sale	1,204	1,396
	28,775	26,748
Less:		
Supplies and materials	(126)	(88)
Meals and refreshments	(92)	(280)
Others	(60)	(59)
Balance at end of year	28,497	26,321

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

### 17. IT Fund

	2018	2017
	SGD	SGD
Balance at beginning of year	174,734	174,734
Less:		***
Transferred to Deferred Capital Donations Fund (note 15)	(17,766)	-
(Enhancement of IT System)		
Balance at end of year	156,968	174,734

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

IT Fund includes donations amounting to SGD 142,500 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 2018.

### 18. LOSS Fund

	2018	2017
	SGD	SGD
Balance at beginning of year	1,051,564	1,056,772
Add:		
Designated project donations	54,581	65,600
Amortisation of Capital Grant (note 14)	4,795	4,880
Amortisation of Deferred Capital Donations (note 15)	1,979	272
Government paid leave	-	1,221
Tote Board Social Service fund	191,910	186,549
Transferred from Care & Share Matching Grant fund (note 9)	-	3,578
	1,304,829	1,318,872
Less:		
Audit fees	(642)	(624)
Central Provident Fund and Skills Development Levy	(18,236)	(25,919)
Depreciation of plant and equipment (note 5)	-	(6,288)
Insurance	-	(876)
Plant and equipment written off	-	(31)
Repairs and maintenance	<b></b>	(10,300)
Rental of building	-	(3,582)
Salaries and bonuses	(150,122)	(186,742)
Staff training	(3,481)	(1,222)
Other staff benefit expenses	(2,621)	(3,326)
Volunteer development (note 21)	(31)	(5,115)
Transport	(327)	(962)
Other operating expenses	(2,947)	(22,321)
Total expenditure	(178,407)	(267,308)
Balance at end of year	1,126,422	1,051,564
(Deficit)/Surplus for the year	74,858	(5,208)

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

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

### 19. Training Centre Fund

	2018	2017
	SGD	SGD
Transferred from Accumulated Fund – Research (note 10)	165,683	-
Balance at end of year	165,683	_

This newly-created Training Centre Fund was a contribution from Rotary Club of Singapore through their major projects in 2017. This fund will provide the capital to set up a new Training Centre in 2018/2019 (Note 10).

### 20. Reserve Policy

### 1) Main Programme Reserves

	2018	2017
	SGD	SGD
Balance at beginning of year	3,231,745	2,478,236
Add:		
Surplus for the year	602,610	753,509
Less:		
Transferred to Volunteers Development & Management Fund (note 21)	(95)	-
Balance at end of year	3,834,260	3,231,745
Ratio of programme reserves to annual operating expenditure	2.19	1.97

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

### 1) Accumulated Fund Reserve

	2018	2017
	SGD	SGD
Accumulated Fund (Reserves)	98,802	98,619

The reserves of the Society provide financial stability and a means for the development of the Society's activities. The Society intends to maintain the reserves at a level sufficient for its operating needs. The board members review the level of reserves regularly for the Society's continuing obligations.

### 21. Volunteers Development & Management Fund

	2018	2017
	SGD	SGD
Balance at beginning of year	47,691	49,882
Add:		
Donations received	300	-
Transferred from Main Programme Reserves (note 20)	95	-
	48,086	49,882
Less:		
Training expenses	(1,236)	(464)
Transport	(1,144)	(1,648)
Others	(5,888)	(79)
Balance at end of year	39,818	47,691

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

Summary of total expenditure on volunteers are as follows:

	2018	2017
	SGD	SGD
Volunteer development & management fund	8,270	2,191
Volunteer development in Statement of Comprehensive Income, Main Programme Reserves	41,835	20,459
Volunteer development allocated to LOSS fund (note 18)	31	5,115
Manpower expenditure on volunteer management	190,184	197,886
	240,320	225,651

### 22. V. Sellapan Family Fund

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

### 23. Other Payable

	2018	2017
	SGD	SGD
Accrual operating expenses	106,378	136,823
Advance receipt for membership fee	-	408
	106,378	137,231

### 24. 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:

	2018	2017
	SGD	SGD
Rental payable		
Not later than one year	3,210	3,210
Later than one year but not later than five years	6,688	9,898
	9,898	13,108

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

### 25. Capital Commitment

There is capital commitment in respect of upgrading the client/ volunteer management system amounting to SGD nil (2017: SGD10,580) not provided for in the accounts as at the end of the reporting year.

### 26. 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.

	2018		2017	
	1 year or less	Total contractual cash flows	1 year or less	Total contractual cash flows
	SGD	SGD	SGD	SGD
Financial assets				
Trade and other receivables	34,154	34,154	26,149	26,149
Other assets	269,656	269,656	10,528	10,528
Cash and cash equivalents	6,275,451	6,275,451	5,538,317	5,538,317
	6,579,261	6,579,261	5,574,994	5,574,994
Financial liabilities		***************************************		
Other payables	106,378	106,378	136,823	136,823
Total net undiscounted financial assets	6,472,883	6,472,883	5,438,171	5,438,171

### 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.

### 27. 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.

	2018	2017
	SGD	SGD
Loans and receivables (including cash and cash equivalents)	6,579,261	5,574,994
Financial liabilities at amortised cost	106,378	136,823

### 28. 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.

### 29. New Accounting Standards and FRSs Interpretations

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

Description	Effective for annual periods beginning on or after
FRS 109: Financial Instruments	1 January 2018
FRS 115: Revenue from Contracts with Customers	1 January 2018
Amendments to FRS 115: Clarifications to FRS 115 Revenue from Contracts with Customers	1 January 2018
FRS 116: Leases	1 January 2019

The board members expect that the adoption of the standards above will have no material impact on the financial statements in the period of initial application. The nature of the impending changes in accounting policy on adoption of FRS 109, 115 and 116 are described below:

### FRS 109: Financial Instruments

FRS 109 introduces new requirements for classification and measurement of financial assets, impairment of financial assets and hedge accounting, and is effective for annual periods beginning on or after 1 January 2018. Financial assets are classified according to their contractual cash flow characteristics and the business model under which they are held. The impairment requirements in FRS 109 are based on an expected credit loss model and replace the FRS 39 incurred loss model.

The Society plans to adopt the new standard on the required effective date without restating prior periods' information and recognises any difference between the previous carrying amount and the carrying amount at the beginning of the annual reporting period at the date of initial application in the opening retained earnings.

The Society has performed a preliminary impact assessment of adopting FRS 109 based on currently available information. This assessment may be subject to changes arising from ongoing analysis, until the Society adopts FRS 109 in 2018. Impairment FRS 109 requires the Society to record expected credit losses on all of its loans and trade receivables either on a 12-month or lifetime basis. The Society expects to apply the simplified approach and record lifetime expected losses on all trade receivables. Based on this assessment, it is not expected that the Society will be materially impacted.

### FRS 115: Revenue from contracts with customers

FRS 115 replaces all current guidance on revenue recognition from contracts with customers. It requires identification of discreet performance obligations within a transaction and an associated transaction price allocation to these obligations. Revenue is recognised upon satisfaction of these performance obligations, which occur when control of the goods or services are transferred to the customer. Revenue received for a contract that includes a variable amount is subject to revised conditions for recognition, whereby it must be highly probable that no significant reversal of the variable component may occur when the uncertainties around its measurement are removed.

FRS 115 also specifies the accounting treatment for costs incurred to obtain and fulfil a contract. Incremental costs are recognised as an asset if the Society expects to recover them. Any capitalised contract costs are amortised on a systematic basis that is consistent with the transfer of the related goods and services.

The standard is effective for annual periods beginning on or after 1 April 2018. The Society will first apply FRS 115 in the financial year beginning 1 April 2018 and will apply the standard retrospectively, recognising the cumulative effect of initially applying the standard as an adjustment to the opening balance of retained earnings.

An assessment has been performed on existing revenue streams. Based on this assessment, it is not expected that the Society will be materially impacted. Any transition adjustment to retained earnings is subject to the revenue streams existing at the date of transition.

### FRS 116: Leases

FRS 116 requires lessees to recognise most leases on balance sheets to reflect the rights to use the leased assets and the associated obligations for lease payments as well as the corresponding interest expense and depreciation charges. The standard includes two recognition exemption for lessees – leases of 'low value' assets and short-term leases. The new standard is effective for annual periods beginning on or after 1 January 2019.

The Society is currently assessing the impact of the new standard and plans to adopt the new standard on the required effective date. The Society expects the adoption of the new standard will result in increase in total assets and total liabilities.

The Society plans to adopt the new standard on the required effective date by applying FRS 116 retrospectively with the cumulative effect of initial application as an adjustment to the opening balance of retained earnings as at 1 January 2019.

The Society is currently in the process of analysing the transitional approaches and practical expedients to be elected on transition to FRS 116 and assessing the possible impact of adoption.