



SINGAPORE AFTER-CARE ASSOCIATION

Annual Report 2022-2023



CONTENTS

03

Message from
the Chairman

04

Governance
Overview

05

Organisation Chart

06

Mission & Vision

07

Impact Review
FY22/23

08

Staff of SACA

11

Donors of SACA

12

Volunteers of
SACA

14

Members of SACA

15

Case Management
Services (CMS)

20

Good Samaritan
Reintegration
Assistance Scheme
(GSRAS)

23

Education Support
Programme (ESP)

30

Volunteer After-Care
Programme (VAP)

35

Training

38

Events and
Happenings

41

Financial
Statements

MESSAGE FROM THE CHAIRMAN

The theme of this year's annual report is Reset & Redefine. In many ways, this theme encapsulates the very foundation of the work we do.

In life, every experience we go through presents us with the opportunity to reset and redefine ourselves. This is no different for our clients and their experience of imprisonment. Their release from prison presents them with the chance to reset their lives, break free from the constraints of their past and redefine their path forward.

Over the last year, we have witnessed countless stories of redefinition. Some stories were brimming with hope, while others were filled with struggle. Regardless of their story, we remained committed to supporting and seeing them through their journey.

RETURNING TO WHAT ONCE WAS

With the pandemic finally taking a backseat, the year was spent leaning back to some semblance of normality. After living with hybrid ways of reaching clients and their families in the last two years, our dedicated team of staff and volunteers looked forward to carrying out the work in person. This was certainly a positive shift, especially for the work of the Association, as a lot of what we do holds greater significance when carried out face-to-face.

In the last financial year, the Association provided 10,662 instances of assistance and helped 1,070 clients; a notable increase from the previous year. With our continued efforts to support the aftercare sector through training, we managed to reach 416 professionals and volunteers. I

greatly appreciate the effort of the staff and volunteers who have remained committed to being there for our clients and their families.

RECONNECTING IN PERSON

With the gradual easing of safe distancing measures, our team took the opportunity to resume annual events in person. One of the events that I had the privilege of attending last year was the Education Support Programme (ESP) graduation ceremony.

Reconnecting with our graduates, past & present student-clients and partners at the graduation was meaningful. Hearing from our graduates firsthand and celebrating their accomplishments together in the same room had a profound impact, and I was grateful that we were able to gather for such a momentous occasion.

FILLING THE GAPS

The impact of the pandemic also gave us the time and space to look at new & improved ways of meeting emerging needs of the sector. One of the biggest projects born out of the pandemic was our e-learning course platform, created in partnership with Singapore University of Social Sciences UniLEARN in 2021.

What first started out as a means of staying connected in a time of isolation, soon became a sustained tool for knowledge-building. Following the success of the first few e-courses on befriending and rehabilitation approaches, the team is now focused on rolling out an additional six e-learning courses in the next one to two years. These courses will be open

to volunteers, professionals as well as individuals who are curious about aftercare work. We hope to reach more people and further enhance capabilities within the sector.

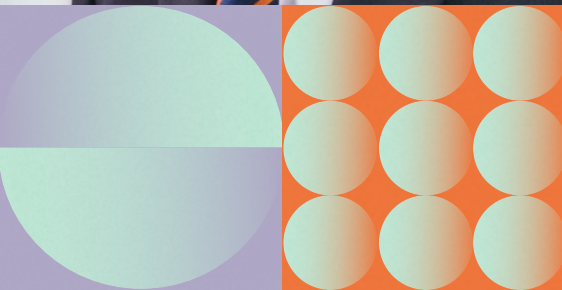
AN ECOSYSTEM OF SUPPORT

As the world continued to move through instability within the economy, fundraising still remained a challenge for charities and we regrettably had to put our annual Charity Film Screening fundraiser on hold yet again in 2022. While our financial year closed on a modest deficit, we were extremely grateful to have received support from donors, grant makers and foundations who remained steadfast in their giving.

We would like to especially extend our appreciation to the Lee Foundation for being continued advocates of the cause and for their generosity in supporting our work. We are also grateful for the support of our longstanding partners - the Ministry of Home Affairs, Singapore Prison Service, fellow members of the CARE Network, Ministry of Social & Family Development and the National Council of Social Service. Their trust and continued commitment to supporting our clients and their families is deeply valued by us.

As we settle back into life post-covid, I believe we will be better able to move through challenges and look at our experiences with redefined perspectives. Once again, thank you for your tireless support towards the work of the Association, and for your commitment to making a difference.

Jeffrey ES Beh



PATRON

The Honourable,
The Chief Justice
Sundaresh Menon

EXECUTIVE COMMITTEE 2022/23**Chairman**

Mr Jeffrey ES Beh
(Attended 4/4 Board meetings)

Vice-Chairman

Mr Lakshmanan s/o
Seenivasakan
(2/4)

Hon Secretary

Ms Jennifer Marie
(3/4)

Asst Hon Secretary

Mr Ong Hian Sun
(1/4)

Hon Treasurer

Mr Roy Neighbour
(2/4)

Asst Hon Treasurer

Mr K Achuthappa
(3/4)

STAFF COMMITTEE**Chairman**

Mr Jeffrey ES Beh

Members

Mr Lakshmanan s/o
Seenivasakan
Ms Jennifer Marie
Mr Roy Neighbour
Mr Ong Hian Sun

Members

Dr Prem Kumar Nair
(1/4)

AP Lim Lee Ching

(3/4)

Mr Graham Dare

(1/4)

Ms Karen Lee Tze Sein

(4/4)

AP Timothy Sim Boon Wee

(1/4)

REPRESENTATIVE FROM MINISTRY OF HOME AFFAIRS**Singapore Prison Service**

Ms Valerie Chiang / Mr Ong
Choon Yong

(3/3)

Date of Appointment of
Executive Committee:
Appointed at Annual General
Meeting held on 27 August 2022.

EDUCATION COMMITTEE**Chairman**

Mr Lakshmanan s/o
Seenivasakan

Members

Mr Leong Sow Phong
Mr K Achuthappa
Mr Prem Kumar

GOVERNING INSTRUMENT

SACA has a Constitution (approved in September 2022) as its governing instrument.

TRUSTEES OF THE ASSOCIATION'S PREMISES

The trustees of the Association's premises at 81 Dunlop Street, Singapore 209408 are Mr Sowaran Singh and Mr Bala Reddy.

HONORARY AUDITOR

Tan & Teh, Chartered Accountants of Singapore, has stepped in as SACA's Honorary Auditor during FY 2022/2023.

The Executive Committee records its appreciation to Mr Tan Kia Yew, Mr The Kwang Hwee and their staff for their support towards SACA.

CONFLICT OF INTEREST POLICY

Whenever a member of the Executive Committee has in any way, directly or indirectly, an interest in a transaction or project or other matter to be discussed at a meeting, the member shall disclose the nature of his interest before the discussion on the matter begins.

The member concerned should offer to withdraw from the meeting and not participate in the discussion or vote on the matter. The Executive Committee shall decide if this should be accepted.

RESERVES POLICY

The Association ensures that it maintains sufficient reserves in supporting its primary operations and programmes. The Management monitors the Association's cash flow and overall liquidity position on a regular basis, taking into consideration the prevailing and projected income and expenditure, and other financial obligations, including projected capital expenditure.

The Association is not subject to externally imposed reserves requirement.

BOARD COMPOSITION

The Association's Executive Committee is comprised of members who are new as well as those who have served for more than 10 consecutive years. SACA believes that the latter possess a keen understanding of the history and culture of the organisation and continue to be an asset to drive the organisation forward.

BOARD REMUNERATION

All Executive Committee Members are volunteers who contribute pro-bono time, expertise and services. They do not receive any allowance, honorarium, reimbursements or remuneration for their efforts related to board matters.

MISSION

As an exemplary organisation in the aftercare sector, SACA is committed to:

Empowering ex-offenders to take ownership of their own transformation and facilitating their reintegration into society by mobilising them, their families and the public.

Fostering a change in the mind-set of both ex-offenders and society to enable ex-offenders achieve their fundamental life goals and needs.

VISION

Well integrated ex-offenders contributing in a caring society that embodies the spirit of second chances.

SACA achieves its mission & vision through:

CASE MANAGEMENT SERVICES (CMS)

A structured mandatory programme for soon-to-be-released inmates referred by Singapore Prison Service

VOLUNTEER AFTER-CARE PROGRAMME (VAP)

Tapping on volunteers to reach out to the families of inmates and befriend ex-offenders

EDUCATION SUPPORT PROGRAMME (ESP)

Education and skills upgrading for ex-offenders

GOOD SAMARITAN REINTEGRATION ASSISTANCE SCHEME (GSRAS)

Call-in/Walk-in support and a mandatory court-directed programme for offenders

TRAINING

Building up the capabilities of volunteers and professionals in the sector

27

DEDICATED
STAFF

1,070

TOTAL PEOPLE
HELPED

416

TOTAL PEOPLE
TRAINED

261

PASSIONATE
VOLUNTEERS

880

LONGER TERM
CLIENTS

WITH THE SUPPORT OF

- The Community Action for the Rehabilitation of Ex-offenders (CARE) Network, of which SACA is a founding partner
- Ministry of Home Affairs
- Government agencies such as Singapore Prison Service and State Courts, National Council of Social Service
- Social services agencies and charities
- Donors and sponsors
- Volunteers

AT A
GLANCE
FY2022/23

10,662

TOTAL INSTANCES
OF ASSISTANCE AND
CONTACT POINTS

- Providing information and referrals
- External and home visits
- Counselling (individual/family)
- Education support
- Employment
- Food rations
- Financial assistance
- Accommodation
- Others, such as befriending by volunteers, support groups, invitations to community events, etc.

STAFF OF SACA

Absent: Kylie Li, Jess Choo, Ryan Ong



ANAKHA PILLAY
Case Manager



CHUA CHIN LEONG
Social Worker



ELISA NG
Manager, Volunteer After-Care Programme



JOANNA WANG
Social Worker



CHARMAINE TEH
Social Worker



CLARIS WAH
Case Manager



JANET TAY
Case Manager



KHAIRUNNISA NASIR
Assistant Senior Case Manager II



KRISTINE LIM
Assistant Senior Case Manager II



LYDIA JAMIL
Social Worker



PREM KUMAR
Director



NEO RUI YI
Senior Social Work Associate



LIN MINGJIE
Deputy Director (Lead Social Worker)



SHANKRI MUTHU
Assistant Case Manager



ROZIAWATI IBRAHIM
Senior Social Worker II



LEE SANG HUI
Case Manager



KOH BENG HONG
Case Manager



MERISSA BOH
Social Worker



SHEETAL ROY
Accounts & Admin Executive



PATRICIA MAE BRITANIA
Social Work Associate



ALLYAH SYAKIRAH
Social Worker



WEEVYN TO
Head, Case Management Services
(Senior Social Worker)



HAIRIN RAHMAN
Assistant Senior Social Worker II



NURAIN SHAH SAIP
Case Manager



VANESSA SUHAIMI
Manager, Communications & Partnerships



LYNN LIM
Social Work Associate



SYAZA NURULJANNAH
Social Worker



WILLIAM SOH
Head, Organisational Development

DONORS

INDIVIDUALS

- 1 Achuthappa s/o Kothandaraman
- 2 Chan Wai Keong
- 3 Chavez Jamie Marie Young
- 4 Chen Zhiyong Dennis
- 5 Chia Wan Ying Amanda
- 6 Chong Mei Kei Maggie
- 7 Goh Soh Peng Yvette
- 8 Ho Wen Han
- 9 Kwan Ken Wee
- 10 Lee May Fen Frances
- 11 Leong Sow Phong
- 12 Liau Zhengjie
- 13 Lim Mei Ling
- 14 Loo Eng Kiat Alvin
- 15 May Hui
- 16 Nur Farhana
- 17 Queenie Tang Yen Yu
- 18 Ravi Subramanian
- 19 Sai Ram Nilgiri
- 20 Siti Rohana Binte Hamson
- 21 Soon Poh Ling
- 22 Suriyacala Jennifer Marie
- 23 Tan Bee Neo Melissa
- 24 Tan Eng Seong Phillip
- 25 Tan Hong Beng
- 26 Tang Yen Yu Queenie
- 27 Tay Kah Chin
- 28 Thevendran Senkodan
- 29 Tng Chee Chow
- 30 Varsha Sundar
- 31 Wong Feai Voon
- 32 Wu BangWen

ORGANISATIONS

- 1 D.S. Lee Foundation
- 2 Global Synergies Group Pte Ltd
- 3 ICAP (Singapore) Pte Ltd
- 4 Isaac Manasseh Meyer Trust Fund
- 5 Lee Foundation Singapore
- 6 NTUC FairPrice Foundation Limited
- 7 YR Industries Pte Ltd

VOLUNTEERS OF SACA

INDIVIDUALS

1	Abulaizi S/O Mohd Noohu	33	Chaw Wey Ter Victor	66	Ds Vickram	100	Justine Chen Sheng-He
2	Adeline Chang	34	Chee Chay Wah Ivan	67	Fang Tau Kin Ricky	101	K. Jay Seilan
3	Adnan Abdullah	35	Chee Xiang Yun (Tracy)	68	Fiorina Rayen	102	Kashruzzaman Quddus
4	Ajith Isaac Amrithraj	36	Chen Dun Lin Christina	69	Fong Poh Yoke Audrey	103	Kelly Ann
5	Alex Yeo Kian Tong	37	Chen Zhihui	70	Fong Wei Jie	104	Kelvin Demetris Booth
6	Amir Singh	38	Cheng Bing Lin Agnes	71	Fong Weng Sun Peter Vincent	105	Kho Vincentia Intansari Setiawan
7	Andreas Lim Ming Rui	39	Cheng Chi Fai Jeffrey	72	Foo Yee Lian	106	Khong Phui Sheong Eileen
8	Andrew Veale	40	Cheng Hwee Kiang Serene	73	Gan Su Keng Peter	107	Khoo Shee Fei
9	Ang Soon Teck, Alan	41	Cheong Keh Sing	74	Geraldine Ng Shi Hui	108	Kishor Kumar A V
10	Anil Kiran Nair	42	Cheong Kim Phong Irene Bernadette	75	Gina Soon Zi Chen	109	Koh Sok Sang Julie
11	Anisha Joseph	43	Cheong Seng Meng, Damien	76	Goh Jock Koon	110	Komathi D/O Thiruppathivasan
12	Anthonia Lim Sok Hua	44	Chern Chiap Keng	77	Goh Kui Hwa	111	Krishnamoorthy Karthikeyan
13	Anthony Samy Francis Xavier	45	Cheryl Lee	78	Goh Zhuang Li	112	Kwok Pui Sum Royal
14	Anthony Wong Liang Hoong	46	Chew Beng Hoe Jimmy	79	Grace Ho Yu Li	113	Lam Sze Chun
15	Aqilah Farah Fuad	47	Chia Heng Wah Eric	80	Han Yi'En	114	Lau Bo Chu Janet
16	Arinne Bte Abu	48	Chieng Hoe Ming Angel	81	Hirman Abdullah	115	Lau Lay Koon Jessica
17	Arulselvi D/O S. Selvaraju	49	Chin Siew Kian (Jessica)	82	Ho Cheow Kuang John	116	Lau Yan Yong Christina
18	Arumugam Kaliappan	50	Chin Sze Meng, James	83	Ho Mei Yoke Helen	117	Laura Teo Yisi
19	Arzeen Ansar	51	Choi Hon Kuan Gregory	84	Ho Siew Kwong Phillip	118	Laurent Lee
20	Au Wan Leung Allan	52	Choi Lai Kuen Adeline	85	Hoon Wei Ching Agnes	119	Lee Hui Lan Winnie
21	Balbir Kaur D/O Sawaran Singh	53	Chong Guan Hong Alice	86	Ishwaran Murugiah	120	Lee Hui Sze
22	Baljit Kaur	54	Chong Kum Yuen Jeffery	87	Ivan Goh Yiau Meng	121	Lee Jing
23	Belinda Kaur	55	Chong Lee Lee	88	Ivy Lee Pei Ying	122	Lee Li Ngoh Pamela
24	Boby S Kappen	56	Chong Lee Nam	89	Jacqueline Clare Bryant Phillips	123	Lee Li Song Sharon
25	Cassandra Tan Ying Qi	57	Chow Chee Wah James	90	James Stephen Foo Fang Boon	124	Lee Li Xin
26	Celeste Ong Li Ting	58	Christopher Rajappan James	91	Jan Lee Su-Lynn	125	Lee Liang Chian
27	Chan Ho Ling Karen	59	Chua Aik Whee Hannah	92	Janice Goh	126	Lee Ling Shun
28	Chan Kok Mun	60	Chua Lian Kiok Jane	93	Jasbeer Kaur D/O Kishen Singh	127	Lee Min Loong Ronald
29	Chan Lay Eng Pamela	61	Chuah Ee Hsuan Karen	94	Jayaletchime	128	Lee Swee Gee
30	Chan Lim Sing Ephraim	62	Clarice Jena Luo Wenqi	95	Jeanie Eliza Sulaiman	129	Lee Yeow Khim Raymond
31	Charlotte Kelly Tarn Lai Wan	63	Dean Shams	96	Joanne Mok Qiu Xian	130	Leo Joseph
32	Chauhan Seema	64	Deon Tan	97	Johnny Chua Soo Kian	131	Leong Peggy
		65	Don Jacob Huber	98	Joseph Rozario	132	Leow How Phing
				99	Joy Kulvadee Thongsomboon	133	Leow Siew Luang Jennifer

VOLUNTEERS OF SACA

- | | | | |
|-------------------------------------|------------------------------------|----------------------------------|--------------------------------|
| 134 Leung Rui Fang | 168 Noor Ezwan Ibrahim | 202 Saminah Bte Keedal | 236 Triwina Wahyudi |
| 135 Lim Jian Xiang | 169 Nooren Binte Rabu | 203 Saraswathi Raja Krishnan | 237 Valerie Lim Zi Yan |
| 136 Lim June Lee | 170 Norlia Binte Mohamed Saad | 204 Saravanan S/O Renganathan | 238 Vhaney |
| 137 Lim Kah Keng | 171 Nur Diyanah Yusoff | 205 Seet Chor Hoon | 239 Vidianand Das Panicker |
| 138 Lim Kian Kok (Leonard) | 172 Nurfara Binte Pawzi | 206 Seet Poh | 240 Vijayalakshme Rajulupati |
| 139 Lim Pang Llui | 173 Nurulsyakirin Binte Abd Rashid | 207 Shakila D/O Mohd Abdul Latif | 241 Vinod Balagopal |
| 140 Lim Pei Yong | 174 Ong Eng Chuan Andrew | 208 Shantosh | 242 Vinodhini D/O Kalai Selvan |
| 141 Ling Swee Leong | 175 Ong Lee Wee Nicole | 209 Shepherdson Percival Joseph | 243 Vivek Anand S/O Lakshmanan |
| 142 Liong Chew Seang Muliana | 176 Ong Shi Qing | 210 Siew Kai Kong Raymond | 244 Wang Anyu |
| 143 Loh Chee Wah David | 177 Ong Sui Chang | 211 Sim Boon Gek Christine | 245 Wee Szu |
| 144 Lok Siew Lian | 178 Ow Yong Hoa Leon | 212 Sim Chuai Shun Emily | 246 William Pyle |
| 145 Low Chun Hock Teddy | 179 P Chitra | 213 Sivashankari D/O Ilangovan | 247 Winnie Nio Kwee Kiow |
| 146 Low Lee Kiang Jasmine | 180 Pamela Phua Kim Lian | 214 Sobana K Damoo | 248 Wong Theng Theng |
| 147 Low Mui Gek Joy-Chloe | 181 Parameswari Thandayuthapani | 215 Soh Hong Shing | 249 Wu Xiang Mei |
| 148 Lui Cheng Hong Gloria | 182 Pearlina Tan Gwee Guat | 216 Soh Poh Hiong Alicia | 250 Wu Yan |
| 149 Lydia Tan | 183 Peter Koh Boon Leng | 217 Soon Min Hian | 251 Xie Yao Yu |
| 150 Lye Hen Fong Nancy | 184 Png Yoke Hoon | 218 St Rukkumani | 252 Yam Hai Law Dave |
| 151 Marcus Yan Xia | 185 Poh Hwee Hian | 219 Tan Ai Ping | 253 Yam Wai Kwong |
| 152 Margaret M. Santhana-Francis | 186 Pritam Kaur D/O Muktiar Singh | 220 Tan Keng Seng Derek | 254 Yap Bee Hoon Clara |
| 153 Marina Bte Anwar, Jiaxin | 187 Punithavathi D/O Elengovan | 221 Tan Leng Hong | 255 Yashaswi |
| 154 Mathavan Nair S/O Mukunan Nair | 188 Quay Lay Peng Jennifer | 222 Tan Sock Heng Samantha | 256 Yeo Cheng Hock Alvin |
| 155 May Hui | 189 Quek Hang Wee | 223 Tan Sze Tze William | 257 Yeo Tze-Wi |
| 156 Mehurunnisa Bte Nasarudeen | 190 Rajesh Mondal | 224 Tan Wai Hong Alvin | 258 Yong Kwok Kong |
| 157 Michael David Slater | 191 Rama Nair Geetha | 225 Tan Wei Pey | 259 Yong Pagit |
| 158 Mimi Marhaini Masri | 192 Ramasamy Subramaniam | 226 Tan Woon Tsi Zoe | 260 Yong Shou Pin |
| 159 Mun Kok Shing | 193 Ramesh Chidambar Dixit | 227 Tang Ai Ai | 261 Yu Yan Liang |
| 160 Murugappa Chettiar Sundaravalli | 194 Ramli Bin Abdullah | 228 Tang Jia Le Esther | |
| 161 Nadiah Farhanah Bte Mohamed | 195 Rani D/O Ram H. Khoobchandani | 229 Tay Hwee Boon | |
| 162 Nadira Binte Mohd Ilesham | 196 Ray Amit | 230 Te An Shu | |
| 163 Natasha Yang Jia Yun | 197 Raymund Magimairaj Francis | 231 Te Pei Lin Paulyn | |
| 164 Nazreen Bee Binte Nazir | 198 Ridzwana Valibhoy | 232 Tee Kai Peng | |
| 165 Ng Bao Lin Paulyne | 199 Robert Brian Pollack | 233 Teo Peck Sim Clement | |
| 166 Ng Mun Wai | 200 S Vimala | 234 Tham Stoney | |
| 167 Nilgiri Sai Ram | 201 Saloni Marut Dave | 235 Tian Nyong Jan Thomas | |

MEMBERS OF SACA

LIFE MEMBERS

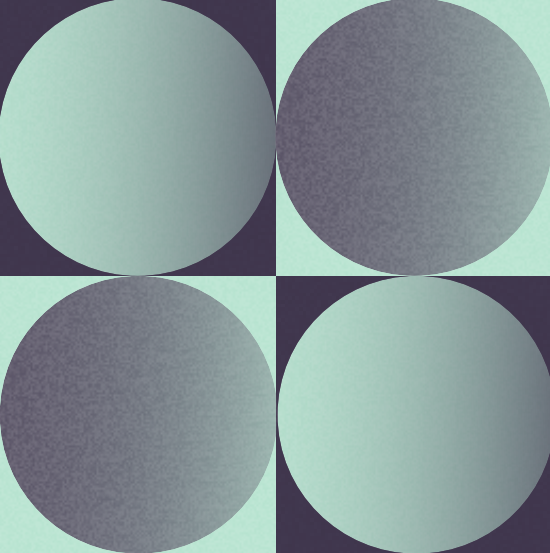
- 1 Mr Abdul Rahim B Jalil
- 2 Mr Adnan Abdullah
- 3 Mr Amir Singh
- 4 Mr Ang Kheng Leng
- 5 Mr Arul Selvamalar
- 6 Mr Bala Reddy
- 7 Ms Baljit Kaur Nijar
- 8 Mr Beh E S, Jeffrey
- 9 Mr Bobby S. Kappen
- 10 Mr Chen Saii Lih, Patrick
- 11 Mr Cheng, Winston
- 12 Ms Cheong Wai Leng, Kristine
- 13 Mr Chia Hock Song, Joseph
- 14 Mr Chin Kim Tham, Desmond
- 15 AP Choo, Hyekyung
- 16 Mr Chow Chee Kin
- 17 Mr Chua Poh Heng, Jordan
- 18 Mr Devadas Emmanuel
Devapragasam
- 19 Mr Don Jacob Huber
- 20 Mr Edgar Troxler
- 21 Mr Edmond Pereira
- 22 Ms Goh Meibo Guilini, Grace
- 23 Ms Goh Kui Hwa
- 24 Mr Goh Sin Chan
- 25 Mdm Goh Suat Cheng
- 26 Mr Graham R Dare
- 27 Mr Hamidul Haq
- 28 Mr Hamzah Moosa
- 29 Mr Ho Beng Guan
- 30 Ms Huen Suling, Joyce
- 31 Mr Ismail Ibrahim
- 32 Ms Jasbendar Kaur
- 33 Dr Jasmine S Chan
- 34 Mr Jaswant Singh
- 35 Ms Jennifer Marie
- 36 Mr K Achuthappa
- 37 Mr K C Vijayan
- 38 Ms Kamala Ponnampalam
- 39 Mr Kandasamy Chandra Kumar
- 40 Ms Khong Phui Sheong, Eileen
- 41 Mr Khoo Kim Leng, David
- 42 Mr Khoo Oon Soo
- 43 Ms Koh Chai Yim
- 44 Mr Kong Sui Khian, Richard
- 45 Mr Koshy, Thomas
- 46 Ms Lau Bo Chu, Janet
- 47 Mr Lau Wing Yum
- 48 Mr Lakshmanan s/o Seenivasakan
- 49 Mr Lee Bian Tian
- 50 Ms Lee, Christine
- 51 Ms Lee Kwai Sem
- 52 Ms Lee Liang Chian
- 53 Ms Lee May Fen, Frances
- 54 Mrs Lee Poh Choo
- 55 Mr Lee Sing Lit
- 56 Mrs Leu Li Lin
- 57 Mr Lim Aeng Cheng, Charles
- 58 Mr Lim Beng Huat, James
- 59 Mr Lim Han Boon
- 60 Mr Lim Kah Keng
- 61 AP Lim Lee Ching
- 62 Mr Lim Peck Guan
- 63 Ms Low Chui Hong
- 64 Mr Low Hwee Huang
- 65 Ms Low Lee Kiang, Jasmine
- 66 Mr M P H Rubin
- 67 Mr Masadi Masdawi

- 68 Mr Mathavan Devadas
- 69 Mrs May Hui
- 70 Mr Mohammad Tariq s/o
Samsudeen
- 71 Mr Muhammad Hidhir B A Majid
- 72 Ms Murugappa Chettiar Sundaravalli
- 73 AP Nafis Muhamad Hanif
- 74 Mr Narajen Singh
- 75 Mr Narayasamy s/o Gobal
- 76 Mr Ng Cheng Thiam
- 77 Ms Ng Karon
- 78 Mr Ng Royston
- 79 Mdm Noorani Binti Mohd Sood
- 80 Ms Norul Huda Rashid
- 81 Mr Ong Hian Sun
- 82 Mr Ong Kar Imm
- 83 Mr Ooi Keng Hock, Roy
- 84 Mr P O Ram
- 85 Mr P Siva Shanmugam
- 86 Mr Pattabiran Nagarajan
- 87 Ms Peh Cheng Hong
- 88 Mdm Phang Seok Sieng
- 89 Mr Poh Geok Ek
- 90 Dr Prem Kumar Nair
- 91 Dr R D Gangatharan
- 92 Ms R K Rani
- 93 Mrs Roberta Lyn Balagopal
- 94 Mr Roy Neighbour
- 95 Mr S Surenthiraraj
- 96 Ms Saraswathi Raja Krishnan
- 97 Mdm Saroja d/o Kanthasamy
- 98 Mr Shahiran Bin Abdul Rahman
- 99 Mr Shahril Bin Abdul Ghani
- 100 Mr Shaiful Bahari B Sidi
- 101 Mr Sirish Kumar
- 102 Mdm Shie Yong Lee
- 103 AP Sim Boon Wee, Timothy
- 104 Mr Sowaran Singh
- 105 Mrs Tai, Mable
- 106 Mr Tan Boon Teck
- 107 Mr Tan Ho Ping
- 108 Mr Tan Hock Yam
- 109 Mr Tan Hye Teck, Richard
- 110 Dr Tan Ngoh Tiong
- 111 Mr Tan Siong Thye
- 112 Mdm Tang Lai Hong
- 113 Mr Tang Soong Jing, Stanley
- 114 AP Teng Su Ching
- 115 Mr Teo Tze Fang
- 116 Mr Thevendran Senkodan
- 117 Mr Toh Han Li
- 118 Mr Toh Hoe Kok, Francis
- 119 Mr Tseng, Francis
- 120 Ms V R Cary
- 121 Mr Vinod Balagopal
- 122 Ms Wang Lan Jee, Janet
- 123 Mr Wong Cheng Liang
- 124 Mr Wong Kok Chin
- 125 Mr Wong Kok Weng
- 126 Ms Wong Kum Foong, Ada
- 127 Mrs Wong Rita
- 128 Mr Wong Seng Yoong, Jason
- 129 Mrs Yang Chiou Chyn

ORDINARY MEMBERS

- 1 Ms Lee Tze Sein, Karen

CASE MANAGEMENT SERVICES



Supporting Clients as They Adapt

Adapting to life after incarceration comes with a whole set of challenges for clients. These challenges could stem from job instability, financial woes, the lack of emotional support, reintegration issues and more. This can oftentimes make adjusting back to reality and the responsibilities of daily life very overwhelming for clients as well as their loved ones. To support clients during this time of transition and change, SACA provides Case Management Services (CMS) for ex-offenders who are directly released from prison or emplaced on Community-Based Programmes nearing the tail-end of their sentence.

Our dedicated team of case managers work closely with Reintegration Officers from Singapore Prison Service to identify

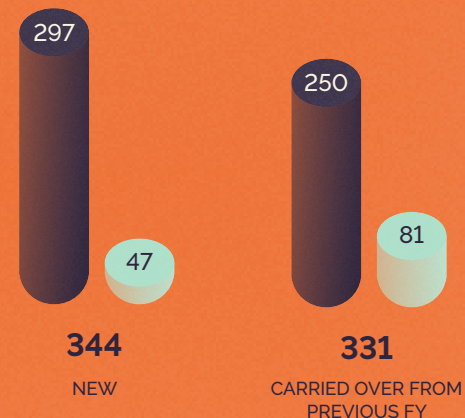
the unique reintegration challenges that different clients face, and link them with appropriate resources to help stabilise their needs. In addition to this, our case managers also provide counselling support to clients and engage with their loved ones when needed to help improve family relationships. Events such as family day gatherings and workshops are also organised to provide platforms for clients to engage in pro-social activities amidst their busy work schedules.

The support and guidance given through CMS is carried out with the intention of helping clients build personal resilience against re-offending and empowering them to take ownership of their own transformation.

675

TOTAL CLIENTS HELPED THROUGH CMS

● MALE
● FEMALE

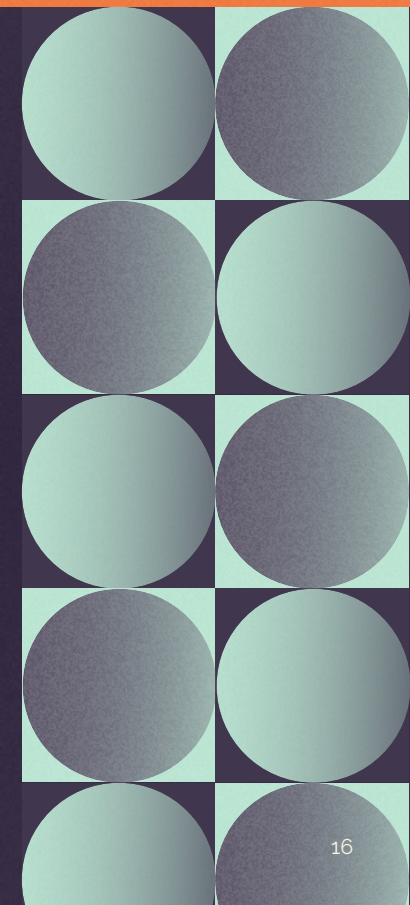


“The best portion of a good man’s life is his little, nameless and unremembered act of kindness and act of love.”

John*, 45, Service Crew

John used to traffic drugs for quick money, thinking that he could use the profit to help the disadvantaged. He was young and did not evaluate the consequences of his actions. Ever since his incarceration, he has remembered his dad’s teaching to help others sincerely from his heart, but through legal means.

*Name changed to protect the privacy of the client.



CMS Events

FAMILY DAY 2022: A MORNING OF ROAR-ING FUN

With social distancing measures finally relaxed, we organised our very first in-person get-together after a long time. Over 160 clients and their family members spent a Sunday morning with us at Golden Village Vivocity and caught the screening of 'Jurassic World: Dominion'.

It was wonderful seeing families enjoy the movie together and being in the same room as everyone again after such a long time. This event would not have been possible without the generous support from NTUC Foundation and not forgetting the hard work put in by our planning committee.



SACA staff that were present to welcome clients and their family members.

CLIENT WORKSHOP 2023: PICTURE PERFECT MOMENTS

Our case managers organized a half-day event titled *SACA Photowalk 2023*. The objective of the event was to provide clients with an opportunity to learn a skill that they could easily engage in as part of building their pro-social lifestyle.

Participants attended a street photography lecture by our guest photographer, Wilson of WilzWorkz, where they were equipped with basic knowledge on mobile phone street photography. Thereafter, participants went on a walk around Little India to put into practice what they had learnt and showcased their best photos on an online web gallery. The event was well received by clients as they enjoyed the process of learning a new skill that they could put to use in their everyday lives!

CMS RETREAT 2023

Our social workers and case managers came together for SACA's very first CMS retreat. The get-together was a mix of reflection, discussion, fun and bonding. The team looked back on the year and their work experiences, and brainstormed ideas to improve services for clients. The second half of the retreat included a sports activity to unwind and have fun.



“Time moves. So do I. I accept the pain and misery. I’m stronger because I learned to heal and love myself more now, indefinitely. Not to be a coward hiding in the clouds of chemicals and in the rain of the darkest hour of the past. A clear head will brighten the soul. I could smile and make this a better world... It’s my move.”

Gary*, 59, Call Centre Agent

Gary had been abusing drugs since the tender age of 14. His drug use later affected his marriage and relationship with his children. Following the divorce from his wife, he found himself turning to drugs more often to help fill the void in his life. With the unconditional support he receives from his elderly parents and other relatives, he is now determined to make a change, and find healthy alternatives to deal with life's stressors.

*Name changed to protect the privacy of the client.

10,340

TOTAL INSTANCES OF ASSISTANCE (5,098) AND CONTACT POINTS WITH CLIENTS (5,242)

5,098

INSTANCES OF ASSISTANCE

4717

COUNSELLING (INDIVIDUAL/FAMILY)

194

PROVIDING INFORMATION & REFERRAL

82

FINANCIAL

73

OTHERS (befriending by volunteers, support groups, etc.)

16

ACCOMMODATION

14

EMPLOYMENT

02

EDUCATION

5,242

**CONTACT POINTS
WITH CLIENTS**

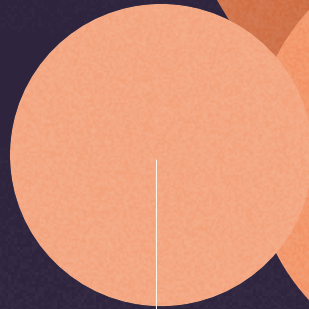
01

**JOINT
WORKSITE
VISIT**



175

**HOME
VISITS**



542

**OTHER
SESSIONS**
(i.e. individual/family
contact less than
20 minutes through
calls or online/
in-person sessions)



770

**FAMILY
SESSIONS**
(i.e. phone calls,
Zoom sessions,
face-to-face
sessions)

3,754

**INDIVIDUAL
SESSIONS**
(i.e. phone calls,
Zoom sessions,
face-to-face
sessions)

GOOD SAMARITAN REINTEGRATION ASSISTANCE SCHEME (GSRAS)



Expanding the System of Care

When clients readjust to the reality of life post-release, the experience can oftentimes feel daunting and isolating. In these moments, having a support system that they can turn to is extremely important and goes a long way in ensuring their well-being. This is especially the case for ex-offenders who may not have been offered an after-care programme prior to their release and need additional guidance to stabilise different aspects of their lives.

To support this group of individuals, the Good Samaritan Reintegration Assistance Scheme (GSRAS) was started in 2001 to function as a call & walk-in scheme providing after-care case management services.

GSRAS also serves another important function – it provides extended support for beneficiaries who may have

completed the CMS programme but are assessed to need further support. The Far East Organization generously funds this scheme.

The services provided under GSRAS include:

- **Case Management**
 - Information and referral services
 - Identification of reintegration goals
 - Coordination of social support services
- **Counselling** (individual and family)
- **Home visits**
- **Workshops and events** (physical and virtual)



93

INDIVIDUALS CONTACTED* SACA AND WERE PROVIDED WITH INFORMATION AND REFERRAL ASSISTANCE

*Contact through phone, email or walk-in support

“Work hard and achieve your dreams even when you have a disability or disadvantage. My ‘disability’ didn’t stop me. I use external resources to help myself. I [also] have someone I can trust and talk to without judgement. I can connect with my Case Manager and tell her how I really feel. It motivates me even more to have someone believing in me.”

Aaron*, 35, Salesperson

Despite Aaron having Dyslexia, he did not let that stop him. He looks up to his role model as motivation – his mother. He trusts in his mother’s strength and ability to remain resilient in overcoming personal challenges, and believes he can do it too.

*Name changed to protect the privacy of the client.

75

CLIENTS SIGNED UP FOR LONG-TERM SUPPORT TO WORK ON THEIR REHABILITATION GOALS

● MALE
● FEMALE



“The programme actually helped me to realise that drug abusers are not deserted by society and there are communities out there to help and guide those people through their rehabilitation journey, just like me.

My SACA counsellor, Mr Chin Leong, is always caring and passionately hoping to help me whenever I need help regardless [of] actions, or giving me a listening ear and let[ting] me pour whatever stresses and pressures that I’m going through. Mr Chin Leong is like a guiding light to me and taught me about loving myself and protecting myself, and the true values [which are] no wrong doings [and] rejecting others in order to protect myself. And I’ve learn[ed] to remove negative peers and know how to reject negative peer influences. Yes, my counsellor, Mr Chin Leong, and previous Reintegration Officer, Ma’am Zhang Yun, let me [see] that beam of light in hope. Thank you SACA, including the counsellor Mr Chin Leong from SACA, and Reintegration Officer Ma’am Zhang Yun.”

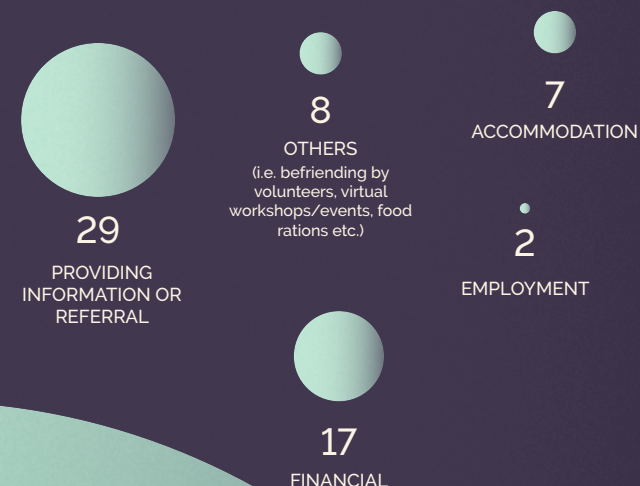
Larry*, 53, Operations Manager

Larry started using illicit drugs at 32 years old to cope with depression and the emotional pain of separation from spouse. He managed to curb his addiction for drugs for 7 years after his first sentence. But subsequently relapsed after his business failed. This unfortunately perpetuated unhelpful thinking that he's never good enough for his family. Relapse helped push him to work harder than ever before, in order to prove his worth. He has since acknowledged that he needs to make sustainable changes to his lifestyle, so that he can eventually reconcile and reunite with his family.

*Name changed to protect the privacy of the client.

322

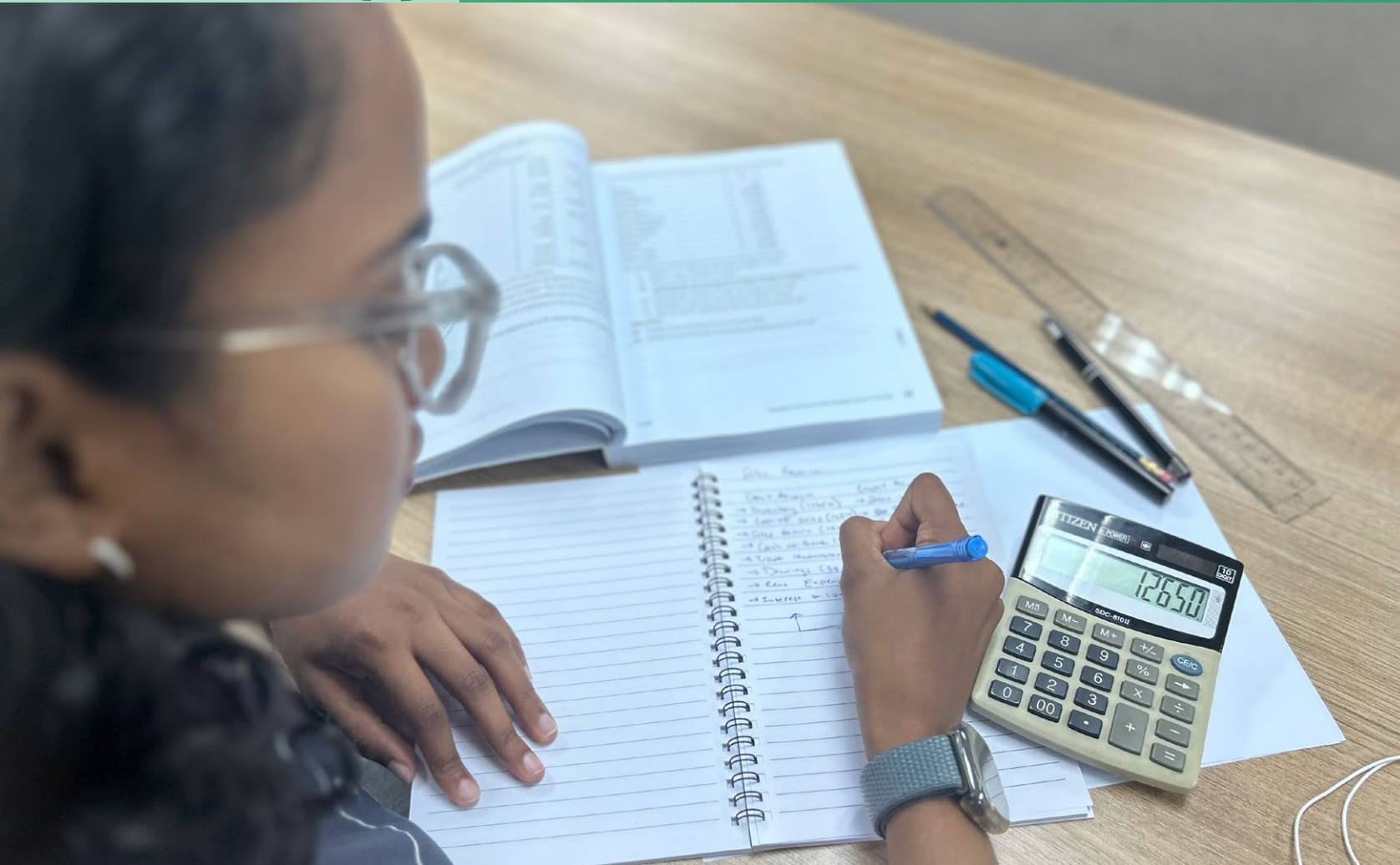
TOTAL INSTANCES OF GSRAS ASSISTANCE PROVIDED



259

COUNSELLING

EDUCATION SUPPORT PROGRAMME (ESP)



Creating New Pathways Through Education

Education is known to be a strong beacon of change. It provides the individual with the opportunity to broaden perspectives, gain new knowledge, hone personal strengths, ignite passion and build new social circles.

Initiated in 2007, SACA's Education Support Programme (ESP) provides holistic support to student-clients in their educational pursuits. The core of

the programme comprises casework and counselling for student-clients and their family, and includes supportive elements such as:

- Course fee subsidies
- Living allowances and book grants
- Tuition support
- Workshop and activities
- Peer mentoring support

This above combination creates a well-supported environment for student-clients to flourish and stay motivated till the completion of their studies.

SACA coordinates two financial assistance schemes to support student-clients who desire to pursue academic or skills-upgrading courses but who lack the financial means to do so. Applications are reviewed by the Education Committee regularly to ensure beneficiaries continue to give their best as students and that the Association provides them optimum support.

The members of the Committee are;

- Mr Lakshmanan S/O Seenivasakan – Head (Vice Chairman, SACA)
- Mr Leong Sow Phong – Member (Principal, Prison School)
- Mr K Achuthappa – Member (Asst Hon Treasurer, SACA)
- Mr Prem Kumar – Member (Director, SACA)

The two schemes consist of:

Lee Foundation Education Assistance Scheme (LFEAS)

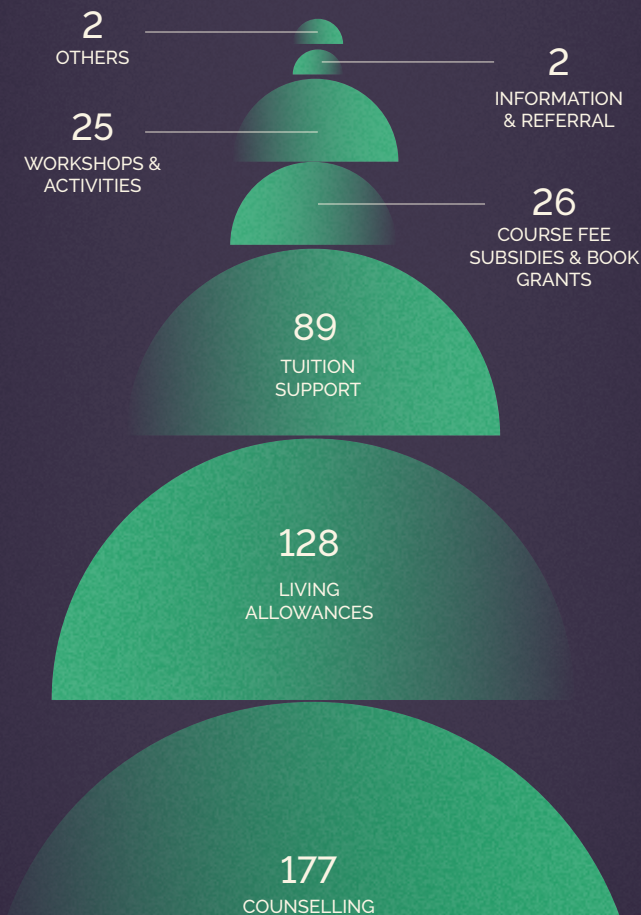
Sponsored by Lee Foundation, the LFEAS supports student-clients who are pursuing academic courses of GCE, Diploma and Degree level.

Skills Upgrading Scheme (SUS)

Sponsored by a donor, the SUS supports student-clients who are enrolled in accredited short-term skills upgrading courses.

449

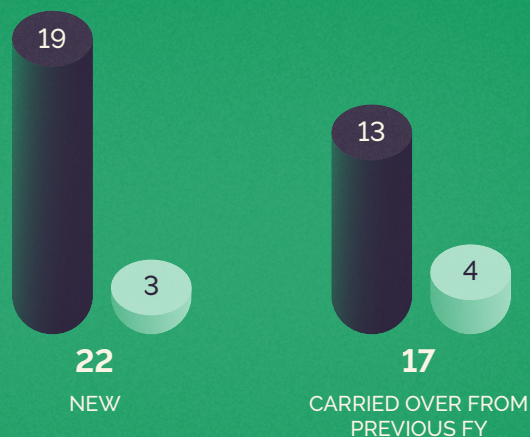
TOTAL INSTANCES OF ASSISTANCE FOR EDUCATION PROVIDED



39

TOTAL STUDENT-CLIENTS HELPED

- MALE
- FEMALE

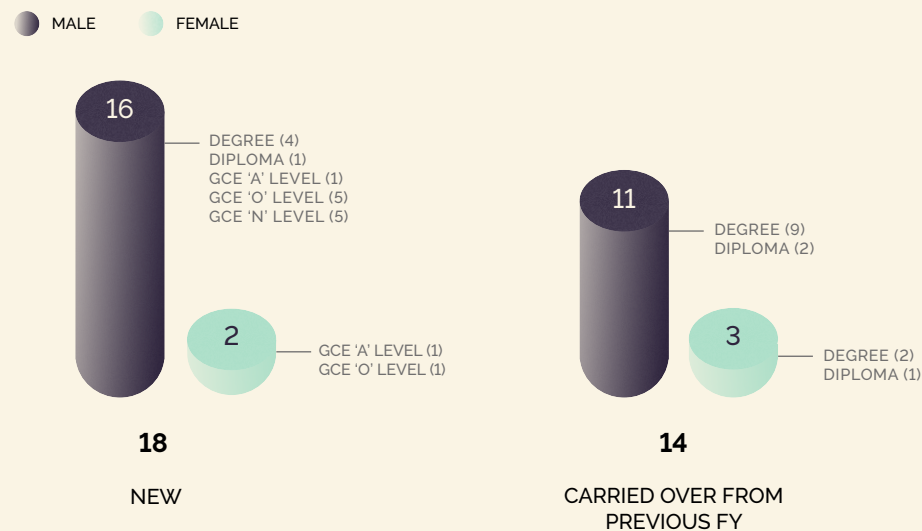


32

STUDENTS HAVE BENEFITED FROM LFEAS



Lee Foundation Education Assistance Scheme (LFEAS)



COURSE FEES AND BOOK GRANTS
\$40,503.47

LIVING AND STATIONERY ALLOWANCES
\$22,400.00

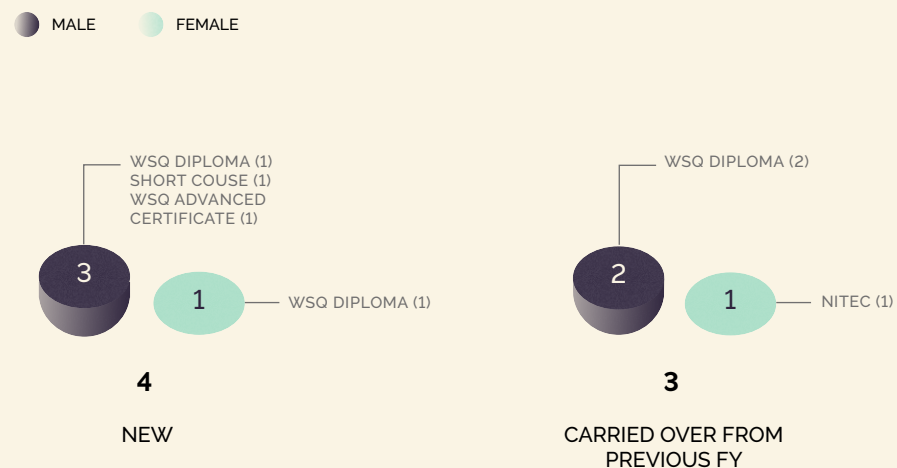
TOTAL DISBURSED
\$62,903.47

7

STUDENTS HAVE BENEFITED FROM SUS



Skills Upgrading Scheme (SUS)



COURSE FEES AND BOOK GRANTS
\$1,023.63

LIVING AND STATIONERY ALLOWANCES
\$2,950.00

TOTAL APPROVED FOR DISBURSEMENT
\$3,973.63

Creative Writing Competition 2022

SACA held its 11th edition of the Creative Writing Competition, which saw 48 participants from Institution TM1 and Cluster A4. Held annually, the competition aims to provide inmates with the opportunity to reflect on their life journey thus far and share their experiences in a thoughtful and creative manner. The compiled essays also serve as a strong voice of advocacy, allowing the community to gain understanding of some of the struggles faced and victories won.

The essays go through a first round of marking in Prison School, followed by a panel, comprising:

- **AP Lim Lee Ching**
Dean, S R Nathan School of Human Development, Singapore University of Social Sciences
- **Ms Arin Alycia Fong**
Senior Editor, Ethos Books
- **Ms Vanessa Suhaimi**
Communications & Partnerships Manager, SACA

The competition saw many heart-warming and quality essays that captured the theme – Perseverance. Due to pandemic restrictions, winners were announced via a video presentation and the prizes, NTUC vouchers, were gifted to the families of the winners. A certificate of participation was presented to all who took part in recognition of their efforts.

“Every year that I take part in the marking of these writing entries, I keep feeling that they are better than the previous year’s. This year is no exception. The quality of the submissions remains strong.

The level of sophistication in both thought and articulation are also very impressive. Many of the pieces come from an honest and authentic place in the writers’ experience and are very heartfelt.

A few of the Amateur category submissions are actually good enough to be in the Advanced category. Overall, I suspect that the guidance that they have received from teachers/instructors has a lot to do with this, and I congratulate one and all.”

AP Lim Lee Ching
Dean, S R Nathan School of Human Development, SUSS

“Thank you to all the participants who shared your stories and insights with me. A common thread that ran through all the essays is a strong spirit of tenacity and perseverance, a palpable will to keep growing and learning.

I hope that when things get rough, you remember your strength and the value of your voice. Your thoughts and opinions are so vital and may you continue to write, speak and express your truth. I wish all of you the very best, and may you move through life with peace.”

Ms Arin Alycia Fong
Senior Editor, Ethos Books

CREATIVE WRITING COMPETITION 2022

Essay Titles

Amateur Category (350 - 800 words)	Advanced Category (500- 1000 words)
1. Courage	1. Life is a work-in-progress. What is the one thing you hope to improve and why?
2. Transformation	2. What is the most important value that will help motivate you to achieve your goals?
3. Hope	3. Perseverance is the key to success. What are your views?

Essay titles for Creative Writing Competition 2022



The video announcement concluded with a quote to inspire student-inmates to persevere through challenges – “Most of the important things in the world have been accomplished by people who have kept on trying, when there seems to be no hope at all.”

EXCERPT 1

HOPE

**1st Prize**

Amateur Category

"She looked at me with unshed tears glistening in her eyes. I would never forget the haunted look and pained expression on her face when the police officers rushed in and pinned me down in my bedroom. She mouthed the words, "Why, Abang?" and my heart splintered into a thousand pieces. I could not say anything. I had broken my promise, again..."

EXCERPT 2

LIFE IS A WORK-IN-PROGRESS

**1st Prize**

Advanced Category

"There's some who say that when an impact is big enough, change would occur. There are others who say that people change for 2 reasons, 1) when they know too much, 2) when they get hurt too much. Mine was more of a realisation of the first and the impact on the second. Where was my partner? Where was everyone?"

I am alone serving a 7-year sentence and I've lost Grams – the only person who had never given up on me and loved me unconditionally, the one who always believed in me. I realised I was like a lost mouse scampering for food. I've got no direction in life. I felt lost. I started to reflect on what happened throughout my life and with that, my perspective and mind-set shifted – my wake-up call."

Though it's still a work-in-progress, I am certain that this time round I will succeed as I have found the courage to take the first few baby steps."

EXCERPT 3

LIFE IS A WORK-IN-PROGRESS

**2nd Prize**

Advanced Category

"To succeed, we fail. That is the process of growth in life. I may have failed yet again and again, but I come out as a different person each time I fall.

Having to write today's essay is my chance to improve on what I am lacking. Taking the next step to grow is to be brave in acknowledging what are my weakness points that could bring me to my darkest moments.

Courage in facing ups and downs in life.
Open-mindedness in accepting the differences.
Spontaneity in making a change for the better."

EXCERPT 4

TRANSFORMATION

**3rd Prize**

Amateur Category

"In life, we often blame our circumstances. I have had enough of thinking about what we can change in the past, and instead I want to build my future. I see the butterfly effect differently now, I see it as a process of change.... Transformation.

We first start off as caterpillars, we struggle and we fall, then we go through a process of self-awareness. Much like a cocoon, we curl up reflecting on what we could have done better.

Being in a cocoon is very much like how hard winters makes a tree grow stronger, the growth rings inside it tighter. I like to think of my current sentence in prison as me being in a cocoon, reforming, changing and transforming into a butterfly.

I hope this period of life in prison will leave valuable growth rings inside me and soon I will emerge with wings flying and soaring, and I will find my way back home to my lovely mother and be reunited once again. Mom, if you are reading this, I am sorry and I love you."

SUPPORT FROM THE COMMUNITY

The ESP Tuition Support initiative started with the intention of supporting student-inmates released prior to taking their GCE examinations later that year. This would not have been possible without the tutors, two SACA and five community volunteers, who stepped up and dedicated time to regularly guide 11 student-clients, despite their own busy schedules.

"Kindness begins with the understanding that we all struggle. It has been a joy supporting my clients in their journey towards 'N' and 'O' levels, and especially heartening to see what they could achieve despite having to deal with multi-faceted life challenges."

Volunteer Tutor, Yao Yu

"In life, if we never try, we will never know if we can [achieve something]. The students might have been lost and confused when we first started our tuition journey. But as time went by, they began to gain confidence and were willing to work hard."

I am thankful and grateful to be able to transfer my knowledge to them.

Volunteer Tutor, Samuel

ESP EVENTS



ESP GRADUATION 2022

With event restrictions finally at an end, SACA resumed its first in-person Graduation Ceremony for three years. Themed 'Seeds of Life', the event celebrated the growth and accomplishments of the 11 graduates who remained steadfast and displayed resilience coping with the various challenges that surfaced during their educational journey.

The theme was also a nod to the people in their lives who supported them wholeheartedly throughout. Just as how a seed

is bound to thrive with ample nutrients and the right environment, their support system played a significant role in providing the encouragement needed for them to grow and prosper.



Our interactive pre-event activity that invited guests to select a value (e.g. dedication, perseverance etc.) to be placed into our communal pot as a "nutrient". Much to the guests' delight, they received a real succulent in exchange!

Fifty-four guests were in attendance to commemorate this special milestone – this included the Executive Committee members, partners, current and past ESP student-clients, graduates and their family members, and SACA staff.

Following the inspiring opening address by SACA Chairman, Mr Jeffrey Beh, the deserving graduates received their certificate and prize. Other event segments included a pre-event exhibition that showcased essays and artwork

done by the student-clients, the top performers' sharing and as well as a musical performance by special guest and desistor, Mr Mohd Riduan.

One of the ceremony highlights included a special panel discussion that looked at support systems & resources that played an essential role in an individual's rehabilitation journey. The panelists consisted of ex-graduates who completed their studies between 2011 and 2021.

Overall, it was a heartening morning that allowed us the honour of witnessing the milestones of both present and past student-clients. The event ended on a memorable note with each guest bringing back a plant to care for, serving as a reminder of strength and the potential to flourish.



Syaza & Pat – the dynamic emcee duo who definitely have a fallback career alternative!

“Keep the fire of motivation burning and never stop learning!”

Jacob*, 39, a part-time degree student studying Information and Communication Technology

Despite the challenges that came with studying part-time while juggling work and family commitments, Jacob constantly reminded himself that every step towards education counts. No matter how small the step may be, he believes that it is still a step towards a brighter future for himself and his loved ones.

*Name changed to protect the privacy of the client.

“Education is a social leveller that has really helped in my reintegration journey. It allows me to focus my efforts on something productive and beneficial for my future. Having an organisation like SACA behind me is also very reassuring.”

Benjamin*, 36, a part-time degree student studying Logistics and Supply Chain Management

Benjamin lost 13 years of his youth serving his sentence behind bars. In the spirit of making better use of his time while in prison, he decided to pursue a degree programme in Prison School. Released from prison, he is now continuing his education journey in the community and is grateful that this opportunity has opened up new possibilities for him, such as securing a better job for his future.

*Name changed to protect the privacy of the client.

ESP YEAR-END EVENT

It may have been wet weather conditions but it certainly did not dampen the spirit of fun and learning at our year-end event! The ESP team and eight student-clients celebrated the end of the year with a multi-sensory farm tour at the Edible Garden City.



The friendly tour guide was the sunshine on a wet day.

On top of getting to taste various microgreens, the student-clients also participated in a hands-on workshop that equipped them with basic skills to start their own edible garden at home. Ending the day on a positive note, they were invited to reflect on their 2022 journey, who and what helped them to achieve their goals thus far and as well as their plans for 2023.



The different types of aromatic and nutritious microgreens that participants got to taste – it doesn't get any fresher than this!



Tasting the different types of microgreens – maybe the most healthy some of them have eaten in a while!



Tree-Planting on a micro scale.

VOLUNTEER AFTER-CARE PROGRAMME (VAP)



Building Social Support Avenues

To help clients assimilate back into society and feel accepted, having social support is key. After being released from prison, some clients may lack positive relationships that they can count on as they go through their reintegration journey.

The Volunteer After-Care Programme (VAP) was set up with the intention to connect clients with alternative forms of social support and give them the opportunity to build relationships with our volunteers.

Since VAP's inception, volunteers have played a very important role to clients and their families. They have been a source of support and guidance, and offer a listening ear as a friend, especially in moments where it is needed the most. To prepare them, volunteers undergo training to assist clients through the various VAP initiatives.

Under the VAP, volunteers are involved in these areas:

- **Befriending** – being a friend to ex-offenders as they rebuild their lives.
- **Interest-based Befriending (in-prison)** - bonding with inmates through an interest-based activity.

- **Initiative for Incarcerated Mothers and Affected Children (IIMAC)** – helping caregivers and children whose mother has been imprisoned.
- **Singapore Prison Service-Family Service Centre Collaboration (SPS-FSC)** - providing support to female inmates and their families.

BEFRIENDING

Befriending has been one of SACA's key offerings since the start of the Volunteer After-Care Programme.

As part of befriending, clients are matched with a volunteer on a one-to-one basis. The befriending journey starts three months prior to the client's release and continues for another four months after. During this time, volunteers play a crucial role in providing prosocial support to clients and empower them by being an avenue for resource as they adjust to life outside of prison.

INTEREST-BASED BEFRIENDING: STORIES & FRIENDS

Interest-based befriending is available to female inmates currently serving a

sentence. Taking place in Prisons, volunteers carry out an engaging interest-based activity together with the inmates and build rapport with them through the process.

Since last year, SACA has been conducting a 6-session workshop called Stories & Friends, where clients and volunteers learn about the ways of conducting storytelling for children. Aside from storytelling techniques, clients also had the opportunity to build their confidence by performing in front of a small audience. These storytelling skills are also transferable and can be useful for clients to better connect with their loved ones and other people in the community.

“The programme allowed me to step out of my comfort zone. [My befriender] advised me in areas that I lack in. [It] enabled me to present myself in front of others; I am kind of an introvert and I like to stay behind.”

Kristen*, inmate serving sentence

*Name changed to protect the privacy of the client.



Artwork by inmate as part of Stories & Friends

INITIATIVE FOR INCARCERATED MOTHERS AND AFFECTED CHILDREN (IIMAC)

IIMAC is an initiative which looks into the physical and emotional well-being of young children whose mothers are imprisoned, as well as the children's caregivers. The volunteers make phone calls or conduct home visits to assess caregiving arrangements and subsequently link the families to the appropriate community resources needed.

"At first, I wasn't expecting any help from SACA since it [was] not me who signed up for the [IIMAC] programme. But after the interview, the [volunteer] officer kept a follow-up on me and the kids, and eventually they helped me out with a one-time food ration. It really helped me to get over the tight month. Thank you so much for the assistance given."

Peter*, spouse of IIMAC client

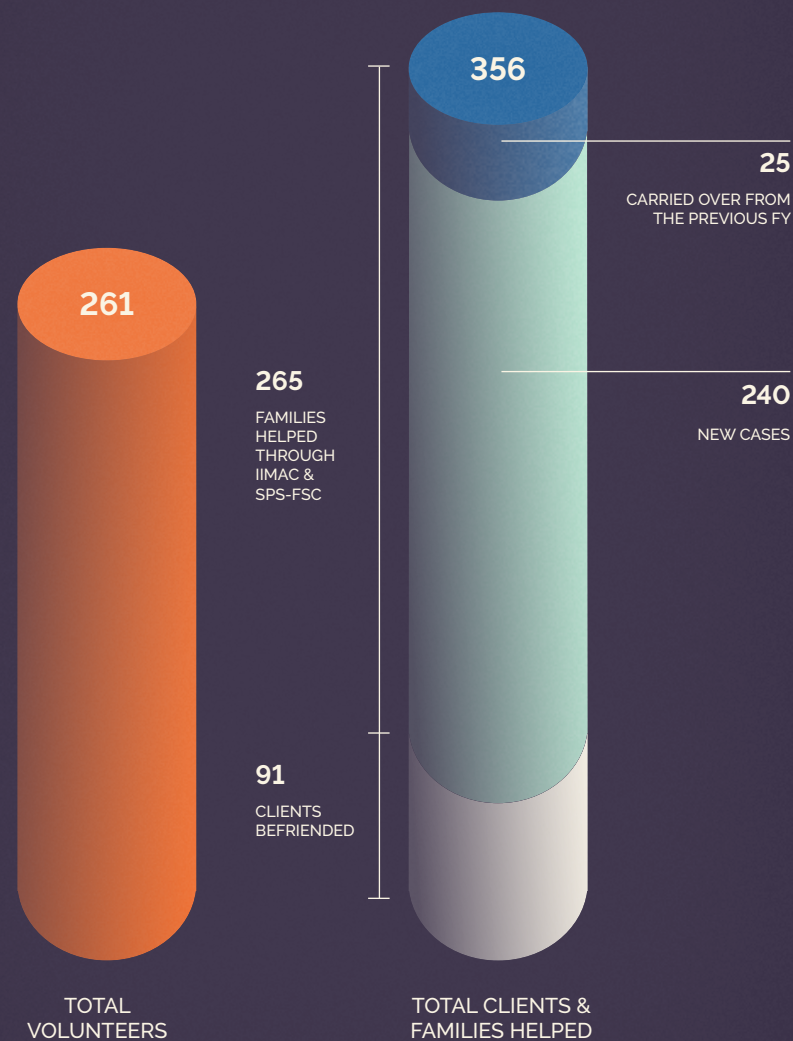
*Name changed to protect the privacy of the client.

SINGAPORE PRISON SERVICE-FAMILY SERVICE CENTRE COLLABORATION (SPS-FSC)

SPS-FSC is a new collaboration that further enhances IIMAC. With this new collaboration, help is now extended to include all female inmates plus family members that they are concerned about. Similarly to IIMAC, volunteers assist with home visits to check in on their well-being and ensure that they are connected to the relevant resources provided by Family Service Centres in the absence of the incarcerated individual.

"[This initiative] is great for first-time offenders in prison as they may not know that there are such resources available for their family. Making a call or [scheduling] a visit to the Family Service Centre can be difficult [for inmates], so by [volunteers] reaching out to FSCs first [on their behalf], it helps to establish the first form of assistance."

Nadira, volunteer with SACA



Reflection on Befriending

by Volunteer Pang Lim

I made my first prison phone call to Z, aged 54, in June 2022, maintaining a regular Saturday afternoon call until we met up for the first time in prison. It was exciting to meet with "the voice". This was a fortnight before Z was released to Selarang Halfway house in September. We met up at Selarang on the second day of his release for a trip to town to sort out some basic necessities.

I found that clients face obstacles in the simplest interactions with service staff such as the Post Office, ICA or Z's bank (applying for his Birth certificate, getting a new ATM card etcetera). He was told to apply online or to download an App, which is tremendously difficult when he does not own a computer or a smartphone. On top of that, he was required to have an email address. We went to purchase a phone, sat in a hawker centre to set it up and create an email address. Z was inclined to walk away each time someone said 'apply online'.

On the next occasion, we went to a training centre in Tuas to obtain his certificates. In the

next week or so, I accompanied him to his new cleaning worksite where he was informed to visit the HR office a fair distance away.

On each occasion, I could feel his stress in having to explain himself or his needs; the frustration of asking for help when knowing that he might be disappointed. I supported him by speaking up for him with service staff who appeared to want the problem to go away; to ensure that he gets real assistance rather than glib 'go away' excuses.

I can't do everything for Z though. I encouraged him to persist in any inquiry and to not to give up until he gets real help or good advice. I constantly reminded him not to get upset at minor incidents of redirection. Be patient and do one thing at a time with purpose and follow through. I'm not sure if I did the right thing but I would chip in and plainly inform people that he had just been released from prison and needs help.

Clients have to juggle bowling balls and eggs at the same time.

I met up with Z every 2-3 weeks after his release to Selarang, usually at the coffee shop closest to his workplace after work. Sometimes I brought home-cooked food for him, other times I would buy a good takeaway lunch for him; just as I would for my child, parent or for a friend. These little things speak a lot louder than general inquiries on his work or well-being. Sometimes, we just have a coffee and catch up for 15 to 20 minutes.

Small workplace misunderstandings can affect our client's self-esteem. Z's supervisor changed his role twice, which made him quit out of frustration, and he then found a new job at an industrial complex as a cleaner two weeks later. I was glad he stayed resilient to find himself another job quickly.

Z is adjusting to society as best as he can. His next challenge is getting permanent accommodation which is tricky due to his stateless identity. New relationships may be

difficult to navigate and may be emotional triggers. His pay is not high. He does not have family or a community.

I sense these stresses building up over each other since his release.

Z indicated that he would stick to the cleaning jobs for a year. Now and then, I encourage him to look for better prospects after this period of settling in, given the skills training and qualifications he has obtained in prison.

I am not sure how the befriending is helping Z; I think he does not feel so alone. He knows he can text me if he needs help or advice. I am there to guide him and walk the journey together.

Events for Volunteers

18 JUNE 2022

GAMES & GATHERING



After the easing of covid-19 event restrictions, the VAP team organised its very first in-person get-together with the volunteers after a break of more than two years. 18 volunteers gathered for an afternoon of fun games and catching up at the popular board game cafe, Mind Cafe.

"Thanks for organising to meet [in-person] with all the volunteers! The games were well-thought, fun and mind-opening. I am happy to have met all those I have corresponded with at SACA. Credits to Prem, Elisa, Pat and Ryan for their special effort to make it fun and enjoyable, and to also [have some] informal time together. More good times and years ahead."

Jimmy, volunteer with SACA

10 SEPTEMBER 2022

IIMAC CONVENTION



21 IIMAC volunteers came to SACA to attend a Family & Domestic Violence Awareness workshop. The workshop gave insight and knowledge that would help them as volunteers in their work with clients and their families. The group also had time to share more about what being part of IIMAC means to them and the impact it has created in their lives as individuals.

"Doing IIMAC is humbling – [it is] a constant journey of learning [about] what I know and don't know. Hearing about others' struggles pushes me to reflect on whether I am treasuring what I have, and humbles me."

Joseph, volunteer with SACA

7 OCTOBER 2022

VOLUNTEER APPRECIATION NIGHT



After a two-year hiatus, our annual Volunteer Appreciation Night finally made its return and this time, in-person! SACA volunteers were treated to a night out at the movies and enjoyed the screening of Disney's See How They Run. The evening also included a long-service award presentation segment to acknowledge the contributions of volunteers who have supported SACA clients between five to 25 years.

"To reduce mingling due to covid-19 pandemic, I think [having] the movie night is a good idea. I enjoyed the night as I got to finally meet up [with] SACA's staff members as well as fellow VAOs after a long break."

Jasmine, volunteer with SACA

TRAINING



Bringing Capabilities to the Next Level

It takes a village to help facilitate offender rehabilitation and reintegration. Coordinated effort involving the Government, aftercare agencies and community partners is pertinent in ensuring a consistent throughcare approach across the sector.

In addition to client work, SACA's role in the sector also includes providing training for volunteers and professionals working closely with clients and their families. Volunteers and professionals are exposed to the skills, expertise and knowledge needed to assist clients as they work towards their rehabilitation and reintegration goals. It also serves as a mutual platform for volunteers and professionals to share, shift and broaden perspectives.

This financial year, SACA continued pushing ahead in its efforts to strengthen capabilities of professionals and volunteers in the sector. There were exciting developments on two fronts:

BESPOKE TRAINING

For organisations that support the offender rehabilitation and reintegration process, we develop bespoke courses that help address their needs. These training courses are designed and developed with intention; looking into the knowledge and expertise gaps experienced by the organisation.

Training for FITRAH Volunteers

We designed a series of bespoke classroom training for the volunteers from FITRAH. After completing our *Befriending for Reintegration: Making Connections for a Fresh Start* e-learning course, the volunteers attended two training sessions, a total of 10 hours, to build up their engagement skills with ex-offenders and their family members. The positive feedback from the inaugural run has resulted in an initial agreement to extend the training for an additional year.



First session of training with FITRAH volunteers (16 July 2022)

“The topic relating to Active Listening (has been most useful). There is a portion about understanding and feeling your client's emotions. Not having empathy is my weakness and I'm trying to work on it.”

FITRAH volunteer who attended the training

E-LEARNING COURSES

Following the successful launch of our very first online course on Befriending in 2021, we continued our collaboration with Singapore University of Social Sciences (SUSS) UniLEARN to develop more e-learning courses for professionals and volunteers.

To further strengthen content development for the courses, the Singapore Prison Service also joined the partnership as a contributor.

The Launch of New Online Courses

Six e-learning courses have been planned and will be rolled out in the next one to two years.

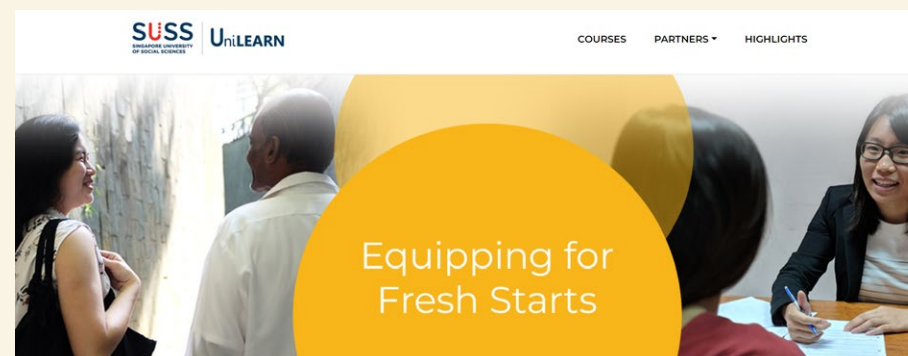
The upcoming courses* have great relevance to individuals supporting the aftercare sector:

- Correctional Landscape and Rehabilitation Approaches
- Substance (Alcohol and Other Drugs) Addiction (launched in May 2023)
- Understanding offenders in the context of family
- Correctional Case Management
- Group Work Skills
- Introduction to counselling practice in the correctional setting

**Titles of courses subject to change*

In February 2023, we launched the first of six e-learning courses - Correctional Landscape and Rehabilitation Approaches. This course provides an overview of the criminal justice system as well as the relevant government and community agencies that work with offenders and ex-offenders.

For more information on our online courses, scan here:



416

PARTICIPANTS EXPLORED ONLINE
LEARNING THROUGH THE SUSS
UNILEARN PLATFORM

Correctional
Landscape and
Rehabilitation
Approaches

Befriending for
Reintegration: Making
Connections for a
Fresh Start

RNR Approach
to Offender
Rehabilitation in
Singapore

MENTOR EXCHANGE

Beyond training and development, SACA also co-organised an initiative called 'Mentors Exchange' alongside other fellow community partners.

This initiative is a knowledge-sharing platform that caters to existing and new volunteers interested in improving their ability to engage with ex-offenders and is part of AMASE (Alliance of Mentors Supporting Persons with In-Prison Experience).

At one of the monthly sessions conducted earlier in January 2023, SACA also came on-board as a knowledge contributor and shared expertise on rehab approaches.



Poster of MEX sharing

Staff Development through Training

In addition to individual and group supervision support, our staff involved in case work also attend courses and seminars in efforts to upgrade their skills and expertise.

Casework & Counselling

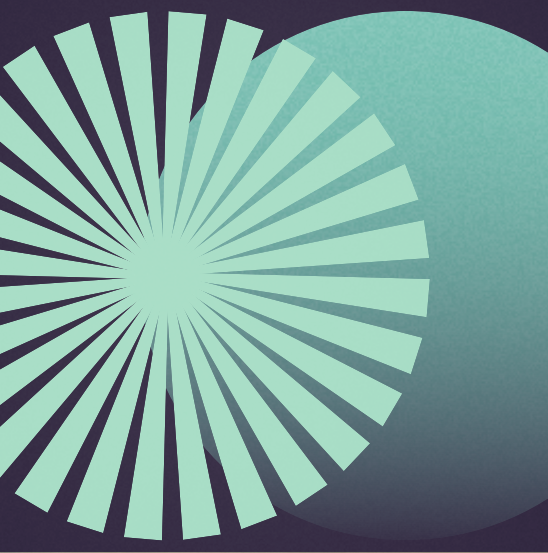
1. Black Dog Days: Working With Persons With Depressive Disorders
2. CARE Network Summit: Igniting Connections, Empowering Lives
3. Basic Certificate in Supervision for the Social Services (Online)
4. Child Abuse Reporting Guide (e-Learning)
5. Cognitive Behavioural Therapy Training (Online)
6. Correctional Psychiatry (Online)
7. Developing Safer Trauma Informed Practice (Online)
8. Family and Domestic Violence Awareness Training
9. Family and Domestic Violence Awareness Workshop
10. Financial Capability and Asset Building
11. Group Clinical Supervision
12. Intentional Interviewing & Counselling
13. Life Training for Service Providers in Suicide Prevention

14. Motivational Interviewing: An Introduction for Social Service Practitioners
15. Narcotics Anonymous: A Resource In Your Community
16. Practise Insights: Working with Housing Issues
17. Recovery-Based Care: Examples of Recovery Programmes (Online)
18. SANA Conference on Recovery & Desistance from Substance Abuse
19. Sharing on Problem Gambling
20. Short Course on Mental Health
21. SPS Restorative Practices Seminar 2022
22. Suicide Intervention Skills Workshop
23. Working with Offenders and their Families in the Community
24. Window on Addictions Course
25. Mental Health Workshop
26. Working with Marginalised and Vulnerable Communities

Others

1. Asian & Pacific Conference of Correctional Administrators (Online)
2. Minute Writing Skills
3. NCSS Capability Circles TechUP Series Webinar
4. NCSS 40-under-40 Programme
5. The Future of Tech for Charities (Online)

EVENTS & HAPPENINGS



COMMUNITY OUTREACH

Youth Corps Singapore Sharing

SACA was invited by Youth Corps Singapore to engage with over 30 young adults from their Youth Corps Leaders Programme (YCLP). We spoke with the incoming scholars about the different social needs in the community, with our sharing specifically focused on the needs and challenges of ex-offenders in Singapore.



CAPT-NUS Sharing

The College of Alice and Peter Tan (CAPT), a residential college in NUS that focuses on Active Citizenship and Community Engagement, held their annual CE Fest and invited SACA as a community partner. The festival gave CAPT students the opportunity to look into different hidden communities in Singapore; with ex-offenders being one of them. We spoke to the students about the stigma of ex-offenders and discussed common misconceptions faced.



SECTOR EVENTS

Yellow Ribbon Race 2022

Being the first in-person race since the onset of the pandemic, some of our SACA staff signed up to participate and show their support for the Yellow Ribbon Race 2022. Despite the wet weather, they made the best of the experience and enjoyed spending the morning with other supporters!



CARE Network Summit 2022

SACA was pleased to be back in-person at the CARE Network Summit 2022! A few of our staff attended the summit and enjoyed the various activity segments that were planned for the day. We were also one of the partners that had the opportunity to share about the programmes and services we offer to support the aftercare sector.

BUILDING NEW PATHWAYS FOR CHANGE



Supporting ex-offenders and their families in the journey of reintegration & rehabilitation.

FUNDRAISING EFFORTS

Though we had to give our annual Charity Film Screening another miss due to covid-19 restrictions, we continued our digital fundraising efforts on Giving.sg. With the support of Lee Foundation, and other generous donors, we managed to raise \$352,740 as part of our 'Building New Pathways' online campaign. Thanks also goes out to the Government and Tote Board for the generous matching grant that made this an even more successful fundraiser!



CONNECTING WITH PARTNERS

National Committee on Prevention, Rehabilitation and Recidivism (NCPR)

We kicked off 2023 by having the NCPR at SACA! We had the privilege of hosting Co-Chairs of the Committee, Assoc Professor Dr Muhammad Faishal Ibrahim (Minister of State for Home Affairs and National Development) and Mr Eric Chua (Senior Parliamentary Secretary for Social & Family Development and Culture, Community & Youth), plus their esteemed committee members, as part of a sharing session on topics pertaining to intergenerational offending.

We were also joined by three desistors (ex-clients of SACA), who shared their personal experiences of incarceration and the impact it created within their families. The conversation highlighted the importance of familial ties and the potential it carries as a motivating factor for desistors in their journey of rehabilitation.

Singapore Prison Service Rehabilitation & Reintegration Division

The Rehabilitation & Reintegration Division (RRD) from Singapore Prison Service dropped by SACA for a catch-up with some of our programme heads. It was a fruitful discussion on current partnership experiences as well as future plans and ideas for the sector. We appreciate the effort & time taken by the RRD team to connect with us; such visits further strengthen the close working relationship that already exists between us.



STAFF WELFARE EVENTS

Mindcafe Games

After the covid-19 restrictions eased up, the team finally got together for an in-person activity. We visited Mindcafe, a cafe known for its variety of board games. The staff were grouped into different teams and enjoyed an afternoon of fun & laughter through the games that were organised.



Bowling Fun

To celebrate the end of 2022, the team enjoyed a trip to SAFRA Toa Payoh's bowling alley. Each team worked hard to earn as many bowling points as possible and the top two winning teams were rewarded with vouchers.



'Guess Who?' Quiz

The Staff Welfare Team organised an online quiz for the team to learn more about each other. It included fun facts, aspirations, baby photos and funny memories



FINANCIAL STATEMENTS



SINGAPORE AFTER-CARE ASSOCIATION

(Registered in Singapore under the Societies Act 1966)

UEN No. S61SS0083L

**AUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023**

TAN & TEH

Public Accountants and Chartered Accountants Singapore

SINGAPORE AFTER-CARE ASSOCIATION

AUDITED FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

TABLE OF CONTENTS	PAGE
Statement by The Management Committee	1
Independent Auditor's Report	2 - 4
Statement of Income and Expenditure and other Comprehensive Income	5
Statement of Financial Position	6
Statement of Changes In Funds	7
Statement of Cash Flows	8
Notes to the Financial Statements	9 - 31

SINGAPORE AFTER-CARE ASSOCIATION

STATEMENT BY THE MANAGEMENT COMMITTEE

For the financial year ended 31 March 2023

In the opinion of the Management Committee:

- (a) the accompanying financial statements of the Society, as set out on pages 5 to 31 are drawn up so as to present fairly, in all material respects of the financial position of the Society as at 31 March 2023 and of the financial performance, changes in funds and cash flows of the Society for the year then ended; and
- (b) at the date of this statement, there are reasonable grounds to believe that the Society will be able to pay its debts as and when they fall due.

On behalf of the Management Committee:



Jeffrey Beh Eng Siew
Chairman



Roy Grenville Neighbour
Honorary Treasurer



Suriyacala Jennifer Marie
Honorary Secretary

Date: 26 July 2023

Tan & Teh

Chartered Accountants of Singapore

1 Commonwealth Lane #07-32 One Commonwealth Singapore 149544 Tel: 6292 5928 Fax: 6226 3884 audit@tanandteh.com.sg

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SINGAPORE AFTER-CARE ASSOCIATION
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Singapore After-Care Association (the "Society"), which comprise the statement of financial position as at 31 March 2023, statement of income and expenditure and other comprehensive income, statement of changes in funds and the statement of cash flows of the Society for the year then ended, and a summary of significant accounting policies and other explanatory information as set out on pages 5 to 31.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Societies Act 1966 (the Societies Act), the Charities Act 1994 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 of the financial position of the Society as at 31 March 2023 and of the financial performance, changes in funds and cash flows of the Society for the year then 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 Matter

The financial statements of the Society for the year ended 31 March 2022 were audited by another firm of auditor who expressed an unmodified opinion on those statements on 7 July 2022.

Other Information

Management Committee is responsible for the other information. The other information comprises the Statement by the Management Committee set out on page 1.

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

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

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SINGAPORE AFTER-CARE ASSOCIATION
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023 (Cont'd)**

Responsibilities of Management Committee for the Financial Statements

The Management Committee is responsible for the preparation and fair presentation of financial statements in accordance with the provision of the Societies Act, the Charities Act and regulations, and FRSs, and for such internal accounting controls 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 Committee 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 Committee either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

The Management Committee's responsibilities include 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 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 judgment and maintain professional scepticism throughout the audit. We also:

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

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF SINGAPORE AFTER-CARE ASSOCIATION
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023 (Cont'd)**

Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

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

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

Report on Other Legal and Regulatory Requirements

In our opinion,

- (a) The accounting and other records required to be kept by the Society have been properly kept in accordance with the provisions of the Societies Regulations enacted under the Societies Act, the Charities Act and Regulations; and
- (b) There was no fund-raising appeals held during the year that should have been carried out in accordance with Regulation 6 of the Societies Regulations issued under the Societies Act and proper accounts and other records have been kept of the fund-raising appeal.

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

- (a) The Society has not used the donation moneys in accordance with its objectives as required under Regulation 11 of the Charities (Institution of a Public Character) Regulations; and
- (b) The Society has not complied with the requirements of Regulations 15 of the Charities (Institutions of a Public Character) Regulations.

TAN & TEH
Public Accountants and Chartered Accountants
Singapore

Date: 26 July 2023

SINGAPORE AFTER-CARE ASSOCIATION

STATEMENT OF INCOME AND EXPENDITURE AND OTHER
COMPREHENSIVE INCOME

For the financial year ended 31 March 2023

	Note	2023 S\$	2022 S\$
Income			
Unrestricted funds	4,6	339,675	544,602
Restricted funds			
Activities for generating funds	4,6	1,693,436	1,768,527
Investment income	4,6	124	109
Total Income		<u>2,033,235</u>	<u>2,313,238</u>
Expenditures			
<u>Unrestricted funds</u>			
Cost of voluntary income	5,7	(170)	-
Governance costs	5,7	(445,760)	(405,742)
<u>Restricted funds</u>			
Cost of funds generating activities	5,7	(114,496)	(147,485)
Governance costs	5,7	(1,672,077)	(1,591,579)
		<u> </u>	<u> </u>
(Deficit)/Surplus from operations transferred to accumulated funds		(199,268)	168,432
Other comprehensive income		-	-
Total comprehensive (deficit)/income for the year		<u>(199,268)</u>	<u>168,432</u>
Allocation of (Deficit)/Surplus for the year			
Unrestricted funds	5,7	(106,255)	138,860
Restricted funds	5,7	(93,013)	29,572
		<u>(199,268)</u>	<u>168,432</u>

The accompanying accounting policies and notes form an integral part of these financial statements

SINGAPORE AFTER-CARE ASSOCIATION

STATEMENT OF FINANCIAL POSITION

As at 31 March 2023

	Note	2023 S\$	2022 S\$
ASSETS			
Non-current assets			
Property, Plant and equipment	9	<u>428,269</u>	<u>459,481</u>
Current assets			
Trade receivables	10	715,071	-
Deposit and prepayments	11	4,419	928
Cash and cash equivalents	12	<u>2,002,009</u>	<u>2,882,564</u>
		<u>2,721,499</u>	<u>2,883,492</u>
Less: LIABILITIES			
Current Liabilities			
Other payables	13	95,214	44,151
Contract liabilities	14	-	45,000
		<u>95,214</u>	<u>89,151</u>
NET ASSETS		<u>3,054,554</u>	<u>3,253,822</u>
FUNDS			
Unrestricted			
General fund	8	1,416,431	1,522,686
Restricted			
Volunteer After-Care Programme	8	37,387	198,895
Training & research	8	229,275	234,361
Case Management	8	907,598	862,501
Good Samaritan Reintegration Assistance Scheme (formerly named as Ex-Offender Assistance Scheme)	8	(14,368)	29,856
Education Support Programme	8	65,920	74,761
Financial Assistance Fund	8	3,188	2,569
Lee Foundation Education Assistance Scheme	8	178,236	91,132
General Education Fund	8	<u>230,887</u>	<u>237,061</u>
Total Restricted funds		<u>1,638,123</u>	<u>1,731,136</u>
TOTAL FUNDS		<u>3,054,554</u>	<u>3,253,822</u>

The accompanying accounting policies and notes form an integral part of these financial statements

SINGAPORE AFTER-CARE ASSOCIATION

STATEMENT OF CHANGES IN FUNDS

For the financial year ended 31 March 2023

	Funds		
	Unrestricted	Restricted	Total
	S\$	S\$	S\$
2022			
Balance as at 01 Apr 2021	1,383,826	1,701,564	3,085,390
Surplus for the year	138,860	29,572	168,432
Balance as at 31 Mar 2022	1,522,686	1,731,136	3,253,822
2023			
Balance as at 01 Apr 2022	1,522,686	1,731,136	3,253,822
Deficit for the year	(106,255)	(93,013)	(199,268)
Balance as at 31 Mar 2023	1,416,431	1,638,123	3,054,554

The accompanying accounting policies and notes form an integral part of these financial statements

SINGAPORE AFTER-CARE ASSOCIATION

STATEMENT OF CASH FLOWS

For the financial year ended 31 March 2023

	Note	2023 S\$	2022 S\$
Cash flows from operating activities			
(Deficit)/Surplus for the year		(199,268)	168,432
<u>Adjustments for:</u>			
Depreciation on plant and equipment	9	33,544	35,680
Operating (deficit)/surplus before working capital changes		(165,724)	204,112
<u>Change in working capital:</u>			
Trade and other receivables		(715,071)	451,857
Prepayment		(3,491)	103
Trade and other payables		51,063	5,456
Contract liabilities		(45,000)	-
Net cash (used in)/generated from operating activities		(878,223)	661,528
Cash flows from investing activities			
Acquisition of plant and equipment	9	(2,332)	(13,060)
Net cash used in investing activities		(2,332)	(13,060)
Cash flows from financing activities			
Change in the fixed deposit pledged		4,154	(3,527)
Net cash generated from/(used in) financing activities		4,154	(3,527)
Net (decrease) / increase in cash and cash equivalents		(876,401)	644,941
Cash and cash equivalents at beginning of the year		2,728,420	2,083,479
Cash and cash equivalents at end of the year	12	1,852,019	2,728,420

The accompanying accounting policies and notes form an integral part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

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

1. General

Singapore After-Care Association (the "Society") is constituted under the provisions of the Societies Act and registered and as a charity under the Charities Act and regulations. It has been accorded the status of an Institution of Public Character (IPC) for the period from 1 October 2020 to 30 September 2023 (UEN No. S61SS0083L). The registered office and principal place of activities of Singapore After-Care Association is located at 81 Dunlop Street Singapore 209408.

The objectives of the Society are to provide for the welfare, rehabilitation and counselling services of discharged prisoners after their release.

The financial statements of the Society for the financial year ended 31 March 2023 were authorised for issue by the Management Committee on the date of the Statement by the Management Committee.

2. Summary of significant accounting policies**2.1 Basis of preparation**

The financial statements of the Society have been drawn up in accordance with Financial Reporting Standards in Singapore (FRSs). The financial statements have been prepared on the historical cost basis except as disclosed in the accounting policies below. The financial statements are presented in Singapore Dollar (S\$), which is the Society's functional and presentation currency.

On 1 January 2022, the Society adopted the new or amended FRS and Interpretations to FRS ("INT FRS") that are mandatory for application for annual financial periods beginning on or after 1 January 2022. Changes to the Society's accounting policies have been made as required and in accordance with the transitional provisions in the respective FRS and INT FRS.

The adoption of the following FRS and INT FRS that are relevant to the Society did not result in any substantial changes to the Society's accounting policies or any significant impact on these financial statements:

FRS No. #		Effective periods (annual periods beginning on or after)
FRS 103 [A]	Reference to the Conceptual Framework	1 Jan 2022
FRS 16 [A]	Property, Plant and Equipment—Proceeds before Intended Use	1 Jan 2022
FRS 37 [A]	Onerous Contracts—Cost of Fulfilling a Contract	1 Jan 2022
Various FRSs [AI]	2018-2020	1 Jan 2022

refer to [N] New FRS, [A] FRSs amendments, [AI or I] Annual Improvements to FRSs, [INT] Interpretation

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

2. Summary of significant accounting policies (Cont'd)**2.1 Basis of preparation (cont'd)**

The preparation of financial statements in conformity with FRS requires management to exercise its judgement in the process of applying the Society's accounting policies. It also requires the use of accounting 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. Critical accounting estimates and assumptions used that are significant to the financial statements, and areas involving a higher degree of judgement or complexity, are separately disclosed below.

2.2 Revenue

Revenue is measured based on the consideration to which the Society expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Revenue is recognised when the Society satisfies a performance obligation by transferring a promised good or service to the customer, which is when the customer obtains control of the good or service. A performance obligation may be satisfied at a point in time or over time. The amount of revenue recognised is the amount allocated to the satisfied performance obligation.

Donations

Income from donations is recognised upon the receipt.

Interest income

Interest income is recognised using the effective interest method.

Grants/Programme fees

Income from grants and programme fees are recognised on an actual basis over the duration of the programme.

Membership subscription

Income from membership subscription is accounted for as income in the year to which they relate.

Prison funding for case management services

Income from case management services is recognised upon acknowledgement and approval of the service provided by the customer.

Rental income

Rental income from operating leases is recognised on a straight-line basis over the lease term.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

2. Summary of significant accounting policies (Cont'd)**2.3 Plant and equipment**

All items of plant and equipment are initially recorded at cost. Subsequent to recognition, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. The cost of plant and equipment includes its purchase price and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Dismantlement, removal or restoration costs are included as part of the cost of plant and equipment if the obligation for dismantlement, removal or restoration is incurred as a consequence of acquiring or using the plant and equipment.

Depreciation is calculated using the straight-line method to allocate depreciable amounts over their estimated useful lives. The estimated useful lives are as follows:

	<u>Years</u>
Leasehold buildings	30
Furniture & fittings	10
Office equipment	3 - 10
Renovation	10

The residual values, useful lives and depreciation method are reviewed at the end of each reporting period, and adjusted prospectively, if appropriate.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on derecognition of the asset is included in profit or loss in the year the asset is derecognised.

2.4 Impairment of non-financial assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, (or, where applicable, when an annual impairment testing for an asset is required), the Company 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 of disposal and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. Where the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Impairment losses are recognised in profit or loss.

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 been recognised previously. Such reversal is recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

2. Summary of significant accounting policies (Cont'd)**2.5 Cash and cash equivalents**

Cash and cash equivalents comprise cash at banks and on hand which are subject to an insignificant risk of changes in value.

2.6 Financial instruments**(a) Financial assets****Initial recognition and measurement**

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

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

Trade receivables are measured at the amount of consideration to which the Society expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third party, if the trade receivables do not contain a significant financing component at initial recognition.

Subsequent measurement*Investments in debt instruments*

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

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

Derecognition

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

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

2. Summary of significant accounting policies (Cont'd)**2.6 Financial instruments (Cont'd)****(b) Financial liabilities****Initial recognition and measurement**

Financial liabilities 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 liabilities at initial recognition.

All financial liabilities are recognised initially at fair value plus in the case of financial liabilities not at FVPL, directly attributable transaction costs.

Subsequent measurement

After initial recognition, financial liabilities that are not carried at FVPL are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. On derecognition, the difference between the carrying amounts and the consideration paid is recognised in profit or loss.

2.7 Impairment of financial assets

The Society recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at FVPL. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Society expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

For trade receivables, the Society applies a simplified approach in calculating ECLs. Therefore, the Society does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

2. Summary of significant accounting policies (Cont'd)**2.8 Provisions**

Provisions are recognised when the Society has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be estimated reliably.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

2.9 Government grants

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

When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, the fair value is recognised as deferred income on the statement of financial position and is recognised as income in equal amounts over the expected useful life of the related asset.

When 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.

2.10 Employee benefits**(a) Defined contribution plans**

The Society makes contributions to the Central Provident Fund scheme in Singapore, a defined contribution pension scheme. Contributions to defined contribution pension schemes are recognised as an expense in the period in which the related service is performed.

(b) Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Society has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

2.11 Funds and reserves

Unless otherwise stated, the Society's fund and reserve balances are not represented by any specific assets but are represented by all assets of the Society.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

2. Summary of significant accounting policies (Cont'd)**2.12 Leases (Society as a lessee)**

A lease is a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration. A right-of-use (ROU) asset is capitalised in the statement of financial position, measured at the present value of the unavoidable future lease payments to be made over the lease term. A liability corresponding to the capitalised lease is also recognised, adjusted for lease prepayments, lease incentives received, initial direct costs incurred and an estimate of any future restoration, removal or dismantling costs.

The ROU asset is depreciated over the earlier of the end of the useful life of the ROU asset or the end of the lease term and an interest expense on the recognised lease liability (included in finance costs).

Short-term leases of 12 months or less and leases of low-value assets (such as personal computers and small office equipment) where an accounting policy choice exists under the lease standard whereby the lease payments are expensed to profit or loss as incurred on a straight-line basis over the remaining lease term.

2.13 Taxation**(a) Income tax**

The Society is a registered charity under the Charities Act and its income is exempted from income tax under the provisions of the Singapore Income Tax Act.

(b) Goods and Services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST except:

- Where the GST incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- Receivables and payables that are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

2.14 Accumulated funds

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

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

3 Significant accounting judgments and estimates

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

3.1 Judgments made in applying accounting policiesDetermination of functional currency

In determining the functional currency of the Society, judgment is used by the Society to determine the currency of the primary economic environment in which the Society operates. Consideration factors include the currency that mainly influences sales prices of services and the currency of the country whose competitive forces and regulations mainly determines the sales prices of its services.

3.2 Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period are discussed below. The Society based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Society. Such changes are reflected in the assumptions when they occur.

3.3 Provision for expected credit losses of trade receivables

When measuring ECL the Society uses reasonable and supportable forward-looking information, which is based on the assumptions for the future movement of the different economic drivers and how these drivers will affect each other.

Loss given default is an estimate of the loss arising on default. It is based on the difference between the contractual cashflows due and those that the lender would expect to receive, taking into account cash flows from collateral and integral credit enhancements.

Probability of default constitute a key input in measuring ECL. Probability of default is an estimate of the likelihood of default over a given time horizon, the calculation of which includes historical data, assumptions and expectations of future conditions.

The carrying amounts of the Society's trade receivables, as at 31 March 2023 were S\$715,071 (2022: NIL).

3.4 Useful lives of property, plant and equipment

The cost of property, plant and equipment is depreciated on a straight-line basis over the property, plant and equipment's estimated economic useful lives. Management estimates the useful lives of these property, plant and equipment to be within 3 to 30 years. These are common life expectancies applied in the industry. 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. The carrying amount of the Society's property, plant and equipment at the end of the financial year is disclosed in Note 9 to the financial statements.

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

4. Detailed revenue for 2023

	Unrestricted		Restricted Fund							Total Restricted Fund
	General fund	Volunteer After-Care Programme	Training & Research	Case Management	Good Samaritan Reintegration Assistance Scheme	Education Support Programme	Financial Assistance Fund	Lee Foundation Education Scheme	General Education Fund	
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
INCOME										
Activities for generating funds										
Prison Funding	-	179,778	-	1,104,540	-	-	-	-	-	1,284,318
NCSS Funding - Charity Support Fund	540	-	-	-	-	-	-	-	-	-
FITRAH Volunteer Training- (After-Care Professionalisation	-	-	2,750	-	-	-	-	-	-	2,750
Yellow Ribbon Funding	-	-	-	-	-	-	10,368	-	-	10,368
Designed Project Donation										
Tax Deductible Donation:										
Volunteer After-Care Programme Fund	-	100,000	-	-	-	-	-	-	-	100,000
Good Samaritan Reintegration Assistance Scheme	-	-	-	-	45,000	-	-	-	-	45,000
Education Support Programme Funding	-	-	-	-	-	100,000	-	-	-	100,000
Holiday Program Funding	-	-	-	1,000	-	-	-	-	-	1,000
Lee Foundation Educ Assistance Scheme	-	-	-	-	-	-	-	150,000	-	150,000
General Donation	65,248	-	-	-	-	-	-	-	-	-
Non-Tax-Deductible Donation:										
General Donation	250,243	-	-	-	-	-	-	-	-	-
Total Activities for generating funds	316,031	279,778	2,750	1,105,540	45,000	100,000	10,368	150,000	-	1,693,436

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

4. Detailed revenue for 2023 (Cont'd)

	Unrestricted	Restricted Fund								Total Restricted Fund
	General fund	Volunteer After-Care Programme	Training & Research	Case Management	Good Samaritan Reintegration Assistance Scheme	Education Support Programme	Financial Assistance Fund	Lee Foundation Education Scheme	General Education Fund	
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
Investment income										
Interest earned on Fixed Deposit	178	-	-	-	-	-	-	-	-	-
Investment Income - SACA A/C 2	-	-	-	-	-	-	-	124	-	124
Total Investment income	178	-	-	-	-	-	-	124	-	124
Other income										
Rental of premises	6,000	-	-	-	-	-	-	-	-	-
Jobs Growth Incentive	6,336	-	-	-	-	-	-	-	-	-
Wage Credit Scheme	5,805	-	-	-	-	-	-	-	-	-
CPF-Transition Offset	385	-	-	-	-	-	-	-	-	-
Miscellaneous Income	4,940	-	-	-	-	-	-	-	-	-
Total Other income	23,466	-	-	-	-	-	-	-	-	-
TOTAL INCOME	339,675	279,778	2,750	1,105,540	45,000	100,000	10,368	150,124	-	1,693,560

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

5. Detailed expenditure for 2023

	Unrestricted	Restricted Fund								Total Restricted Fund
	General fund	Volunteer After-Care Programme	Training & Research	Case Management	Good Samaritan Reintegration Assistance Scheme	Education Support Programme	Financial Assistance Fund	Lee Foundation Education Scheme	General Education Fund	
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
EXPENDITURE										
Cost of voluntary income										
Online Donation Portal Fees	170	-	-	-	-	-	-	-	-	-
Total Cost of voluntary income	170	-	-	-	-	-	-	-	-	-
Cost of funds generating activities										
CMS Expenses	-	-	-	7,231	-	-	-	-	-	7,231
Education Support Services	-	-	-	-	-	6,406	-	-	-	6,406
General Education Fund Scheme	-	-	-	-	-	-	-	-	6,174	6,174
Lee Foundation Education Assistance Scheme	-	-	-	-	-	-	-	62,926	-	62,926
Aftercare Professionalisation	-	-	22	-	-	-	-	-	-	22
Financial Assistance Fund - cash aid	-	-	-	-	-	-	773	-	-	773
YRF - Emergency Fund Disbursements	-	-	-	-	-	-	8,976	-	-	8,976
Holiday Programme	-	-	-	4,418	-	-	-	-	-	4,418
Volunteer Development & Recognition										
- VAP Expenses	-	3,259	-	-	-	-	-	-	-	3,259
- SACA Appreciation Nite	-	14,311	-	-	-	-	-	-	-	14,311
Total Cost of funds generating activities	-	17,570	22	11,649	-	6,406	9,749	62,926	6,174	114,496

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

5. Detailed expenditure for 2023 (Cont'd)

	Unrestricted	Restricted Fund								
	General fund	Volunteer After-Care Programme	Training & Research	Case Management	Good Samaritan Reintegration Assistance Scheme	Education Support Programme	Financial Assistance Fund	Lee Foundation Education Scheme	General Education Fund	Total Restricted Fund
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
Governance costs										
Audit fee	5,000	-	-	-	-	-	-	-	-	-
Bank charges	1,009	-	-	-	-	-	-	94	-	94
Communications	6,160	-	-	-	-	-	-	-	-	-
Communications and partnership expenses	250	-	-	-	-	-	-	-	-	-
Depreciation	33,544	-	-	-	-	-	-	-	-	-
GST expenses	6,300	-	-	-	-	-	-	-	-	-
Insurance	3,162	-	-	-	-	-	-	-	-	-
Printing of annual reports	3,530	-	-	-	-	-	-	-	-	-
Professional and legal fee	130	-	-	-	-	-	-	-	-	-
Repair and replacement of equipment										
- Maintenance of land & building	16,556	-	-	-	-	-	-	-	-	-
- Maintenance of equipment	10,362	-	-	-	-	-	-	-	-	-
Rental of equipment	5,256	-	-	-	-	-	-	-	-	-
Supplies and materials	3,319	-	-	-	-	-	-	-	-	-
Salaries, bonuses and CPF	324,268	411,773	7,598	1,003,965	86,567	98,420	-	-	-	1,608,323
Staff welfare and training										
- Staff benefits	6,729	1,985	-	5,665	341	846	-	-	-	8,838
- Staff training and development	477	1,099	41	11,275	228	1,002	-	-	-	13,645
Subscription fees	139	-	-	-	-	-	-	-	-	-
Staff communication allowance	300	725	25	3,984	288	223	-	-	-	5,244
Transport expenses	3,621	8,134	150	23,905	1,800	1,944	-	-	-	35,933
Utilities	15,648	-	-	-	-	-	-	-	-	-
Total Governance costs	445,760	423,716	7,814	1,048,794	89,224	102,435	-	94	-	1,672,077
TOTAL EXPENDITURE	445,930	441,286	7,836	1,060,443	89,224	108,841	9,749	63,020	6,174	1,786,573
Surplus / (Deficit) for the year	(106,255)	(161,508)	(5,086)	45,097	(44,224)	(8,841)	619	87,104	(6,174)	(93,013)

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

6. Detailed revenue for 2022

	Unrestricted		Restricted Fund						Total Restricted Fund
	General fund	Volunteer After-Care Programme	Training & Research	Case Management	Good Samaritan Reintegration Assistance Scheme	Education Support Programme	Financial Assistance Fund	Lee Foundation Education Scheme	
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
INCOME									
Activities for generating funds									
Prison Funding	-	159,437	-	1,100,400	-	-	-	-	1,259,837
Prison Funding - After-Care Professionalisation	-	-	98,990	-	-	-	-	-	98,990
NCSS Funding - VCF Grant -	-	-	-	450	-	-	-	-	450
NCSS Funding - President's Challenge	37,500	-	-	-	-	-	-	-	-
Bi-Centennial Community Funding	400,000	-	-	-	-	-	-	-	-
Yellow Ribbon Funding	-	-	-	-	-	-	8,500	-	8,500
Designed Project Donation									
Tax Deductible Donation:									
Volunteer After-Care Programme Fund	-	95,000	-	-	-	-	-	-	95,000
Case Management Funding	-	-	-	750	-	-	-	-	750
Good Samaritan Reintegration Assistance Scheme	-	-	-	-	60,000	-	-	-	60,000
Education Support Programme Funding	-	-	-	-	-	95,000	-	-	95,000
Lee Foundation Educ Assistance Scheme	-	-	-	-	-	-	-	145,000	145,000
Financial Assistance Fund	-	-	-	-	-	-	5,000	-	5,000
General Donation	31,526	-	-	-	-	-	-	-	-
Non-Tax-Deductible Donation:									
General Donation	559	-	-	-	-	-	-	-	-
Singapore Telecom Subsidy	330	-	-	-	-	-	-	-	-
Total Activities for generating funds	469,915	254,437	98,990	1,101,600	60,000	95,000	13,500	145,000	1,768,527

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

6. Detailed revenue for 2022 (Cont'd)

	Unrestricted	Restricted Fund							Total Restricted Fund
	General fund	Volunteer After-Care Programme	Training & Research	Case Management	Good Samaritan Reintegration Assistance Scheme	Education Support Programme	Financial Assistance Fund	Lee Foundation Education Scheme	
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
6. Detailed revenue for 2022 (Cont'd)									
Investment income									
Interest earned on Fixed Deposit	3,651	-	-	-	-	-	-	-	-
Investment Income - SACA A/C 2	-	-	-	-	-	-	-	109	109
Total Investment income	3,651	-	-	-	-	-	-	109	109
Other income									
Rental of premises	6,500	-	-	-	-	-	-	-	-
Membership fees	120	-	-	-	-	-	-	-	-
Jobs Growth Incentive	8,729	-	-	-	-	-	-	-	-
Jobs Support Scheme	28,324	-	-	-	-	-	-	-	-
Wage Credit Scheme	27,363	-	-	-	-	-	-	-	-
Total Other income	71,036	-	-	-	-	-	-	-	-
TOTAL INCOME	544,602	254,437	98,990	1,101,600	60,000	95,000	13,500	145,109	1,768,636

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

7. Detailed expenditure for 2022

	Unrestricted		Restricted Fund								Total Restricted Fund
	General fund	Volunteer After-Care Programme	Training & Research	Case Management	Good Samaritan Reintegration Assistance Scheme	Education Support Programme	Financial Assistance Fund	Lee Foundation Education Scheme	Milk Back to School Allowance Programme	General Education Fund	
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
EXPENDITURE											
Cost of funds generating activities											
Aftercare Professionalisation Expenses	-	-	27,226	-	-	-	-	-	-	-	27,226
CM Expenses	-	-	-	4,473	-	-	-	-	-	-	4,473
Education Support Services	-	-	-	-	-	3,562	-	-	-	-	3,562
General Education Fund Scheme	-	-	-	-	-	-	-	-	-	8,752	8,752
Lee Foundation Education Assistance Scheme	-	-	-	-	-	-	-	71,867	-	-	71,867
Financial Assistance Fund - cash aid	-	-	-	-	-	-	580	-	-	-	580
Holiday Programme	-	-	-	2,333	-	-	-	-	-	-	2,333
Milk Back to School Allowance	-	-	-	-	-	-	-	-	13,915	-	13,915
Volunteer Development & Recognition											
- VAP Expenses	-	2,105	-	-	-	-	-	-	-	-	2,105
- SACA Appreciation Nite	-	2,000	-	-	-	-	-	-	-	-	2,000
YRF - Emergency Fund Disbursements	-	-	-	-	-	-	10,672	-	-	-	10,672
Total Cost of funds generating activities	-	4,105	27,226	6,806	-	3,562	11,252	71,867	13,915	8,752	147,485

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

7. Detailed expenditure for 2022 (Cont'd)

	Unrestricted	Restricted Fund									
	General fund	Volunteer After-Care Programme	Training & Research	Case Management	Good Samaritan Reintegration Assistance Scheme	Education Support Programme	Financial Assistance Fund	Lee Foundation Education Scheme	Milk Back to School Allowance Programme	General Education Fund	Total Restricted Fund
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
Governance costs											
Audit fee	2,500	-	-	-	-	-	-	-	-	-	-
Bank charges	949	-	-	-	-	-	-	114	-	-	114
Communications	5,648	-	-	-	-	-	-	-	-	-	-
Depreciation	35,680	-	-	-	-	-	-	-	-	-	-
Insurance	3,681	-	-	-	-	-	-	-	-	-	-
Printing of annual reports	2,900	-	-	-	-	-	-	-	-	-	-
Repair & replacement of equipment											
- Maintenance of land & building	11,049	-	-	-	-	-	-	-	-	-	-
- Maintenance of equipment	3,150	-	-	-	-	-	-	-	-	-	-
Rental of equipment	4,521	-	-	-	-	-	-	-	-	-	-
Supplies & materials	1,398	-	-	-	-	-	-	-	-	-	-
Salaries, bonuses & CPF	316,296	343,667	131,705	903,403	79,643	61,353	-	-	-	-	1,519,771
Staff welfare & training											
- Staff benefits	6,501	2,336	691	5,004	880	650	-	-	-	-	9,561
- Staff training & development	628	1,583	1,246	14,670	3,364	1,992	-	-	-	-	22,855
Staff Communication Allowance	314	420	300	3,738	300	150	-	-	-	-	4,908
Subscription fees	139	-	-	-	-	-	-	-	-	-	-
Transport expenses	4,050	7,444	1,800	22,427	1,800	900	-	-	-	-	34,371
Utilities	6,338	-	-	-	-	-	-	-	-	-	-
Total Governance costs	405,742	355,450	135,742	949,242	85,987	65,045	-	114	-	-	1,591,580
TOTAL EXPENDITURE	405,742	359,555	162,968	956,048	85,987	68,607	11,252	71,981	13,915	8,752	1,739,065
Surplus / (Deficit) for the year	138,860	(105,118)	(63,978)	145,552	(25,987)	26,393	2,248	73,128	(13,915)	(8,752)	29,571

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

8. Detailed changes in accumulated funds

	Unrestricted	Restricted Fund									
	General fund	Volunteer After-Care Programme	Training & Research	Case Management	Good Samaritan Reintegration Assistance Scheme	Education Support Programme	Financial Assistance Fund	Lee Foundation Education Scheme	Milk Back to School Allowance Programme	General Education Fund	Total Restricted Fund
	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$	S\$
2023											
Balance at 01.04.22	1,522,686	198,895	234,361	862,501	29,856	74,761	2,569	91,132	-	237,061	1,731,136
Surplus/(deficit) for the year	(106,255)	(161,508)	(5,086)	45,097	(44,224)	(8,841)	619	87,104	-	(6,174)	(93,013)
Balance at 31.03.23	<u>1,416,431</u>	<u>37,387</u>	<u>229,275</u>	<u>907,598</u>	<u>(14,368)</u>	<u>65,920</u>	<u>3,188</u>	<u>178,236</u>	<u>-</u>	<u>230,887</u>	<u>1,638,123</u>
2022											
Balance at 01.04.21	1,383,826	304,013	298,339	716,949	55,843	48,367	321	18,004	13,915	245,813	1,701,564
Surplus/(deficit) for the year	138,860	(105,118)	(63,978)	145,552	(25,987)	26,394	2,248	73,128	(13,915)	(8,752)	29,572
Balance at 31.03.22	<u>1,522,686</u>	<u>198,895</u>	<u>234,361</u>	<u>862,501</u>	<u>29,856</u>	<u>74,761</u>	<u>2,569</u>	<u>91,132</u>	<u>-</u>	<u>237,061</u>	<u>1,731,136</u>

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

9. Property, plant and equipment

	Leasehold buildings S\$	Furniture & fittings S\$	Office equipment S\$	Renovation S\$	Total S\$
Cost					
Balance at 01.04.21	535,070	79,093	57,941	15,711	687,815
Additions	-	4,867	8,193	-	13,060
Balance at 31.03.22 & 01.04.22	535,070	83,960	66,134	15,711	700,875
Additions	-	474	1,858	-	2,332
Balance at 31.03.23	535,070	84,434	67,992	15,711	703,207
Accumulated depreciation					
Balance at 01.04.21	89,179	60,003	40,821	15,711	205,714
Depreciation	17,835	6,785	11,060	-	35,680
Balance at 31.03.22 & 01.04.22	107,014	66,788	51,881	15,711	241,394
Depreciation	17,836	6,698	9,010	-	33,544
Balance at 31.03.23	124,850	73,486	60,891	15,711	274,938
Carrying amount					
Balance at 31.03.23	410,220	10,948	7,101	-	428,269
Balance at 31.03.22	428,056	17,172	14,253	-	459,481

10. Trade receivables

	2023 S\$	2022 S\$
Case management service fees	715,071	-

11. Deposit and prepayments

	2023 S\$	2022 S\$
Deposits	3,520	120
Prepayments	899	808
	4,419	928

SINGAPORE AFTER-CARE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

12. Cash and cash equivalents

	2023 S\$	2022 S\$
Bank and cash balances	1,847,811	2,728,420
Fixed deposits	154,198	154,144
	2,002,009	2,882,564
Less: Fixed deposit pledged	(149,990)	(154,144)
Cash and cash equivalents available for use	1,852,019	2,728,420

Fixed deposits are placed on 24 months (2022: 24 months) tenures and earns interests of between 0% to 3% (2022: 0% to 0.20%) per annum.

These fixed deposits were pledged to a bank as securities for the issuance of performance guarantee in favour of a customer.

13. Other payables

	2023 S\$	2022 S\$
Accrued operating expenses	48,791	44,151
GST payables	46,423	-
	95,214	44,151

14. Contract liabilities

	2023 S\$	2022 S\$
<u>Deferred revenue</u>		
Balance at 1 April	45,000	45,000
Addition	-	45,000
Recognised as revenue in the year	(45,000)	(45,000)
Balance at 31 March	-	45,000

Deferred revenue pertains to donations received toward a designated project for the subsequent financial year.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

15. Related party transactions

Compensation of key management personnel

For the purpose of these financial statements, parties are considered to be related to the Society if the party has the ability, directly or indirectly, to control the Society or exercise significant influence over the Society in making financial and operating decisions, or vice versa, or where the Society and the party are subjected to common control or common significant influence. Related parties may be individuals or other entities.

Key management personnel of the Society are those persons having the authority and responsibility for planning, directing and controlling the activities of the Society. The management committee and the senior management officers are considered as key management personnel of the Society.

	2023	2022
	S\$	S\$
Salaries and bonuses	536,216	567,506
CPF contributions	73,837	79,553
Other short-term benefits	8,850	9,732
	<u>618,903</u>	<u>656,791</u>

The Society has no paid staff who are close members of the family of the Chairman or Executive Committee.

Number of key management in remuneration bands

	2023	2022
	S\$	S\$
S\$50,001 to S\$100,000	5	5
Below or equal to S\$50,000	1	1
	<u>6</u>	<u>6</u>

16. Lease expenses

	2023	2022
	S\$	S\$
<u>Lease not capitalised as lease liabilities</u>		
- expenses pertaining to leases of low value assets and recognised in Income & Expenditure Statement	5,256	4,521
Total amount recognised in profit or loss	<u>5,256</u>	<u>4,521</u>
Total cash flows for leases	<u>5,256</u>	<u>4,521</u>

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

17. Financial instruments by category

At the reporting date, the aggregate carrying amounts of financial assets at amortised costs and financial liabilities at amortised costs were as follows:

	2023	2022
	S\$	S\$
Financial assets measured at amortised cost		
Trade receivables	715,071	-
Deposit	3,520	120
Cash and cash equivalents	2,002,009	2,882,564
Total financial assets carried at amortised cost	<u>2,720,600</u>	<u>2,882,684</u>
Financial liabilities measured at amortised cost		
Other payables	48,791	44,151
Total financial liabilities carried at amortised cost	<u>48,791</u>	<u>44,151</u>

18. Financial risk management

The Society activities expose it to a variety of financial risks from its operation. The key financial risks include credit risk, liquidity risk and market risk (including interest rate risk and foreign currency risk).

The Management Committee reviews and agrees policies and procedures for the management of these risks, which are executed by the management team. It is, and has been throughout the current and previous financial year, the Society policy that no trading in derivatives for speculative purposes shall be undertaken.

The following sections provide details regarding the Society exposure to the above-mentioned financial risks and the objectives, policies and processes for the management of these risks.

There has been no change to the Society's exposure to these financial risks or the manner in which it manages and measures the risks.

(a) Credit risk

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

18. Financial risk management (Cont'd)

(a) Credit risk (cont'd)

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

The Society has determined the default event on a financial asset to be when internal and/or external information indicates that the financial asset is unlikely to be received, which could include default of contractual payments due for more than 60 days, or there is significant difficulty of the counterparty.

The Society categorises a receivable for potential write-off when a debtor fails to make contractual payments more than 90 days past due. Financial assets are written off when there is evidence indicating that the debtor is in severe financial difficulty and the debtor has no realistic prospect of recovery.

Trade receivables

For trade receivables, the Society has applied the simplified approach in FRS 109 to measure the loss allowance at lifetime ECL. The Society determines the ECL based on historical credit loss experience based on the past due status of the debtors, adjusted as appropriate to reflect current conditions and estimates of future economic conditions. Management assess that there were no expected credit losses as at year end.

Exposure to credit risk

The Society has no significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics. The Society defines counterparties as having similar characteristics if they are related entities. The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings.

Excessive risk concentration

Concentrations arise when a number of counterparties are engaged in similar business activities or activities in the same geographical region, or have economic features that would cause their ability to meet contractual obligations to be similarly affected by changes in economic, political or other conditions. Concentrations indicate the relative sensitivity of the Society's performance to developments affecting a particular industry.

(b) Liquidity risk

Liquidity risk refers to the risk that the Society will encounter difficulties in meeting its short-term obligations due to shortage of funds. The Society exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. It is managed by matching the payment and receipt cycles. The Society operations are financed mainly through its revenue including grants from government. The Management Committee is satisfied that funds are available to finance the operations of the Society.

All the Society's liabilities as at 31 March 2023 will mature within one year or less.

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2023

18. Financial risk management (Cont'd)

(c) Market risk

Market risk is the risk that changes in market prices, such as interest rates and foreign exchange rates will affect the Society income. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return on risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of the Society financial instruments will fluctuate because of changes in market interest rates. The Society exposure to interest rate risk arises primarily from their cash and cash equivalents.

The Society does not expect any significant effect on the Society profit or loss arising from the effects of reasonably possible changes to interest rates on interest bearing financial instruments at the end of the financial year.

Foreign currency risk

The Society operates mainly in Singapore and is not exposed to foreign currency risk.

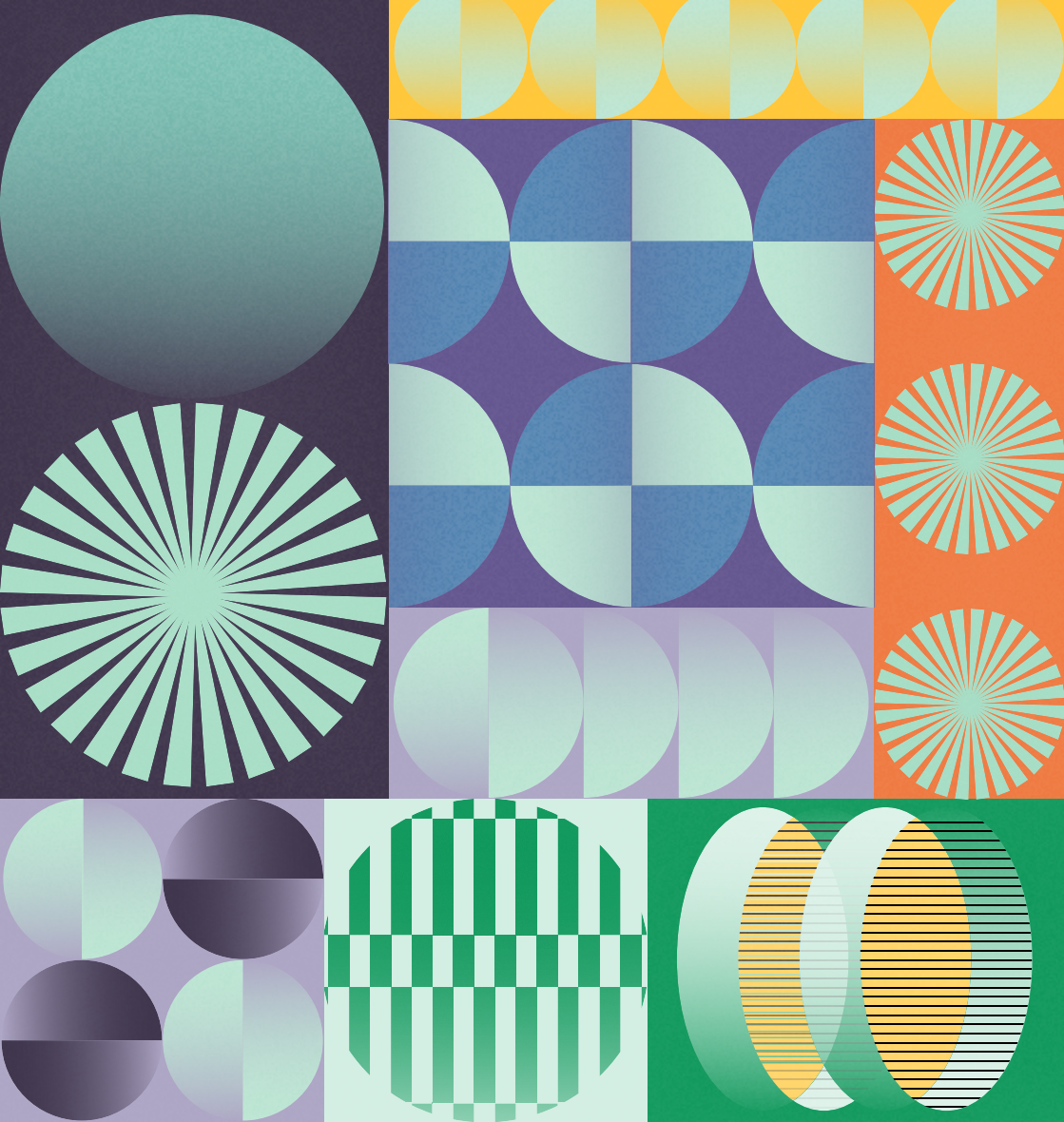
19. New accounting standards and FRS interpretations issued but not yet effective

Certain new accounting standards, amendments and interpretations have been issued as at the end of the financial year but are not yet effective. The management assessment of those standards, amendments and interpretations that are relevant to the Society within 12 months from the end of the financial year are as follows:

<u>FRS No. #</u>		<u>Effective periods</u> <u>(annual periods beginning on or after)</u>
FRS 1 [A]	Classification of Liabilities as Current or Non-current	1 Jan 2023
FRS 1 [A]	FRS Practice Statement 2: Disclosure of Accounting Policies	1 Jan 2023
FRS 8 [A]	Definition of Accounting Estimates	1 Jan 2023

refer to [N] New FRS, [A] FRSs amendments, [AI or I] Annual Improvements to FRSs, [INT] Interpretation

The management committee does not expect that the adoption of the above pronouncements will have any material financial impact on the financial statements in the period of initial application.



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